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STATUTORY INSTRUMENTS

2002 No. 501

CUSTOMS AND EXCISE

The Excise Goods (Accompanying Documents) Regulations 2002

<i>Made</i>	- - - -	<i>6th March 2002</i>
<i>Laid before Parliament</i>		<i>8th March 2002</i>
<i>Coming into force</i>	- -	<i>1st April 2002</i>

^{F1} The Commissioners of Customs and Excise, in exercise of the powers conferred upon them by sections 93(1), (2)(a), (e), (fa), (fb), (g), (h), (j), (k), (3), (4) and (5), 100G, 100H and 118A(1) and (2) of the Customs and Excise Management Act 1979^{M1}, section 1 of the Finance (No. 2) Act 1992^{M2}; and additionally, being a department designated^{M3} for the purposes of section 2(2) of the European Communities Act 1972^{M4} in relation to excise matters of the European Communities and payment of excise duty, in exercise of the powers conferred by that section, and of all other powers enabling them in that behalf, hereby make the following regulations:

F1 Regulations revoked (except for regs. 1, 27, 30, Sch.) (1.4.2010) by [The Excise Goods \(Holding, Movement and Duty Point\) Regulations 2010 \(S.I. 2010/593\)](#), regs. 2, 91, **Sch. 3 Table** (with Sch. 3 Notes 3, 4)

Modifications etc. (not altering text)

C1 Regulations applied (with modifications) (24.11.2003) by [The Channel Tunnel \(Alcoholic Liquor and Tobacco Products\) Order 2003 \(S.I. 2003/2758\)](#), arts. 1, 2(e), **Sch.**

Marginal Citations

M1 1979 c. 2; section 1(1) defines “the Commissioners”, “excise duty point”, “excise warehouse”, “exporter”, “officer”, “registered excise dealer and shipper” and “registered excise dealers and shippers regulations”; section 93(2)(a) was amended by the Finance Act 1981(c. 35), Schedule 8, paragraph 2; section 93(1) and (3) was amended by, and section 93(2)(fa) and (fb) was inserted by the Finance (No. 2) Act 1992(c. 48), Schedule 2, paragraph 2; section 93(2)(g) to (l) was inserted by the Finance Act 1986(c. 41), Schedule 3, paragraph 4, and amended by the Finance (No. 2) Act 1992, Schedule 2, paragraph 2; sections 100G and 100H were inserted by the Finance Act 1991(c. 31), Schedule 4; section 100H was amended by the Finance (No. 2) Act 1992, Schedule 1, paragraph 6 and Schedule 2, paragraph 4; section 118A(1) and (2) was inserted by the Finance Act 1991, Schedule 5.

M2 1992 c. 48.

M3 [S.I. 1980/865](#) (excise matters of the European Communities) and [S.I. 1982/529](#) (payment of excise duty).

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M4 1972 c. 68.

PART I PRELIMINARY

Citation and commencement

1. These Regulations may be cited as the Excise Goods (Accompanying Documents) Regulations 2002 and come into force on 1st April 2002.

Interpretation

^{F1}2.

F1 Regulations revoked (except for regs. 1, 27, 30, Sch.) (1.4.2010) by [The Excise Goods \(Holding, Movement and Duty Point\) Regulations 2010 \(S.I. 2010/593\)](#), regs. 2, 91, **Sch. 3 Table** (with Sch. 3 Notes 3, 4)

Application

^{F1}3.

F1 Regulations revoked (except for regs. 1, 27, 30, Sch.) (1.4.2010) by [The Excise Goods \(Holding, Movement and Duty Point\) Regulations 2010 \(S.I. 2010/593\)](#), regs. 2, 91, **Sch. 3 Table** (with Sch. 3 Notes 3, 4)

^{F1}PART II

EXPORTS UNDER DUTY SUSPENSION ARRANGEMENTS

Application of Part II

4.

Completion of accompanying administrative documents

5.

Accompanying administrative documents for exports — supplementary provisions

6.

Consignees

7.

^{F1}PART III

EXPORTS NOT UNDER DUTY SUSPENSION ARRANGEMENTS

Application of Part III

8.

Completion of simplified accompanying documents

9.

Simplified accompanying documents for exports — supplementary provisions

10.

^{F1}PART IV

IMPORTS UNDER COMMUNITY DUTY SUSPENSION ARRANGEMENTS

Application of Part IV

11.

Accompanying administrative documents for imports

12.

Accompanying administrative documents for imports — supplementary provisions

13.

Receipt of goods under Community duty suspension arrangements

14.

^{F1}PART V

IMPORTS NOT UNDER COMMUNITY DUTY SUSPENSION ARRANGEMENTS

Application of Part V

15.

Simplified accompanying documents for imports

16.

Simplified accompanying documents for imports — supplementary provisions

17.

Status: Point in time view as at 01/04/2010.

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Receipt of excise goods

18.

^{F1}PART VI

OBLIGATIONS, CONDITIONS AND RESTRICTIONS

General conditions and restrictions

19.

Obligations of owners and transporters

20.

^{F1}PART VII

**EXCISE DUTY POINT, PAYMENT OF EXCISE
DUTY, FORFEITURE AND CIVIL PENALTIES**

Excise duty point

21.

Payment

22.

Time for payment

23.

Forfeiture

24.

Civil penalties

25.

^{F1}PART VIII

ADMINISTRATIVE PROVISION AND CONSEQUENTIAL AMENDMENTS

Administrative provision—imports

26.

Excise Warehousing (Etc.) Regulations 1988

27.—(1) Amend the Excise Warehousing (Etc.) Regulations 1988 ^{M5} as follows.

(2) After regulation 10 insert—

“ Goods to which section 46 of the Customs and Excise Management Act 1979 applies

10A.—(1) This regulation applies to goods other than hydrocarbon oil ^{M6} that have been imported from a place outside the Communities (“section 46 goods”).

(2) Section 46 goods may be entered for warehousing and moved from their place of importation to an excise warehouse without payment of excise duty if, but only if, the following conditions are complied with—

- (a) any customs duty charged on the goods is paid or otherwise accounted for to the satisfaction of the Commissioners, and
- (b) at all times during the movement the goods are accompanied by a copy of copy 6 of the single administrative document that was used to make the customs declaration for those goods.

(3) In this regulation the references to copy 6 of the single administrative document and the customs declaration have the same meaning as in Commission Regulation (EEC) No. 2454/93^{M7}.”

(3) After regulation 17(5) insert—

“(6) Subject to paragraph (7) below, goods entered for removal from an excise warehouse for any of the purposes set out in regulation 16 above shall be accompanied by an accompanying document that has been completed and is used in accordance with the instructions for completion and use set out on the reverse of copy 1 of that document.

(7) Paragraph (6) above does not apply to—

- (a) goods entered for removal for home use, shipment as stores or denaturing;
- (b) goods entered for removal for use by a person to whom section 13A of the Customs and Excise Duties (General Reliefs) Act 1979 ^{M8} (reliefs from duties and taxes for persons enjoying certain immunities and privileges) applies;
- (c) goods entered for removal that are, in accordance with regulations made under section 12(1) of the Customs and Excise Duties (General Reliefs) Act 1979 (supply of duty-free goods to Her Majesty’s ships), to be treated as exported;
- (d) spirits entered for removal for use by a person authorised to receive them in accordance with section 8 of the Alcoholic Liquor Duties Act 1979 ^{M9} (remission of duty in respect of spirits used for medical or scientific purposes);
- (e) goods entered for removal for exportation in circumstances to which Part II of the Excise Goods (Accompanying Documents) Regulations 2002 apply;
- (f) goods that are being lawfully moved under the cover of a single administrative document; or
- (g) any goods that are entered for removal from an excise warehouse for any of the purposes set out in regulation 16 above before 1st October 2002 if those goods are accompanied by a document that has been approved by the Commissioners for that purpose.

(8) If there is a contravention of, or failure to comply with, paragraph (6) above, the excise duty point for excise goods that are required by this regulation to be accompanied

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by an accompanying document is the time those goods were removed from the excise warehouse.

(9) The person liable to pay the excise duty at the excise duty point is—

- (a) the person who arranged for the security required by regulation 16(5) above, or
- (b) if regulation 16(5) above was not complied with, the authorized warehousekeeper.

(10) Any person whose conduct caused a contravention of, or failure to comply with, paragraph (6) above is jointly and severally liable to pay the excise duty with the person specified in paragraph (9) above.

(11) Any excise duty that any person is liable to pay by virtue of this regulation must be paid immediately.

(12) In this regulation—

“single administrative document” has the same meaning as in Commission Regulation (EEC) No. 2454/93;

“accompanying document” means the document set out in Schedule 4 below.”

(4) Insert Schedule 4 (set out in the Schedule below) after Schedule 3.

Marginal Citations

- M5** S.I. 1988/809, to which there are amendments not relevant to these Regulations; regulation 2 defines “warehousing”.
- M6** “Hydrocarbon oil” is defined in section 1(2) of the Hydrocarbon Oil Duties Act 1979(c. 5) which Act, by section 27(2), is to be construed as one Act with the Customs and Excise Management Act 1979(c. 2); section 1(1) of the Customs and Excise Management Act 1979 defines “the Commissioners”, “excise duty point” and “excise warehouse”.
- M7** OJ No. L253, 11.10.1993, p.1; see, in particular, Article 205(1).
- M8** 1979 c. 3; section 13A was inserted by the Finance Act 1989, section 28(1).
- M9** 1979 c. 4; section 1(2) defines “spirits”.

The Excise Goods (Holding, Movement, Warehousing and REDS) Regulations 1992

28.

The Beer Regulations 1993

29.

The Warehousekeepers and Owners of Warehoused Goods Regulations 1999

30. After regulation 11(2)(a) of the Warehousekeepers and Owners of Warehoused Goods Regulations 1999 insert—

“(aa) consign relevant goods^{M10} to other member States.”

Marginal Citations

- M10** Regulation 2 defines “relevant goods”.

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New King's Beam House 22 Upper Ground LONDON SE1 9PJ

M J Eland
Commissioner of Customs and Excise

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SCHEDULE

Regulation 27

SCHEDULE 4

Regulation 17

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**UNITED KINGDOM INTERNAL ACCOMPANYING DOCUMENT
PRODUCTS SUBJECT TO EXCISE DUTY VALID FOR MOVEMENTS WITHIN UK ONLY**

Copy for the consignor	1 Consignor		2 Consignor's excise number	3 Reference number
			4 Consignee's excise number	5
			6	
	7 Consignee		8 Competent authority at dispatch	
	7a Place of delivery		10 Guarantee	
	9 Transporter		12	13
	11 Other transport details		14 Proprietor	
	15	16 Date of dispatch	17	
18a Marks and numbers. Number and kind of packages, description of goods	19a Commodity code (CN code)		24a Sold in warehouse?	
	20a Quantity	21a Gross weight (kg)	Yes	No
	22a Net weight (kg)	23a Status	UK produced?	
18b Marks and numbers. Number and kind of packages, description of goods	19b Commodity code (CN code)		24b Sold in warehouse?	
	20b Quantity	21b Gross weight (kg)	Yes	No
	22b Net weight (kg)	23b Status	UK produced?	
18c Marks and numbers. Number and kind of packages, description of goods	19c Commodity code (CN code)		24c Sold in warehouse?	
	20c Quantity	21c Gross weight (kg)	Yes	No
	22c Net weight (kg)	23c Status	UK produced?	
25 Additional information (including consolidation details)				
A Official use only			26 Boxes 1-25 certified correct	
			Signatory's company and telephone number	
			Name of signatory	
			Place and date	
			Signature	

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EXPLANATORY NOTES

1 General

- 1.1 The Internal Accompanying Document (IAD) is required by the Excise Warehousing (Etc) Regulations 1988.
- 1.2 The document must be completed legibly and in a manner that makes entries indelible. Information may be pre-printed. No erasures or overwriting are permitted. Acknowledgement by HM Customs & Excise of a change to the place of delivery is to be shown in box B.
- 1.3 The format of the IAD is as laid down in the Excise Warehousing (Etc) Regulations 1988. Alternatively, commercial documents may be used provided that they contain the information required on the IAD.
- 1.4 Any unused space in boxes 18a to 24c is to be lined through so that nothing can be added. Three separate descriptions of merchandise may be entered which must be of the same excise category. The categories are mineral oils, tobacco products and alcohol/alcoholic beverages.
- 1.5 The accompanying document comprises three copies:
copy 1, to be retained by the consignor
copy 2, to be retained by the consignee, and
copy 3, to be returned to the consignor to discharge the movement.
- 1.6 Copies 2 and 3 must accompany the goods during the movement.
- 1.7 In cases where the document is utilised for movement using fixed pipelines, copies 2 and 3 are to be sent to the consignee by the fastest means available to the dispatching warehousekeeper. In all cases the document is to arrive at the place of delivery within 24 hours of receipt of the goods to which it relates.

2 Headings

- Box 1 Consignor: the full name and address.
- Box 2 Consignor's excise number: the approval number of the dispatching warehouse (SEED number).
- Box 3 Reference number: a unique reference number which identifies the consignment in the records of the consignor.
- Box 4 For goods consigned to an excise warehouse, the approval number of that warehouse (SEED number).
- Box 5 For commercial use.
- Box 6 For commercial use.
- Box 7 Consignee: the full name, address and registration number. For goods to be exported, the person acting for the consignor at the place of exportation or shipment must be indicated.
- Box 7a For goods to be exported, the notation 'EXPORT OUTSIDE THE COMMUNITY' is to be made together with the place of export. For goods which are to be placed under a community customs procedure (other than release for free circulation), the notation 'UNDER CUSTOMS PROCEDURE' is to be made together with the place where the goods enter customs control.
- Box 8 Address of local HM Customs and Excise Office
- Box 9 Transporter: name and address.
- Box 10 Guarantee: indicate whether provided by the consignor, transporter or proprietor and state reference number of guarantee.

- Box 11 Other transport details: additional information, ie names of all subsequent transporters, means of transport, registration numbers of means of transport and the number, type and identification of all commercial seals.
- Box 12 For commercial use.
- Box 13 For commercial use.
- Box 14 Proprietor: name, address and registration number.
- Box 15 For commercial use.
- Box 16 Date of removal from warehouse.
- Box 17 For commercial use.
- Box 18a Packages and description of goods; the marks and numbers of external packages, eg containers; the number of internal packages, eg cartons; the commercial description of the goods and the stock account reference under which they were last warehoused.

The description may be continued on a separate sheet attached to each copy. A packing list can be used for this purpose.

Alcohol and alcoholic beverages other than beer must have the alcoholic strength shown (percentage by volume at 20°C).

Beer is to be shown at alcohol percentage by volume at 20°C. Mineral oil must show the density at 15°C.
- Box 19a Commodity code: the CN code.
- Box 20a Quantity:
- the number of items, expressed in thousands (cigarettes, cigars and cigarillos)
- litres at 20°C to two decimal places (alcohol and alcoholic beverages)
- litres at 15°C (mineral oil).
- Box 21a Gross weight: the gross weight of the consignment.
- Box 22a Net weight: the weight of the excise products without packaging is to be given in respect of alcohol and alcoholic beverages, mineral oils and for all tobacco products except cigarettes.
- Box 23a Indicate the status of the goods: T1 or T2.
- Box 24a Indicate whether the goods have been sold whilst warehoused: YES/NO (delete as appropriate).

Indicate whether the goods were produced in the United Kingdom: YES/NO (delete as appropriate).
- Box 25 Additional information:

Where the goods are to be consolidated during the movement, give details of the consolidator: name, registration number and address of premises where consolidation is to take place.
- Box 26 Signatory's company, etc: the document is to be completed by, or on behalf of, the consignor. The company of the signatory to the document is to be identified.
- Box A For official use only.
- Box B If, during the movement, the destination of the goods is changed from that indicated in boxes 7 or 7a the consignor or his agent must indicate the new place of delivery in Box B. Furthermore, the consignor is obliged to immediately notify the change of place of delivery to HM Customs and Excise.
- Box C Certificate of receipt: to be given by the consignee. In cases where goods are exported or placed under a community customs procedure (other than release for free circulation) a certificate is required from HM Customs and Excise.

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PRODUCTS SUBJECT TO EXCISE DUTY		VALID FOR MOVEMENTS WITHIN UK ONLY		
2 Copy for the consignee	1 Consignor		2 Consignor's excise number	
			3 Reference number	
			4 Consignee's excise number	
			5	
			6	
	7 Consignee		8 Competent authority at dispatch	
	7a Place of delivery		10 Guarantee	
	9 Transporter		12	13
	11 Other transport details		14 Proprietor	
	15		16 Date of dispatch	
		17		
18a Marks and numbers. Number and kind of packages, description of goods	19a Commodity code (CN code)		24a Sold in warehouse?	
	20a Quantity	21a Gross weight (kg)	Yes No	
	22a Net weight (kg)	23a Status	UK produced?	
			Yes No	
18b Marks and numbers. Number and kind of packages, description of goods	19b Commodity code (CN code)		24b Sold in warehouse?	
	20b Quantity	21b Gross weight (kg)	Yes No	
	22b Net weight (kg)	23b Status	UK produced?	
			Yes No	
18c Marks and numbers. Number and kind of packages, description of goods	19c Commodity code (CN code)		24c Sold in warehouse?	
	20c Quantity	21c Gross weight (kg)	Yes No	
	22c Net weight (kg)	23c Status	UK produced?	
			Yes No	
25 Additional information (including consolidation details)				
A Official use only		26 Boxes 1-25 certified correct		
		Signatory's company and telephone number		
		Name of signatory		
		Place and date		
		Signature		

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<p>B CHANGE OF PLACE OF DELIVERY</p> <p>New address:</p> <p>Name of signatory: _____ Signature</p> <p>Place and date: _____</p> <p>Reference number allocated by H M Customs and Excise: _____</p>	<p>The authorities mentioned in box 8 must be informed immediately</p>
--	--

C CERTIFICATE OF RECEPTION OR EXPORTATION

Goods received by consignee

Date Place Reference no.

Description of goods	Excess	Shortage

Consignment checked

Goods exported*/placed under a community customs procedure (other than release for free circulation)* date

Means of transport

Name of signatory

Place/date

Signatory's company

Signature

Fiscal authority or Customs office Name

Endorsement by fiscal authority (if required) or Customs office

Address

* delete inapplicable

A RECORD OF CONTROL (continued)

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PRODUCTS SUBJECT TO EXCISE DUTY VALID FOR MOVEMENTS WITHIN UK ONLY**

Copy for return to the consignor	3		1 Consignor	2 Consignor's excise number	3 Reference number
				4 Consignee's excise number	5
				6	
			7 Consignee	8 Competent authority at dispatch	
			7a Place of delivery		
				10 Guarantee	
			9 Transporter		
				12	13
			11 Other transport details	14 Proprietor	
	3		15	16 Date of dispatch	17
18a	Marks and numbers Number and kind of packages description of goods	19a Commodity code (CN code)		24a Sold in warehouse?	
		20a Quantity	21a Gross weight (kg)	Yes	No
		22a Net weight (kg)	23a Status	UK produced?	
				Yes	No
18b	Marks and numbers Number and kind of packages description of goods	19b Commodity code (CN code)		24b Sold in warehouse?	
		20b Quantity	21b Gross weight (kg)	Yes	No
		22b Net weight (kg)	23b Status	UK produced?	
				Yes	No
18c	Marks and numbers Number and kind of packages description of goods	19c Commodity code (CN code)		24c Sold in warehouse?	
		20c Quantity	21c Gross weight (kg)	Yes	No
		22c Net weight (kg)	23c Status	UK produced?	
				Yes	No
25 Additional information (including consolidation details)					
A Official use only			26 Boxes 1-25 certified correct		
			Signatory's company and telephone number		
			Name of signatory		
			Place and date		
			Signature		

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PRODUCTS SUBJECT TO EXCISE DUTY VALID FOR MOVEMENTS WITHIN UK ONLY**

B CHANGE OF PLACE OF DELIVERY New address: Name of signatory: Place and date: Reference number allocated by H M Customs and Excise:	The authorities mentioned in box 8 must be informed immediately
---	--

C CERTIFICATE OF RECEPTION OR EXPORTATION

<input type="checkbox"/> Goods received by consignee	Date	Place	Reference no
	Description of goods	Excess	Shortage
<input type="checkbox"/> Consignment checked			
<input type="checkbox"/> Goods exported*/placed under a community customs procedure (other than release for free circulation)* date		Means of transport	
<input type="checkbox"/> Name of signatory		Place/date	
Signatory's company		Signature	
<input type="checkbox"/> Fiscal authority or Customs office Name		Endorsement by fiscal authority (if required) or Customs office	
Address			

* delete inapplicable

A RECORD OF CONTROL (continued)

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EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations come into force on 1st April 2002.

Purpose of the Regulations

These Regulations implement the requirements of Council Directive [92/12/EEC](#) (OJ No. L76, 23.3.1992, p.1) (as amended) in respect of the documentation required to accompany commercial movements of excise goods within the European Union. They provide for the creation of excise duty points, and identify the persons liable to pay, where there is a failure to comply with (i) those requirements, (ii) Commission Regulation ([EEC](#)) No. 2719/92 (OJ No. L276, 19.9.1992, p.1) (as amended) and (iii) Commission Regulation ([EEC](#)) No. 3649/92 (OJ No. L369, 18.12.1992, p.17).

A transposition note setting out how these Regulations implement the requirements of Council Directive [92/12/EEC](#) is available from—

HM Customs and Excise,
Tax Practice—Excise Social Regimes,
Holding and Movements,
3W Ralli Quays,
3 Stanley Street,
SALFORD,
M60 9LA.

Content of the Regulations

Part I. Preliminary

Regulations 1 and 2 are concerned with citation and commencement and interpretation. Regulation 3 provides that these Regulations do not apply to goods in a variety of circumstances. They do not apply to movements under the cover of a single administrative document, to movements from or to registered beer stores, breweries, wineries, cider maker's premises, and registered tobacco factories or stores. In addition they do not apply to goods that are for persons enjoying diplomatic immunities and privileges or that are for the Royal Navy.

Part II. Exports under duty suspension arrangements

Regulation 4 provides that this part of the Regulations does not apply to goods which are supplied as distance sales by a UK vendor.

Regulation 5 requires the warehousekeeper to ensure accompanying administrative documents (AADs) are completed in compliance with the Community provisions before duty suspended goods are removed from a warehouse for dispatch to another member State (or third country via another member State) and places an obligation upon him, and persons acting on his behalf, to comply with the Community provisions concerning AADs. It also requires AADs for such goods where they are exported from the United Kingdom to another member State in the course of a movement to an ultimate destination within the United Kingdom.

Regulation 6 details those changes which may be made to an AAD after a movement has begun (and the procedures which must be followed) and requires the goods to be accompanied by the

AAD. It requires that, if the consignee of excise goods is a non-registered trader, then a certificate of payment must accompany the AAD and the goods at all times until the goods arrive at their ultimate destination. It also requires warehousekeepers, as far as it is their power to do so, to ensure that the Community provisions are complied with until goods reach their destination. Regulation 7 specifies the classes of person who may be shown as the consignee on an outward AAD and defines them.

Part III. Exports not under duty suspension arrangements

Regulation 8 provides that this part of the Regulations does not apply to goods supplied as distance sales by a UK vendor or under the simplified procedures of the Excise Goods (Sales on Board Ships and Aircraft) Regulations 1999 and goods exported by a person for his own use.

Regulation 9 requires UK suppliers to ensure simplified accompanying documents (SADs) are completed before duty paid goods are exported to another member State and places an obligation upon the supplier to comply with the Community provisions concerning simplified accompanying documents. It also requires SADs for such goods where they are exported from the United Kingdom to another member State in the course of a movement to an ultimate destination within the United Kingdom.

Regulation 10 prohibits the amendment of SADs and requires SADs and certificates of payment to accompany goods until those goods reach their ultimate destination. Exporters, so far as it is their power to do so, must ensure that the Community provisions are complied with.

Part IV. Imports under Community duty suspension arrangements

Regulation 11 provides that this part of the Regulations does not apply to goods which are not imported under Community duty suspension arrangements, goods supplied under the simplified procedures of the Excise Goods (Sales on Board Ships and Aircraft) Regulations 1999, goods imported as an inward distance sale and goods imported by a person for his own use.

Regulation 12 specifies the classes of person who may be shown as the consignee on an inward AAD and requires the goods to be accompanied by the AAD.

Regulation 13 details those changes which may be made to an AAD after a movement has begun and the goods have been imported into the UK. It also requires the consignee, as far as it is in his power to do so, to ensure that the Community provisions are complied with until goods reach their destination.

Regulation 14 places a responsibility upon the consignee to perform various functions in respect of AADs received by him.

Part V. Imports not under Community duty suspension arrangements

Regulation 15 provides that this part of the Regulations does not apply to goods which are supplied under the simplified procedures of the Excise Goods (Sales on Board Ships and Aircraft) Regulations 1999, goods imported as an inward distance sale and goods imported by a person for his own use.

Regulation 16 specifies the classes of person to whom goods may be consigned on an inward SAD and requires the goods to be accompanied by the SAD.

Regulation 17 requires the consignee to ensure, as far as it is in his power to do so, that there is compliance with the Community provisions at all times. It requires that a certificate of payment must accompany the SAD and the excise goods at all times until the goods reach their ultimate destination. SADs cannot be amended.

Regulation 18 places a responsibility upon the recipient to perform various functions in respect of SADs received by him.

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Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Excise Goods (Accompanying Documents) Regulations 2002. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

Part VI. Obligations, conditions and restrictions

Regulation 19 permits the Commissioners to impose conditions on authorized warehousekeepers, registered excise dealers and shippers, occasional importers and transporters.

Regulation 20 requires the transporter and the driver of any vehicle carrying excise goods to produce (or cause to be produced) the relevant accompanying document and to ensure, as far as it is in their power to do so, that there is compliance with the Community provisions at all times.

Part VII. Excise duty point, payment of excise duty, forfeiture and civil penalties

Regulation 21 provides for the excise duty point.

Regulation 22 identifies the persons liable to pay the duty at the excise duty point.

Regulation 23 specifies the time for payment of the excise duty.

Regulation 24 provides for forfeiture of the goods where there is a contravention of the Regulations or a relevant condition or restriction.

Regulation 25 provides for civil penalties where there is a contravention of or failure to comply with certain regulations or any Community provision.

Part VIII. Administrative provision and consequential amendments

Regulation 26 imposes obligations upon the Commissioners in respect of AADs which they receive.

Regulations 27 to 30 make largely consequential amendments to the Excise Warehousing (Etc.)

Regulations 1988 (S.I. 1988/809), the Excise Goods (Holding, Movement, Warehousing and REDS) Regulations 1992 (S.I. 1992/3135), the Beer Regulations 1993 (S.I. 1993/1228), and the Warehousekeepers and Owners of Warehoused Goods Regulations 1999 (S.I. 1999/1278).

In addition, regulation 27 amends the Excise Warehousing (Etc.) Regulations 1988 to make provision for a document to accompany duty suspended movements of excise goods between excise warehouses.

Status:

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