#### STATUTORY INSTRUMENTS

## 1998 No. 202

### **CUSTOMS AND EXCISE**

[F1The Excise Duty Point (External and Internal Community Transit Procedure) Regulations 1998

Made - - - - 2nd February 1998
Laid before Parliament 3rd February 1998
Coming into force 25th February 1998

# THE EXCISE DUTY POINT (EXTERNAL AND INTERNAL COMMUNITY TRANSIT PROCEDURE) REGULATIONS 1998

- 1. Citation and commencement
- 2. Interpretation
- 3. Non-application of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010 to the external and internal Community transit procedure
- 4. Excise duty point for breaches of the external Community transit procedure
- 5. Excise duty point for breaches of the internal Community transit procedure
- 6. Person liable to pay the excise duty
- 7. (1) This regulation applies if there is an excise duty...
- 8. Where more than one person is liable to pay the...
- 9. Payment of excise duty

Signature

**Explanatory Note** 

Changes to legislation:
There are currently no known outstanding effects for the The Excise Duty Point (External and Internal Community Transit Procedure) Regulations 1998.