
EXPLANATORY NOTE

(This note is not part of the Regulations)

Purpose of the Regulations

These Regulations come into force on 25th February 1998.

They provide for an excise duty point (ie the time when excise duty is payable by a person) in respect of excise goods subject to the external Community transit procedure where, because of a breach of that procedure, there is incurred in the United Kingdom a customs debt (ie the Community customs duty charged on those goods becomes payable), by virtue of article 203 or 204 of the Community Customs Code (Council Regulation (EEC) No. 2913/92 of 12th October 1992 establishing the Community Customs Code: OJ L.302, 19.10.92, page 1).

The Regulations also provide for an excise duty point in respect of excise goods subject to the internal Community transit procedure where there are breaches of that procedure.

Content of the Regulations

Regulation 2 defines various terms and phrases used in the Regulations.

Regulation 3 disapplies specified regulations of the Excise Goods (Holding, Movement, Warehousing and REDS) Regulations 1992/3135, including regulation 4 which establishes an excise duty point, similar to that provided by these Regulations, which applies in circumstances which are more limited than those dealt with by these Regulations.

Regulation 4 provides an excise duty point for breaches of the external Community transit procedure, while regulation 5 provides an excise duty point for breaches of the internal Community transit procedure.

Regulation 6 specifies the person liable to pay the excise duty in the case of a regulation 4 excise duty point, while regulation 7 specifies the person liable to pay the excise duty in the case of a regulation 5 excise duty point.

Regulation 8 provides that each of the persons who are liable to pay the excise duty by reason of an excise duty point, governed by regulation 4, or 5, shall be jointly and severally liable for the debt.

Regulation 9 governs the time when the person liable to pay the excise duty is required to pay that duty to the Commissioners of Customs and Excise.

Changes to legislation:

There are currently no known outstanding effects for the The Excise Duty Point (External and Internal Community Transit Procedure) Regulations 1998.