
STATUTORY INSTRUMENTS

1995 No. 1046

The Excise Goods (Drawback) Regulations 1995

PART III

CLAIMS, CONDITIONS AND CANCELLATION OF DRAWBACK

Cancellation of drawback

13.—(1) The Commissioners may at any time cancel drawback granted in accordance with these Regulations where they are satisfied that a contravention of any conditions (whether imposed by or under these Regulations or by or under section 133 of the Act) has taken place.

[^{F1}(2) Where drawback is cancelled in accordance with paragraph (1) above the person to whom that drawback was paid or credited is the person prescribed for the purposes of section 2 (3A) of the Finance (No. 2) Act 1992.]

F1 Reg. 13(2) substituted (1.6.2009) by [The Excise Goods \(Drawback\) \(Amendment\) Regulations 2009 \(S.I. 2009/1023\)](#), regs. 1(1), 4 (with [reg. 1\(2\)](#))

Modifications etc. (not altering text)

C1 Regulations, as they had effect immediately before IP completion day, continued (with modifications) (N.I.) (31.12.2020) with respect to excise goods by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), regs. 1(1), **99**

Commencement Information

I1 Reg. 13 in force at 1.6.1995, see [reg. 1](#)

Changes to legislation:

There are currently no known outstanding effects for the The Excise Goods (Drawback) Regulations 1995, Section 13.