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STATUTORY INSTRUMENTS

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**2015 No. 368**

**The Excise Goods (Aircraft and Ship's Stores) Regulations 2015**

**Goods consumed in a port or on a flight in the United Kingdom—payment of duty**

**11.**—(1) Where excise goods shipped or carried as stores without payment of duty or on drawback are—

- (a) consumed on board an aircraft on a journey of a description specified by the Commissioners in a published notice; or
- (b) consumed on board a ship in a port in the United Kingdom in circumstances specified by the Commissioners in a published notice,

duty must be paid on the goods consumed in accordance with regulation 12.

(2) The Commissioners may specify in a published notice circumstances when goods are to be treated as consumed on a journey or in port.

(3) The rate of duty shall be the rate in force at the time the goods are consumed or treated as consumed.