
STATUTORY INSTRUMENTS

1995 No. 1046

The Excise Goods (Drawback) Regulations 1995

PART III

CLAIMS, CONDITIONS AND CANCELLATION OF DRAWBACK

General conditions

7.—(1) Subject to paragraph (2) below and without prejudice to any condition imposed by, or in accordance with section 133 of the Act, every eligible claimant shall—

- (a) save as the Commissioners may otherwise allow, comply with the conditions imposed by these Regulations; and
- (b) in addition to those conditions, comply with such other conditions as the Commissioners see fit to impose in a notice published by them and not withdrawn by a further notice.

(2) If the Commissioners consider it necessary for the protection of the revenue they may, by a notice in writing delivered to a revenue trader, require him to comply with such additional conditions as they think fit to impose.

(3) Sections 14 to 16 of the Finance Act 1994(1) shall have effect in relation to any decision of the Commissioners to impose additional conditions under paragraph (2) above as if that decision were a decision of a description specified in Schedule 5 to that Act.

(4) Subject to paragraph (5) below, no claim for drawback shall be made unless, taken together with any other claim being made at the same time, the total amount of duty to be drawn back is at least £500.

(5) If—

- (a) during the six months immediately preceding the date upon which the claim for drawback is made the amounts of drawback which could be claimed by the eligible claimant amount in total to less than £500, and
- (b) the eligible claimant has not made any other claim for drawback during that period,

paragraph (4) above shall operate as if the reference to at least £500 were a reference to at least £50.

(6) No claim for drawback shall be made if the event giving rise to the claim occurred more than three years after the duty on the goods in question was paid.

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**

Changes to legislation: *There are currently no known outstanding effects for the The Excise Goods (Drawback) Regulations 1995, Section 7. (See end of Document for details)*

Commencement Information

II Reg. 7 in force at 1.6.1995, see [reg. 1](#)

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There are currently no known outstanding effects for the The Excise Goods (Drawback) Regulations 1995, Section 7.