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STATUTORY INSTRUMENTS

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**2010 No. 592**

**EXCISE**

The Excise Goods (Sales on Board Ships and Aircraft) (Amendment) Regulations 2010 (revoked)<sup>F1</sup>

<i>Made</i>	- - - -	<i>3rd March 2010</i>
<i>Laid before Parliament</i>		<i>5th March 2010</i>
<i>Coming into force</i>	- -	<i>1st April 2010</i>

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**F1** Regulations revoked (31.12.2020) by The Travellers' Allowances and Miscellaneous Provisions (EU Exit) Regulations 2020 (S.I. 2020/1412), regs. 1, **18**

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations, which come into force on 1st April 2010, amend the Excise Goods (Sales on Board Ships and Aircraft) Regulations 1999 (“the principal Regulations”).

They provide for a procedure (“closed shop procedure”) whereby liability to pay excise duty on the importation into the United Kingdom from another member State of excise goods on board a ship or aircraft that are intended for sale by retail to persons carried on the ship or aircraft (other than goods intended for consumption during the voyage or flight) does not arise if those goods are not sold, or held out for sale, at any time after stock is required to be taken on the importation of those goods into the United Kingdom and before the ship leaves the territorial sea of the United Kingdom or the aircraft leaves the United Kingdom (or, if later, the time when the aircraft leaves the airspace above the territorial sea of the United Kingdom) (“relevant period”).

Regulation 3 amends regulation 2 of the principal Regulations (interpretation) to amend the definition of “appropriate document” and to insert definitions of “closed shop procedure” and “relevant period”.

Regulation 4 amends regulation 13 of the principal Regulations (application of Part IV) so that excise goods subject to the closed shop procedure on board a ship or aircraft that is making a voyage or flight to an immediate destination in another member State are not treated for the purposes of the principal Regulations as having been loaded into the ship or aircraft immediately before the ship sailed or the aircraft took off.

Regulation 5 amends regulation 18 of the principal Regulations (excise duty points-merchandise) to provide that an excise duty point does not arise on the importation of excise goods that are subject to the closed shop procedure and to prescribe excise duty points if such goods are sold, or held out for sale, during the relevant period or if there is found to be a deficiency in those goods after stock has been taken on importation.

Regulation 6 substitutes a new regulation 21 and provides for the making of monthly returns and specifies the time by which payment of the duty due in accordance with the principal Regulations must be made.

Regulation 7 makes a consequential amendment to regulation 22(3) of the principal Regulations.

Regulation 8 inserts a new Part 6A into the principal Regulations to provide for the closed shop procedure.

Regulation 9 makes a consequential amendment to regulation 23(1) of the principal Regulations as a result of the repeal of Council Directive [92/12/EEC](#) by Council Directive [2008/118/EC](#).

Regulation 10 revokes regulation 25(4) and (5) of the principal Regulations.

The closed shop procedure implements Article 33(5) of Council Directive [2008/118/EC](#). A transposition note setting out how the requirements of that Directive are implemented is available at [www.hmrc.gov.uk](http://www.hmrc.gov.uk).

A full and final Impact Assessment has not been produced for this instrument as a negligible impact on the private or voluntary sectors is foreseen.

**Changes to legislation:**

There are currently no known outstanding effects for the The Excise Goods (Sales on Board Ships and Aircraft) (Amendment) Regulations 2010 (revoked).