
STATUTORY INSTRUMENTS

2000 No. 645

The Excise Goods (Export Shops) Regulations 2000

PART III

EXPORT SHOPS

Application of the 1988 Regulations

6. The following provisions of the 1988 Regulations shall not apply to export shops—
- paragraph (6) of regulation 11;
 - paragraph (5)(a) of regulation 12;
 - regulations 13 and 14;
 - paragraphs (a), (b), (e) and (f) of regulation 15;
 - regulation 16;
 - except for paragraph (4), regulation 17;
 - regulations 18 and 19;
 - paragraph (2) of regulation 21;
 - paragraph (2) of regulation 22;
 - regulations 26 and 27;
 - paragraph (1) of regulation 29;
 - Schedule 1;
 - paragraph (h) in Schedule 2;
 - Schedule 3.

Storage of excise goods

7.—(1) The authorized warehousekeeper shall clearly identify and differentiate any excise goods that he intends to supply to passengers who are not entitled passengers from those excise goods that he intends to supply to entitled passengers.

(2) If the Commissioners notify an authorized warehousekeeper in writing that they are satisfied that the supplies of excise goods he intends to make at a port or airport will predominantly be to entitled passengers he shall not be required to comply with paragraph (1) above in relation to excise goods in any export shop he occupies at that port or airport.

(3) Any notification given in accordance with paragraph (2) above shall not apply to excise goods of any class or description specified in a notice published by the Commissioners and not withdrawn by a further notice.

Supplying passengers with excise goods

8.—(1) The authorized warehousekeeper shall not supply a person with excise goods from his export shop unless that person satisfies the warehousekeeper that he is a passenger by producing a transport document and such additional documents as the warehousekeeper may require.

(2) The authorized warehousekeeper shall not supply a passenger with excise goods unless the passenger immediately carries those goods away from the export shop.

(3) Paragraph (2) above shall not apply to any supply in respect of which the requirements set out in the Schedule below are complied with.

(4) For the purposes of this regulation the Commissioners may, in a notice published by them and not withdrawn by a further notice, specify the type or description of transport documents and the type or description of any additional documents that an authorized warehousekeeper may require a person to produce for the purposes of paragraph (1) above.

Removal

9.—(1) Excise goods shall not be removed from an export shop except—

- (a) in compliance with regulation 8 above, or
- (b) in accordance with this regulation.

(2) An authorized warehousekeeper may remove excise goods from his export shop to any other export shop that he occupies provided that both export shops are situated in the same port or airport.

(3) An authorized warehousekeeper may remove excise goods from his export shop to an excise warehouse that is not an export shop if there has been no excise duty point in respect of those goods.

(4) The Commissioners may, subject to such conditions and restrictions as they see fit to impose, permit an authorized warehousekeeper to remove excise goods from his export shop for such purpose as they may approve.

Privileges of an authorized warehousekeeper

10. The privileges afforded to an authorized warehousekeeper—

- (a) by paragraph (2)(c) of regulation 11 of the 1999 Regulations (except for removal in accordance with regulation 9 above), and
- (b) by paragraph (3) of regulation 11 of the 1999 Regulations,

shall not apply in relation to excise goods kept in an export shop.