Status: *This is the original version (as it was originally made). UK Statutory Instruments are not carried in their revised form on this site.*

STATUTORY INSTRUMENTS

2002 No. 501

CUSTOMS AND EXCISE

The Excise Goods (Accompanying Documents) Regulations 2002

Made - - - -	*6th March 2002*
Laid before Parliament	*8th March 2002*
Coming into force - -	*1st April 2002*

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(**1**), section 1 of the Finance (No. 2) Act 1992(**2**); and additionally, being a department designated(**3**) for the purposes of section 2(2) of the European Communities Act 1972(**4**) 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:

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.

(**1**) 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.

(**2**) 1992 c. 48.

(**3**) S.I. 1980/865 (excise matters of the European Communities) and S.I. 1982/529 (payment of excise duty).

(**4**) 1972 c. 68.

Interpretation

2.—(1) In these Regulations—

"accompanying administrative document" means, subject to paragraph (2) below, the document specified in Annex I to Commission Regulation (EEC) No. 2719/92(**5**) or any document that in accordance with Article 2 of that Regulation replaces that document;

"authorized warehousekeeper", except in regulation 7 below, has the meaning given in regulation 2 of the Warehousekeepers and Owners of Warehoused Goods Regulations 1999(**6**);

"certificate of payment" means a document drawn up in compliance with the requirements of the member State to which the excise goods are consigned (including, where the context so requires, the United Kingdom) that certifies that excise duty has been paid in respect of those goods in that State;

"Community provisions" means, subject to paragraph (2) below—

(a) in the case of accompanying administrative documents the provisions set out in Articles 1, 2 and 2a of Commission Regulation (EEC) No. 2719/92 including the instructions concerning completion and the procedures for use mentioned in Article 1,

(b) in the case of simplified accompanying documents the provisions set out in Articles 1, 2, 3, 4 and 5 of Commission Regulation (EEC) No. 3649/92(**7**) and the explanatory notes set out on the reverse of copy 1 in the Annex;

"excise goods" means goods (other than chewing tobacco) of a class or description subject to any duty of excise;

"non-registered trader" has the meaning given in Article 4(e) of Council Directive 92/12/EEC(**8**);

"occasional importer" has the meaning given in regulation 2(1) of the Excise Goods (Holding, Movement, Warehousing and REDS) Regulations 1992(**9**);

"own use" does not include use for the purposes of any trade or business;

"REDS" means a registered excise dealer and shipper who is authorized, in the course of his business, to import without payment of excise duty excise goods from other member States but who is not authorized to hold or export such goods without first paying that duty;

"simplified accompanying document" means, subject to paragraph (2) below, the document specified in the Annex to Commission Regulation (EEC) No. 3649/92 or any document that in accordance with Article 2 of that Regulation replaces that document;

"transporter" means the person shown as the transporter in the accompanying administrative document or simplified accompanying document.

(2) In any case where, under an exemption granted in accordance with Article 29 of Council Directive 92/12/EEC, a person is entitled to use, and uses, a document specified by Commission Regulation (EEC) No. 2238/93(**10**) in substitution for an accompanying administrative document or simplified accompanying document—

(a) references in these Regulations to an accompanying administrative document or simplified accompanying document are to be treated as references to a document specified by that Regulation, and

(**5**) OJ No. L276, 19.9.1992, p.1, amended by Commission Regulation (EEC) No. 2225/93 (OJ No. L198, 7.8.1993, p.5).
(**6**) S.I. 1999/1278.
(**7**) OJ No. L369, 18.12.1992, p.17.
(**8**) OJ No. L76, 23.3.1992, p.1.
(**9**) S.I. 1992/3135, amended by S.I. 1993/1228, 1999/1278, 1999/1565, 2001/1712, 2001/3022.
(**10**) OJ No. L200, 10.8.1993, p.10, amended by Commission Regulation (EC) No. 1592/1999 (OJ No. L188, 21.7.1999, p.33).

(b) references in these Regulations to Community provisions are to be treated as references to the provisions set out in Articles 3(1) and (4), 5(2) and (3), 6(1), (2), (3), (4) and (7), 8(1), (2) and (3), 9 and 10 of, and Annex II to, that Regulation.

Application

3.—(1) These Regulations do not apply to any excise goods that are being lawfully moved—

(a) under the cover of a single administrative document;

(b) from or to premises registered under section 41A(1) of the Alcoholic Liquor Duties Act 1979(**11**) (registered beer stores);

(c) from or to premises in respect of which a person is registered under section 47(1) of the Alcoholic Liquor Duties Act 1979(**12**) (breweries);

(d) from premises licensed under section 54(2) or section 55(2) of the Alcoholic Liquor Duties Act 1979 (wineries);

(e) from premises in respect of which a person is registered under section 62(2) of the Alcoholic Liquor Duties Act 1979 (cider maker's premises);

(f) from or to premises registered in accordance with regulations made under section 7(1) of the Tobacco Products Duty Act 1979(**13**) (registered tobacco factories and stores);

(g) for the use of, and to the order of, a person to whom section 13A of the Customs and Excise Duties (General Reliefs) Act 1979(**14**) (reliefs from duties and taxes for persons enjoying certain immunities and privileges) applies; or

(h) in circumstances where, 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), they are to be treated as exported.

(2) In this regulation single administrative document has the same meaning as in Commission Regulation (EEC) No. 2454/93(**15**).

PART II

EXPORTS UNDER DUTY SUSPENSION ARRANGEMENTS

Application of Part II

4. This Part does not apply to excise goods exported in accordance with the arrangements described in Article 10 of Council Directive 92/12/EEC (distance sales).

Completion of accompanying administrative documents

5.—(1) Excise goods entered for removal from an excise warehouse for exportation to another member State must not be removed from that warehouse unless—

(a) the authorized warehousekeeper is the consignor for the purpose of complying with the Community provisions concerning accompanying administrative documents, and

(**11**) 1979 c. 4; section 41A(1) was inserted by the Finance Act 1991(c. 31), section 7(2).
(**12**) 1979 c. 4; section 47(1) was substituted by the Finance Act 1991(c. 31), section 7(3).
(**13**) 1979 c. 7; section 7(1) was amended by the Finance Act 2000(c. 17), section 15.
(**14**) 1979 c. 3; section 13A was inserted by the Finance Act 1989, section 28(1).
(**15**) OJ No. L253, 11.10.1993, p.1; see, in particular, Article 205(1).

(b) the authorized warehousekeeper and any person authorized by him to act on his behalf ensure that the Community provisions are complied with when the accompanying administrative document is completed.

(2) These requirements also apply to excise goods exported to another member State in the course of a movement to an ultimate destination within the United Kingdom.

Accompanying administrative documents for exports — supplementary provisions

6.—(1) Subject to paragraphs (4) and (5) below, an accompanying administrative document—

(a) must not be amended, and

(b) must accompany the excise goods to which it relates at all times until those goods arrive at their ultimate destination.

(2) If the consignee of the excise goods is a non-registered trader, a certificate of payment must accompany the accompanying administrative document and the excise goods at all times until those goods arrive at their ultimate destination.

(3) The authorized warehousekeeper from whose warehouse any excise goods have been removed for exportation to another member State must ensure, so far as it is in his power to do so, that the Community provisions are complied with at all times until the goods reach their ultimate destination.

(4) For the purpose of complying with the Community provisions concerning changes in the destination of goods only the authorized warehousekeeper who completed the accompanying administrative document, or a person authorized by him to act on his behalf, may amend that document or enter information in Box B of that document to show a new consignee or place of delivery.

(5) Where there is a new consignee or place of delivery—

(a) any amendment made to the accompanying administrative document must comply with Article 15(5) of Council Directive 92/12/EEC(**16**), and

(b) the authorized warehousekeeper must immediately give notice of the amendment to the Commissioners.

(6) In this regulation where the ultimate destination of the goods is a place outside the Communities references to the ultimate destination of the goods are references to the place at which the goods finally leave the Communities.

Consignees

7.—(1) The person shown as the consignee in any accompanying administrative document must be—

(a) an authorized warehousekeeper, or

(b) a registered trader who is not a REDS, or

(c) a non-registered trader who is not an occasional importer,

in a member State.

(2) Paragraph (1) above does not apply in the case of goods consigned to an ultimate destination outside the Communities.

(3) In this regulation authorized warehousekeeper and registered trader have the meanings given in Article 4 of Council Directive 92/12/EEC.

(**16**) Article 15(5) was amended by Article 1 of Council Directive 94/74/EC (OJ No. L365, 31.12.1994, p.46); Article 15(5) specifies the amendments that may be made and those who may make amendments.

PART III

EXPORTS NOT UNDER DUTY SUSPENSION ARRANGEMENTS

Application of Part III

8.—(1) Subject to paragraph (2) below, this Part applies to excise goods in respect of which excise duty has been paid.

(2) This Part does not apply—

(a) to excise goods exported in accordance with the arrangements described in Article 10 of Council Directive 92/12/EEC (distance sales), or

(b) in any case to which Part VII of the Excise Goods (Sales on Board Ships and Aircraft) Regulations 1999(**17**) applies, or

(c) to excise goods exported by a person for his own use.

Completion of simplified accompanying documents

9.—(1) Excise goods must not be exported to another member State unless—

(a) the exporter completes a simplified accompanying document showing that he is the supplier, and

(b) when he completes that document he complies with the Community provisions.

(2) These requirements also apply to excise goods exported to another member State in the course of a movement to an ultimate destination within the United Kingdom.

Simplified accompanying documents for exports — supplementary provisions

10.—(1) A simplified accompanying document—

(a) must not be amended, and

(b) must accompany the excise goods to which it relates at all times until those goods arrive at their ultimate destination.

(2) A certificate of payment must accompany the simplified accompanying document and the excise goods at all times until those goods arrive at their ultimate destination.

(3) The exporter must ensure, so far as it is in his power to do so, that the Community provisions are complied with at all times until the goods reach their ultimate destination.

PART IV

IMPORTS UNDER COMMUNITY DUTY SUSPENSION ARRANGEMENTS

Application of Part IV

11.—(1) Subject to paragraph (2) below, this Part applies to imported excise goods.

(2) This Part does not apply to excise goods—

(a) to which Part V below applies (imports not under Community duty suspension arrangements), or

(**17**) S.I. 1999/1565; Part VII provides for the simplification of procedures in certain circumstances.

(b) to which Part VII of the Excise Goods (Sales on Board Ships and Aircraft) Regulations 1999 applies (simplified procedures), or

(c) imported in accordance with the arrangements described in Article 10 of Council Directive 92/12/EEC (distance sales), or

(d) to excise goods imported by a person for his own use.

Accompanying administrative documents for imports

12. Imported excise goods must be consigned to—

(a) an authorized warehousekeeper, or

(b) a REDS, or

(c) an occasional importer, or

(d) an ultimate destination outside the United Kingdom,

and must at all times be accompanied by an accompanying administrative document that complies with the Community provisions.

Accompanying administrative documents for imports — supplementary provisions

13.—(1) Except as provided in paragraph (4) below, an accompanying administrative document must not be amended.

(2) If the consignee of the excise goods is a non-registered trader, a certificate of payment must accompany the accompanying administrative document and the excise goods at all times until those goods arrive at their ultimate destination.

(3) The person to whom any excise goods are consigned from another member State must ensure, so far as it is in his power to do so, that the Community provisions are complied with at all times.

(4) For the purpose of complying with the Community provisions concerning changes in the destination of goods only the consignor who completed the accompanying administrative document, or a person authorized by him to act on his behalf, may amend that document or enter information in Box B of that document to show a new consignee or place of delivery.

Receipt of goods under Community duty suspension arrangements

14.—(1) The consignee must, upon receipt of the excise goods, complete the certificates on the reverse of copies 2, 3 and 4 of the accompanying administrative document in accordance with the Community provisions.

(2) If the quantity of excise goods received is less than the consigned quantity shown on the accompanying administrative document—

(a) the consignee must, no later than the third day after that on which he received the excise goods, send copy 3 of the accompanying administrative document to the Commissioners together with such other documents and such information as may be necessary to enable the Commissioners to determine whether the shortage was attributable to fortuitous events or *force majeure* or to losses inherent in the nature of the excise goods, and

(b) the Commissioners must, no later than the fifth day after that on which they received the documents and information supplied to them in accordance with this regulation, return copy 3 of the accompanying administrative document to the consignee.

This paragraph does not apply to hydrocarbon oil(**18**) brought by sea where the consigned quantity shown on the accompanying administrative document exceeds 50,000 litres and any shortage does not exceed 0.5 per cent. of that quantity.

(3) The Commissioners are not required to comply with paragraph (2)(b) above in any case where they—

(a) require further documents or information in order to determine whether the shortage was attributable to fortuitous events or *force majeure* or to losses inherent in the nature of the excise goods, or

(b) have reasonable grounds to suspect that any document or information supplied to them in accordance with this regulation is inaccurate or untrue.

(4) Except where paragraph (3) above applies, the consignee must, no later than the fifteenth day of the month following that in which he received the excise goods, send copy 3 of the accompanying administrative document, with the completed certificate on the reverse, to the person shown as the consignor in that document.

(5) Where paragraph (3) above applies and the Commissioners return copy 3 of the accompanying administrative document to the consignee he must send that copy to the person shown as the consignor in that document no later than either—

(a) the fifteenth day of the month following that in which he received the excise goods, or

(b) the third day after that on which he received that copy from the Commissioners,

whichever is the later.

(6) For the purpose of calculating a number of days mentioned in paragraphs (2) and (5)(b) above any day that is a Saturday, Sunday, Christmas Day, Boxing Day, New Year's Day, Good Friday or Easter Monday is not to be counted.

(7) In this regulation and in regulation 21(3) below "consignee" means the person who is shown as the consignee in the accompanying administrative document.

PART V

IMPORTS NOT UNDER COMMUNITY DUTY SUSPENSION ARRANGEMENTS

Application of Part V

15.—(1) Subject to paragraph (2) below, this Part applies to imported excise goods consigned from another member State in respect of which that member State's excise duty has been paid and has not, at the time of importation, been remitted, refunded or drawn back.

(2) This Part does not apply—

(a) to excise goods imported in accordance with the arrangements described in Article 10 of Council Directive 92/12/EEC (distance sales), or

(b) in any case to which Part VII of the Excise Goods (Sales on Board Ships and Aircraft) Regulations 1999 applies (simplified procedures), or

(c) to excise goods imported by a person for his own use.

Simplified accompanying documents for imports

16. Imported excise goods must be consigned—

(**18**) "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).

(a) to the person shown on the simplified accompanying document as the recipient, or

(b) if the recipient is not in the United Kingdom, to an ultimate destination outside the United Kingdom,

and must at all times be accompanied by a simplified accompanying document that complies with the Community provisions.

Simplified accompanying documents for imports — supplementary provisions

17.—(1) A simplified accompanying document must not be amended.

(2) A certificate of payment must accompany the simplified accompanying document and the excise goods at all times until those goods arrive at their ultimate destination.

(3) The person to whom any excise goods are consigned from another member State must ensure, so far as it is in his power to do so, that the Community provisions are complied with at all times.

Receipt of excise goods

18.—(1) The recipient must, upon receipt of the excise goods, complete the certificates on the reverse of copies 2 and 3 of the simplified accompanying document in accordance with the Community provisions.

(2) Except where the supplier does not require it, the recipient must, no later than the fifteenth day of the month following that in which he received the excise goods, send copy 3 of the simplified accompanying document to the person shown as the supplier in that document.

(3) In this regulation and in regulation 21(4) below "recipient" means the person who is shown as the recipient in the simplified accompanying document.

PART VI

OBLIGATIONS, CONDITIONS AND RESTRICTIONS

General conditions and restrictions

19.—(1) The Commissioners may in a notice published by them and not withdrawn by a further notice impose on authorized warehousekeepers conditions and restrictions subject to which excise goods to which these Regulations apply may be deposited in or removed from excise warehouses.

(2) The Commissioners may in a notice published by them and not withdrawn by a further notice prescribe conditions and restrictions subject to which excise goods to which these Regulations apply and in respect of which excise duty has not been paid may be imported by REDS and occasional importers.

(3) A certificate of payment that relates to excise goods imported by an occasional importer must be in such form and conform with such other requirements as are prescribed by the Commissioners in a notice published by them and not withdrawn by a further notice.

(4) The Commissioners may in a notice published by them and not withdrawn by a further notice impose on transporters and on persons undertaking the carriage of excise goods requirements concerning the keeping and preservation of accompanying administrative documents and simplified accompanying documents.

Obligations of owners and transporters

20.—(1) Every owner and every transporter of excise goods to which these Regulations apply must ensure, so far as it is in his power to do so, that the Community provisions are complied with at all times.

(2) Every transporter of excise goods to which these Regulations apply must, whilst the goods remain in his custody or under his control, produce or cause to be produced to an officer any accompanying administrative document or simplified accompanying document and any certificate of payment that is required to accompany the goods when required to do so.

(3) This regulation also applies to—

(a) any person who undertakes the carriage of excise goods who is not shown as the transporter in the accompanying administrative document or simplified accompanying document, and

(b) the driver of any vehicle in which the goods are being carried,

as it applies to the transporter.

PART VII

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

Excise duty point

21.—(1) The excise duty point for excise goods to which these Regulations apply and in respect of which there has been a contravention described in paragraph (2), (3), or (4) below is the time specified in paragraph (5) below.

(2) For excise goods to which Part II above applies (exports under duty suspension arrangements) the contraventions are—

(a) removal of the goods from an excise warehouse in contravention of regulation 5 above (completion of accompanying administrative documents); and

(b) whilst the goods are in the United Kingdom—

(i) contravention of or failure to comply with regulation 6(1) or (2) or (4) or (5) above (accompanying administrative documents for exports—supplementary provisions);

(ii) after removal of the goods from an excise warehouse, contravention of or failure to comply with the Community provisions; and

(iii) contravention of or failure to comply with regulation 7 above (consignees).

(3) For excise goods to which Part IV above applies (imports under Community duty suspension arrangements) the contraventions are—

(a) contravention of or failure to comply with regulation 12 above (accompanying administrative documents for imports);

(b) contravention of or failure to comply with regulation 13(1) or (3) above (accompanying administrative documents for imports — supplementary provisions);

(c) contravention of or failure to comply with the Community provisions;

(d) delivery of the goods to a place other than the place for delivery specified in the accompanying administrative document; and

(e) except where the failure is occasioned by action or inaction on the part of the Commissioners, failure by the consignee(**19**) to comply with regulation 14 above (receipt of goods under Community duty suspension arrangements).

(4) For the excise goods to which Part V above applies (imports not under Community duty suspension arrangements) the contraventions are—

(a) contravention of or failure to comply with regulation 16 above (simplified accompanying documents for imports);

(b) contravention of or failure to comply with regulation 17(1) above (simplified accompanying documents for imports—supplementary provisions);

(c) contravention of or failure to comply with the Community provisions;

(d) delivery of the goods to a place other than the place for delivery specified in the simplified accompanying document; and

(e) failure by the recipient(**20**) to comply with regulation 18 above (receipt of excise goods).

(5) The excise duty point is—

(a) for excise goods to which Part II above applies, the time the goods were removed from the excise warehouse;

(b) in any other case, the time the excise goods were imported.

Payment

22.—(1) Subject to paragraphs (2) to (4) below, the person liable to pay the excise duty at the excise duty point is—

(a) for excise goods to which Part II above applies (exports under duty suspension arrangements), the authorized warehousekeeper;

(b) for excise goods to which Part IV above applies (imports under Community duty suspension arrangements), the person shown as consignor on the accompanying administrative document or, if someone other than the consignor is shown in Box 10 of that document as having arranged for the guarantee, that other person; or

(c) for excise goods to which Part V above applies (imports not under Community duty suspension arrangements), the person shown as the recipient in the simplified accompanying document.

(2) The authorized warehousekeeper is not the person liable to pay the excise duty in accordance with paragraph (1)(a) above in any case where—

(a) the contravention that occasioned the excise duty point was not caused by the authorized warehousekeeper and occurred after the goods had been removed from the excise warehouse, and

(b) the authorized warehousekeeper did not provide security for the export, and

(c) the transporter or the owner of the goods did provide security for the export.

(3) In any case where paragraph (2) above applies, the person liable to pay the excise duty due at the excise duty point is the transporter or the owner of the goods who provided security for the export.

(4) Any person whose conduct caused a contravention described in regulation 21 above so that there was an excise duty point is jointly and severally liable to pay the excise duty at that excise duty point with the person specified in paragraph (1) or (3) above.

(**19**) "consignee" is defined in regulation 14(7) above.
(**20**) "recipient" is defined in regulation 18(3) above.

Time for payment

23. Any excise duty that any person is liable to pay by virtue of this Part must be paid immediately.

Forfeiture

24. If in relation to any excise goods that are liable to a duty of excise that has not been paid there is—

(a) a contravention of any provision of these Regulations, or

(b) a contravention of any condition or restriction imposed by or under these Regulations,

those goods shall be liable to forfeiture.

Civil penalties

25.—(1) In the case of any contravention of or failure to comply with any relevant regulation or any Community provision, section 100J of the Customs and Excise Management Act 1979 (contravention of registered excise dealers and shippers regulations) applies for the purpose of attracting civil penalties under section 9 of the Finance Act 1994(**21**) in the following manner.

(2) Any contravention of any relevant regulation is treated as if it were a contravention of a provision of registered excise dealers and shippers regulations.

(3) In so far as the contravention or failure is not included in paragraph (2) above, any contravention of or failure to comply with any Community provision is treated as if it were a failure to comply with a condition or restriction imposed by or under registered excise dealers and shippers regulations.

(4) In this regulation "relevant regulation" means the following regulations—

5(1)(b) (completion of accompanying administrative documents);

6 (accompanying administrative documents for exports—supplementary provisions);

7 (consignees);

9 (completion of simplified accompanying documents);

10 (simplified accompanying documents for exports—supplementary provisions);

12 (accompanying administrative documents for imports);

13 (accompanying administrative documents for imports- supplementary provisions);

14 (receipt of goods under Community duty suspension arrangements);

16 (simplified accompanying documents for imports);

17 (simplified accompanying documents for imports- supplementary provisions);

18 (receipt of excise goods);

20(1) (obligations of owners and transporters).

(**21**) 1994 c. 9.

PART VIII

ADMINISTRATIVE PROVISION AND CONSEQUENTIAL AMENDMENTS

Administrative provision—imports

26.—(1) This regulation applies to excise goods to which Part IV above applies (imports under Community duty suspension arrangements).

(2) Where, in accordance with regulation 14 above the Commissioners receive an accompanying administrative document they must endorse that document to indicate that they have seen it.

(3) The Commissioners must consider whether a shortage shown on the certificate of receipt on the reverse of the accompanying administrative document was attributable to fortuitous events or *force majeure* or to losses inherent in the nature of the excise goods and annotate the certificate of receipt accordingly.

(4) The annotation required by paragraph (3) above must indicate whether the Commissioners have granted exemption, partial exemption or no exemption from excise duty in respect of the shortage.

Excise Warehousing (Etc.) Regulations 1988

27.—(1) Amend the Excise Warehousing (Etc.) Regulations 1988(**22**) 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(**23**) 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(**24**)."

(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—

(**22**) S.I. 1988/809, to which there are amendments not relevant to these Regulations; regulation 2 defines "warehousing".

(**23**) "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".

(**24**) OJ No. L253, 11.10.1993, p.1; see, in particular, Article 205(1).

(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(**25**) (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(**26**) (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 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.

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

28.—(1) Amend the Excise Goods (Holding, Movement, Warehousing and REDS) Regulations 1992 as follows.

(2) In regulation 2(1), for the definitions of "accompanying document" and "certificate of receipt" substitute—

""accompanying document" means the accompanying administrative document set out in the Annex to Commission Regulation (EEC) No. 2719/92(**27**) or, as the case may require, the

(**25**) 1979 c. 3; section 13A was inserted by the Finance Act 1989, section 28(1).
(**26**) 1979 c. 4; section 1(2) defines "spirits".
(**27**) OJ No. L276, 19.9.1992, p.1, amended by Commission Regulation (EEC) No. 2225/93 (OJ No. L198, 7.8.1993, p.5).

simplified accompanying document set out in the Annex to Commission Regulation (EEC) No. 3649/92(**28**);"

""certificate of receipt" means the certificate of receipt set out on the reverse of one or more of the copies of the accompanying document;".

(3) In regulation 5—

(a) in paragraph (3)(a), for the word "the" immediately before the word "importer" substitute the word "an", and

(b) omit paragraph (7).

(4) In regulation 7 omit paragraph (b).

(5) In regulation 10(1)(b) for the word "appropriate" substitute the word "accompanying".

(6) In regulation 11—

(a) in sub-paragraph (a) of paragraph (1) for the words "a document" to the end of that sub-paragraph substitute "an accompanying document";

(b) omit sub-paragraph (c) of paragraph (2);

(c) in paragraph (3) for the words "a certificate" to the end of that paragraph substitute "a certificate of receipt".

(d) in paragraph (5) for the word "If" substitute "Except in the case of any excise goods(**29**) to which the Excise Goods (Accompanying Documents) Regulations 2002 apply, if";

(d) in paragraph (7) for the word "The" substitute "Except in the case of any excise goods to which the Excise Goods (Accompanying Documents) Regulations 2002 apply, the".

(7) In regulation 15 omit paragraph (4).

The Beer Regulations 1993

29. In regulation 13(3) of the Beer Regulations 1993(**30**) after the word "Save" insert "in the case of beer to which the Excise Goods (Accompanying Documents) Regulations 2002 apply or".

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(**31**) to other member States."

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

M J Eland
Commissioner of Customs and Excise

6th March 2002

(**28**) OJ No. L369, 18.12.1992, p.17.
(**29**) Regulation 2(1) defines "excise goods".
(**30**) S.I. 1993/1228, to which there are amendments not relevant to these Regulations.
(**31**) Regulation 2 defines "relevant goods".

SCHEDULE Regulation 27

"SCHEDULE 4 Regulation 17

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

1 Copy for the consignor

1 Consignor		2 Consignor's excise number	3 Reference number
		4 Consignee's excise number	5
		6	
7 Consignee 7a Place of delivery		8 Competent authority at dispatch	
		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? Yes / No
		20a Quantity	21a Gross weight (kg)	
		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? Yes / No
		20b Quantity	21b Gross weight (kg)	
		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? Yes / No
		20c Quantity	21c Gross weight (kg)	
		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

W8 Page 1 PT(February 2002)

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.

UNITED KINGDOM INTERNAL ACCOMPANYING DOCUMENT
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 7a Place of delivery		8 Competent authority at dispatch	
		10 Guarantee	
9 Transporter		12	13
11 Other transport details		14 Proprietor	
15	16 Date of dispatch	17	

2

18a Marks and numbers. Number and kind of packages, description of goods		19a Commodity code (CN code)		24a Sold in warehouse? Yes / No
		20a Quantity	21a Gross weight (kg)	
		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? Yes / No
		20b Quantity	21b Gross weight (kg)	
		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? Yes / No
		20c Quantity	21c Gross weight (kg)	
		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

W8 **Page 3**

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

B CHANGE OF PLACE OF DELIVERY

New address:

Name of signatory: Signature

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

☐ 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

Address

Endorsement by fiscal authority (if required) or Customs office

* delete inapplicable

A RECORD OF CONTROL (continued)

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

3

Copy for return to the consignor

1 Consignor

2 Consignor's excise number

3 Reference number

4 Consignee's excise number

5

6

7 Consignee

7a Place of delivery

8 Competent authority at dispatch

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? Yes / No
	20a Quantity	21a Gross weight (kg)	
	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? Yes / No
	20b Quantity	21b Gross weight (kg)	
	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? Yes / No
	20c Quantity	21c Gross weight (kg)	
	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

W8 **Page 5**

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

B CHANGE OF PLACE OF DELIVERY

New address:

Name of signatory: Signature

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

☐ 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

Address

Endorsement by fiscal authority (if required) or Customs office

* delete inapplicable

A RECORD OF CONTROL (continued)

W8 3R(02/02) **Page 6**

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.

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.