STATUTORY INSTRUMENTS

1998 No. 202

CUSTOMS AND EXCISE

The Excise Duty Point (External and Internal Community Transit Procedure) Regulations 1998

Made 2nd February 1998 Laid before Parliament 3rd February 1998 Coming into force 25th February 1998

THE EXCISE DUTY POINT (EXTERNAL AND INTERNAL COMMUNITY TRANSIT PROCEDURE) REGULATIONS 1998

- Citation and commencement 1.
- 2. Interpretation
- 3. Non-application of the REDS Regulations to the external and internal Community transit procedure
- 4. Excise duty point for breaches of the external Community transit procedure
- 5. Excise duty point for breaches of the internal Community transit procedure
- Person liable to pay the excise duty
- 7. (1) This regulation applies if there is an excise duty...
- 8. Where more than one person is liable to pay the...
- Payment of the excise duty Signature

Explanatory Note