
STATUTORY INSTRUMENTS

1998 No. 3110

CUSTOMS AND EXCISE

The Excise Duty Point (External and Internal Community Transit Procedure) (Amendment) Regulations 1998

Made - - - - 14th December 1998
Laid before Parliament 16th December 1998
Coming into force - - 11th January 1999

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 100G and 100H of the Customs and Excise Management Act 1979⁽¹⁾ and section 1 of the Finance (No. 2) Act 1992⁽²⁾, and all other powers enabling them in that behalf, hereby make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Excise Duty Point (External and Internal Community Transit Procedure) (Amendment) Regulations 1998, and shall come into force on 11th January 1999.

Amendment

2. The following shall be substituted for regulation 9 of the Excise Duty Point (External and Internal Community Transit Procedure) Regulations 1998⁽³⁾:

“Payment of excise duty

9. A person liable to pay excise duty relating to an excise duty point specified by regulation 4 or 5 above shall pay the excise duty to the Commissioners upon the occurrence of that excise duty point.”

(1) 1979 c. 2; sections 100G and 100H were inserted by the Finance Act 1991 (c. 31) section 11 and Schedule 4, and amended by the Finance (No. 2) Act 1992 (c. 48) section 1(5) and Schedule 1 paragraph 6, section 3 and Schedule 2 paragraph 4 and section 82 and Schedule 18; section 1(1) defines “the Commissioners” as meaning the Commissioners of Customs and Excise.
(2) 1992 c. 48.
(3) S.I.1998/202.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

New King's Beam House,
22 Upper Ground,
LONDON SE1 9PJ
14th December 1998

D.J. Howard
Commissioner of Customs and Excise

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 11th January 1999, substitute a new regulation for regulation 9 of the Excise Duty Point (External and Internal Community Transit Procedure) Regulations 1998/202 (Payment of the excise duty) (called “the principal Regulations”).

The new regulation requires a person, liable under the principal Regulations to pay excise duty relating to an excise duty point specified by Regulation 4 or 5 of those Regulations, to pay the amount to the Commissioners of Customs and Excise upon the occurrence of that excise duty point.

The reason for the substitution is that the former Regulation 9 has become redundant by virtue of the provision of a new power of assessment of an amount of excise duty due from a person liable to pay the amount of duty, for example by virtue of Regulation 6 or 7 of the principal Regulations, and which amount can be ascertained by the Commissioners.

That new power of assessment is governed by section 12(1A) of the Finance Act 1994, c. 9, inserted by paragraph 7 of Schedule 2 to the Finance Act 1998, c. 36. That schedule, for the purpose of section 12(1A), was brought into force by the Finance Act 1998, Schedule 2, (Appointed Day) Order 1998/2243 c. 51 on 1st October 1998.