
STATUTORY INSTRUMENTS

1992 No. 3152

The Excise Duties (Deferred Payment) Regulations 1992

PART II

DEFERMENT OF EXCISE DUTY

Approved persons

4.—(1) A person who wishes to be granted excise duty deferment under these Regulations shall apply to be approved for excise duty deferment purposes.

(2) When approving a person under this regulation the Commissioners may specify the maximum amount of excise duty which may be deferred by that person at any time under that approval.

(3) When approving a person under this regulation the Commissioners may limit the approval to deferment in respect of goods which are at specified places.

(4) A person may be approved separately under this regulation in respect of different places.

(5) The Commissioners may, for reasonable cause, at any time vary or revoke any approval granted under this regulation.

Deferment

5.—(1) Deferment shall be granted upon the giving of notice by an approved person that he wishes excise duty in respect of any goods to be deferred until a day, to be known as “payment day”, provided that the notice is given in such form and manner and contains such particulars as the Commissioners may require and provided that the provisions of these Regulations are complied with.

(2) Subject to regulation 6 below, on each payment day an approved person shall pay to the Commissioners the total amount of excise duty of which he has been granted deferment until that payment day.

(3) Payment day shall be—

- (a) in the case of beer imported by a registered excise dealer and shipper, the 25th day of the month following the month in which the duty would, but for deferment granted by these Regulations, be payable;
- (b) in the case of any goods other than beer imported by a registered excise dealer and shipper, the 15th day of the month following the month in which the duty on those goods would, but for deferment granted by these Regulations, be payable;
- (c) in the case of hydrocarbon oils delivered for home use from a refinery or other premises used for the production of hydrocarbon oil or from an excise warehouse on or after the 15th day of one month and not later than the 14th day of the next month, the last business day of that next month; and
- (d) in any other case, where the duty on those goods would, but for deferment granted by these Regulations, be payable on or after the 15th day of one month and not later than the 14th day of the next month, either—

- (i) the 29th day of that next month; or
- (ii) where that next month has only 28 days, the 28th day of that month;

provided that where the payment day would, if determined in accordance with the foregoing provisions of this paragraph, fall on a day upon which the Bank of England is closed, the payment day shall be, in the case mentioned in sub-paragraph (b) above the next business day following that day and, in any other case, the last business day preceding that day.

Set-offs

6.—(1) Subject to paragraph (2) below an approved person shall set-off all sums to which he is entitled as rebate under section 11 of the Hydrocarbon Oil Duties Act 1979(1) all sums to which he is entitled to repayment under section 15 of that Act and such other sums as the Commissioners may allow against excise duty required to be paid by him on payment day under regulation 5 above.

(2) An approved person shall not set-off those sums referred to in paragraph (1) above unless on or before the said payment day he submits to the Commissioners a claim for set-off in such form and manner and containing such particulars as they may require.

(3) Rebate shall not be set-off under paragraph (1) above at a payment day earlier than that on which duty deferred under these Regulations, in respect of which the rebate exists, would have been due.

Adjustments

7.—(1) If a notice has been given under regulation 5 above or any other document has been submitted to the Commissioners in respect of excise duty deferment and the Commissioners are satisfied that the full amount of excise duty payable has not been shown then, save as the Commissioners may otherwise allow, the balance of excise duty shall be paid forthwith.

(2) If a notice has been given under regulation 5 above or any other document has been submitted to the Commissioners in respect of excise duty deferment and the Commissioners are satisfied that excise duty in excess of the amount payable has been shown other than by reason of a set-off under regulation 6 above, the Commissioners shall repay or give credit for that excess, but the total amount shown shall nonetheless be paid on payment day.

(1) 1979 c. 5; section 11 was amended by the Finance Act 1986 (c. 41), section 2.