

**1999 No. 1565**

**CUSTOMS AND EXCISE**

**The Excise Goods (Sales on Board Ships and Aircraft)  
Regulations 1999**

<i>Made - - - -</i>	<i>10th June 1999</i>
<i>Laid before Parliament</i>	<i>11th June 1999</i>
<i>Coming into force</i>	<i>1st July 1999</i>

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The Commissioners of Customs and Excise, in exercise of the powers conferred upon them by sections 100G(1) and (4), 100H(1)(a), (b), (c), (d), (g), (k), (l), and (n) and (2) and 118A of the Customs and Excise Management Act 1979(a), section 1 of the Finance (No. 2) Act 1992(b); and additionally, being a department designated(c) for the purposes of section 2(2) of the European Communities Act 1972(d) in relation to excise matters of the European Communities, in exercise of the powers conferred by that section, and of all other powers enabling them in that behalf, hereby make the following regulations:

## PART I

### PRELIMINARY

#### **Citation and commencement**

1. These Regulations may be cited as the Excise Goods (Sales on Board Ships and Aircraft) Regulations 1999 and shall come into force on 1st July 1999.

#### **Interpretation**

2.—(1) In these regulations—

“the Act” means the Customs and Excise Management Act 1979;

“appropriate document” means the accompanying administrative document for movement under duty-suspension arrangements of products subject to excise duty specified in Commission Regulation (EEC) No. 2719/92(e), or, as the case may require, the simplified accompanying document for the intra-Community movement of products subject to excise duty which have been released for consumption in the member State of dispatch specified in Commission Regulation (EEC) No. 3649/92(f);

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(a) 1979 c. 2; section 1(1) defines “coasting ship”, “the Commissioners”, “the customs and excise Acts”, “excise duty point”, “excise warehouse”, “importer”, “registered excise dealer and shipper”, “revenue trader”, “ship”, “shipped” and cognate expressions, and “stores”; sections 100G and 100H were inserted by section 11(3) of, and Schedule 4 to, the Finance Act 1991 (c. 31); section 100H was amended by sections 1(5) and 3(1) of, and paragraph 6 of Schedule 1 and paragraph 4 of Schedule 2 to, the Finance (No. 2) Act 1992 (c. 48); section 118A was inserted by section 12 of, and Schedule 5 to, the Finance Act 1991.

(b) 1992 c. 48.

(c) S.I. 1980/865.

(d) 1972 c. 68.

(e) OJ No. L276, 19.9.1992, p.1, amended by Commission Regulation (EEC) No. 2225/93 (OJ No. L198, 7.8.1993, p.5).

(f) OJ No. L369, 18.12.1992, p.17.

“excise goods” means goods, other than hydrocarbon oil<sup>(a)</sup>, of a class or description subject to any duty of excise whether or not those goods are in fact chargeable with that duty and whether or not that duty has been paid;

“fiscal representative” has the meaning given in regulation 4 below;

“merchandise” means excise goods that are intended for sale by retail to persons carried in a ship or aircraft other than goods intended for consumption during the voyage or flight;

“registered mobile operator” has the meaning given in regulation 3 below;

“relevant revenue trader” means any registered mobile operator or fiscal representative.

- (2) A ship or aircraft is making a voyage or flight from a place outside the Communities if—
- (a) in the case of a voyage, the last port of call before the ship arrived in the United Kingdom was outside the Communities, or
  - (b) in the case of a flight, the aircraft last took off outside the Communities.

## PART II

### APPROVAL AND REGISTRATION

#### Registered mobile operators

3.—(1) For the purposes of section 100G of the Act the Commissioners may approve any person who intends to ship or import merchandise and register him as a registered excise dealer and shipper in accordance with section 100G(2) of the Act.

(2) A person who has been so approved and registered shall be known as a registered mobile operator.

#### Fiscal representatives

4.—(1) For the purposes of section 100G of the Act, and subject to paragraph (3) below, the Commissioners may approve any person who wishes to act as the representative of a registered mobile operator and register him as a registered excise dealer and shipper in accordance with section 100G(2) of the Act.

(2) A person who has been so approved and registered shall be known as a fiscal representative.

(3) The Commissioners shall not approve a person as a fiscal representative unless he—

- (a) has a business establishment or other fixed establishment in the United Kingdom, or
- (b) if he is an individual, has his usual place of residence in the United Kingdom.

#### Certificates of registration

5.—(1) The Commissioners shall furnish every relevant revenue trader with a certificate of registration.

(2) When a person ceases to be a relevant revenue trader he shall immediately destroy his certificate of registration.

(3) Every relevant revenue trader shall give notice in writing to the Commissioners of any change in the information contained in his certificate of registration within seven days of the change.

(4) Where—

- (a) in accordance with paragraph (3) above any relevant revenue trader gives the Commissioners notice in writing of any change in the information contained in his certificate of registration, or
- (b) the Commissioners become aware of any change in the information contained in his certificate of registration,

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<sup>(a)</sup> “Hydrocarbon oil” is defined in section 1(2) of the Hydrocarbon Oil Duties Act 1979 (c. 5) which Act, by section 27(2), is to be construed as one Act with the Customs and Excise Management Act 1979 (c. 2).

the Commissioners shall, unless they revoke his approval and registration in accordance with section 100G(5) of the Act, furnish him with a corrected certificate of registration.

(5) Where in accordance with paragraph (4) above the Commissioners furnish any relevant revenue trader with a corrected certificate of registration he shall upon receiving that certificate destroy the original certificate that required correction.

(6) Every certificate of registration shall contain the following particulars—

- (a) a unique reference number assigned to the relevant revenue trader by the Commissioners;
- (b) the name and (if different) the trading name of the relevant revenue trader;
- (c) the address of the relevant revenue trader's principal or only place of business (including any postcode)—
  - (i) in the United Kingdom, or
  - (ii) in the case of a registered mobile operator, if he does not have any place of business in the United Kingdom, elsewhere;
- (d) any conditions or restrictions imposed by the Commissioners in the exercise of their discretion under section 100G(4) of the Act.

### PART III

## RELEVANT REVENUE TRADERS

### Merchandise for sale by retail on ships and aircraft

6.—(1) Subject to paragraphs (2) and (3) below merchandise shall not be—

- (a) shipped in a ship or aircraft for sale by retail to persons carried in that ship or aircraft unless it is shipped by a registered mobile operator,
- (b) imported in a ship or aircraft for sale by retail to persons carried in that ship or aircraft unless the importer is a registered mobile operator, or
- (c) sold by retail on board any ship or aircraft by any person other than a registered mobile operator.

(2) Paragraph (1) above shall not restrict the right of any person to ship excise goods as merchandise for sale by retail in, or sell excise goods on board—

- (a) a coasting ship, or
- (b) any ship or aircraft making a voyage or flight to an immediate destination within the United Kingdom, or
- (c) any ship or aircraft making a voyage or flight to an immediate destination outside the Communities.

(3) Paragraph (1) above shall not restrict the right of any person to import excise goods as merchandise for sale by retail in, or sell excise goods on board, any ship or aircraft making a voyage or flight from a place outside the Communities.

### Duties and liabilities of a registered mobile operator

7. A registered mobile operator shall—

- (a) provide such security, or further security, as the Commissioners may require for the payment of any excise duty that is or may become due from him;
- (b) ensure that the merchandise he ships is accompanied by an appropriate document that he has drawn up;
- (c) ensure that merchandise he imports is accompanied by an appropriate document that was drawn up by the consignor.

### Privileges of a registered mobile operator

8.—(1) Subject to paragraph (6) below, a registered mobile operator shall be afforded the following privileges.

(2) A registered mobile operator may ship merchandise in a ship or aircraft in which he intends to sell that merchandise by retail.

(3) A registered mobile operator may import merchandise in a ship or aircraft for sale by retail to persons carried in that ship or aircraft.

(4) A registered mobile operator may on board any ship or aircraft sell merchandise by retail.

(5) Provided that he has given the notice required by regulation 24 below, a registered mobile operator shall be entitled to use the simplified procedure provided for in Part VII of these regulations.

(6) Nothing in this regulation shall confer on any registered mobile operator any privilege that would cause him to be in breach of—

- (a) any condition of approval that applies to him; or
- (b) any condition or restriction imposed by these regulations.

#### **When a registered mobile operator must have a fiscal representative**

**9.**—(1) A registered mobile operator who does not meet the requirements of paragraph (2) below is required to have a fiscal representative.

(2) A registered mobile operator meets the requirements of this paragraph if—

- (a) he has any business establishment or other fixed establishment in the United Kingdom, or
- (b) if he is an individual, he has his usual place of residence in the United Kingdom.

#### **Appointment and cessation of appointment of a fiscal representative**

**10.**—(1) A registered mobile operator who is required to have a fiscal representative shall appoint such a representative (“his representative”)—

- (a) within seven days of the day on which he is required by regulation 9 above to have a fiscal representative; or
- (b) where—
  - (i) his representative ceases to act for him, and
  - (ii) he continues to be required by regulation 9 above to have a fiscal representative, within seven days of the day on which his representative ceased to act for him.

(2) A registered mobile operator shall give the Commissioners written notice when he appoints a fiscal representative to act for him and when a fiscal representative ceases to act for him.

(3) A fiscal representative shall give the Commissioners written notice when he is appointed to act as the representative of a registered mobile operator and when he ceases to act as the representative of a registered mobile operator.

(4) A relevant revenue trader shall—

- (a) give the notice required by paragraph (2) or (3) above within seven days of the appointment or, as the case may be, of the appointment ceasing, and
- (b) include in his notice—
  - (i) in relation to himself, the particulars specified in regulation 5(6)(a), (b), and (c) above,
  - (ii) in relation to the other person his notice concerns, the particulars specified in regulation 5(6)(a), (b), and (c) above, and
  - (iii) the date on which the appointment was made or, as the case may be, ceased.

#### **Duties and liabilities of a fiscal representative**

**11.** A fiscal representative shall—

- (a) keep and preserve any records that his principal is required to keep and preserve by or under regulations made under section 118A of the Act,

- (b) secure his principal's compliance with and discharge of the obligations and liabilities to which his principal is subject by or under these regulations, and
- (c) be personally liable in respect of any failure of his principal to comply with or discharge any such obligation or liability as if the obligations and liabilities imposed on his principal were imposed jointly and severally on the fiscal representative and his principal.

#### **Privileges of a fiscal representative**

12. A fiscal representative who is appointed to act for a registered mobile operator shall be entitled to exercise on his principal's behalf any of the powers or privileges these regulations confer on his principal.

### **PART IV**

#### **MERCHANDISE SHIPPED IN THE UNITED KINGDOM**

##### **Application of Part IV**

13.—(1) This Part of these regulations applies to merchandise shipped by a registered mobile operator on board any ship or aircraft that is not—

- (a) a coasting ship, or
- (b) making a voyage or flight to an immediate destination within the United Kingdom, or
- (c) making a voyage or flight to an immediate destination outside the Communities.

(2) Where any ship or aircraft has any merchandise on board at the time it sails or takes off and that ship or aircraft is making a voyage or flight to an immediate destination in another member State, for the purposes of these regulations, that merchandise shall be treated as if it had been loaded into the ship or aircraft immediately before the ship sailed or, as the case may be, the aircraft took off.

(3) In this Part of these regulations any reference to a ship or aircraft shall be construed as a reference to a ship or aircraft that has on board merchandise to which this Part of these regulations applies.

##### **Use of appropriate document**

14.—(1) Where any ship or aircraft has any merchandise on board for which there is no appropriate document the registered mobile operator shall complete an appropriate document for that merchandise.

(2) When he completes an appropriate document the registered mobile operator shall comply with all the instructions for completion set out in the explanatory notes on the reverse side of copy 1 of that document.

##### **Stocktaking—exported merchandise**

15.—(1) The registered mobile operator shall take stock of the merchandise on board the ship or aircraft in accordance with the provisions of this regulation.

(2) In the case of merchandise on board a ship the registered mobile operator shall take stock of the merchandise that remains unsold at the time the ship enters the territorial sea of the member State that is its immediate destination.

(3) In the case of merchandise on board an aircraft the registered mobile operator shall take stock of the merchandise that remains unsold at the time the aircraft enters the air space above the territorial sea of the member State (or, if earlier, the time the aircraft enters the air space above the member State) that is its immediate destination.

(4) The registered mobile operator shall ascertain the difference, if any, between the amount of the merchandise shown on the appropriate document accompanying the merchandise and the amount of that merchandise remaining when he took stock in accordance with this regulation.

(5) If the amount of merchandise is less than the amount of merchandise shown on the appropriate document the registered mobile operator shall record that difference on the appropriate document as if he were the recipient of the merchandise and the difference were a shortage in the merchandise received.

## PART V

### MERCHANDISE IMPORTED INTO THE UNITED KINGDOM

#### Application of Part V

**16.**—(1) This Part of these regulations applies to merchandise imported by a registered mobile operator on board any ship or aircraft that is not making a voyage or flight from a place outside the Communities.

(2) In this Part of these regulations any reference to a ship or aircraft shall be construed as a reference to a ship or aircraft that has on board merchandise to which this Part of these regulations applies.

#### Stocktaking—imported merchandise

**17.**—(1) The registered mobile operator shall take stock of the merchandise on board the ship or aircraft in accordance with the provisions of this regulation.

(2) In the case of merchandise brought by sea the registered mobile operator shall take stock of the merchandise that remains unsold at the time of importation prescribed by section 5(2)(a) of the Act.

(3) In the case of merchandise brought by air the registered mobile operator shall take stock of the merchandise that remains unsold at the time the aircraft enters the air space above the United Kingdom (or, if earlier, at the time the aircraft enters the air space above the territorial sea<sup>(a)</sup> of the United Kingdom).

(4) The registered mobile operator shall ascertain the difference, if any, between the amount of the merchandise shown on the appropriate document accompanying the merchandise and the amount of that merchandise remaining when he took stock in accordance with this regulation.

(5) If the amount of merchandise is less than the amount of merchandise shown on the appropriate document the registered mobile operator shall record that difference on the appropriate document as if he were the recipient of the merchandise and the difference were a shortage in the merchandise received.

## PART VI

### EXCISE DUTY POINTS AND PAYMENT AND DRAWBACK OF EXCISE DUTY

#### Excise duty points—merchandise

**18.**—(1) If, at the time that merchandise is loaded into any ship or aircraft that is to make a voyage or flight to an immediate destination in another member State, the excise duty charged on that merchandise in the United Kingdom has not been paid or deferred, that time shall be the excise duty point.

(2) Subject to paragraph (5) below—

(a) in the case of merchandise brought by sea the excise duty point for the merchandise that remains unsold at the time of importation prescribed by section 5(2)(a) of the Act shall be the time when that merchandise is charged with excise duty, and

(b) in the case of merchandise brought by air the excise duty point for the merchandise that remains unsold at the time the aircraft enters the air space above the United Kingdom (or, if earlier, at the time the aircraft enters the air space above the territorial sea of the United Kingdom) shall be the time when that merchandise is charged with excise duty.

(3) The person liable to pay the excise duty at the excise duty point shall be—

(a) in any case to which paragraph (1) above applies, the owner of the merchandise, and

(b) in any other case, the registered mobile operator who imported the merchandise.

(4) Any other person who caused the merchandise to reach an excise duty point shall be jointly and severally liable to pay the excise duty at that excise duty point.

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<sup>(a)</sup> Section 1(5) of the Territorial Sea Act 1987 (c. 49) provides that references to the “territorial sea” shall be construed in accordance with the provisions of that Act.

(5) Paragraph (2) above shall not apply so as to prescribe an excise duty point for merchandise imported by a registered mobile operator on board any ship or aircraft that is making a voyage or flight from a place outside the Communities.

#### **Excise duty points—stores**

**19.**—(1) Subject to paragraph (4) below—

- (a) where any ship or aircraft has any stores on board at the time it sails or takes off and that ship or aircraft is making a voyage or flight to an immediate destination in another member State the excise duty point for those stores shall be the time when the ship or aircraft sailed or took off,
- (b) in the case of stores brought by sea the excise duty point for the stores that remain unsold at the time of importation prescribed by section 5(2)(a) of the Act shall be the time when those stores are charged with excise duty, and
- (c) in the case of stores brought by air the excise duty point for the stores that remain unsold at the time the aircraft enters the air space above the United Kingdom (or, if earlier, at the time the aircraft enters the air space above the territorial sea of the United Kingdom) shall be the time when those stores are charged with excise duty.

(2) The person liable to pay the excise duty at the excise duty point shall be the owner of the stores at that excise duty point.

(3) Any other person who caused the stores to reach an excise duty point shall be jointly and severally liable to pay the excise duty at that excise duty point.

(4) This regulation shall not apply so as to prescribe an excise duty point for stores—

- (a) if those stores are or have been sold or supplied for consumption on board a ship or aircraft, or
- (b) that are neither sold nor supplied (otherwise than for consumption on board the ship or aircraft)—
  - (i) at any time before the time when stock is taken of merchandise in accordance with regulation 15 above (or would, but for regulation 25 below, be taken), or
  - (ii) at any time after the time when stock is taken of merchandise in accordance with regulation 17 above (or would, but for regulation 25 below, be taken).

#### **Time for payment**

**20.** Except as otherwise provided in regulation 21 below or by any other provision made by or under the customs and excise Acts, any excise duty that any person is liable to pay by virtue of these regulations shall be paid by that person at or before the excise duty point.

#### **Accounting for duty**

**21.**—(1) Subject to paragraph (2) below, regulation 14 of the Excise Goods (Holding, Movement, Warehousing and REDS) Regulations 1992(a) shall apply to registered mobile operators as it applies to other registered excise dealers and shippers.

(2) The amount of duty that a registered mobile operator is required to pay to the Commissioners in accordance with regulation 14(3) shall be the amount (if any) that remains after the registered mobile operator has set-off the amount of any drawback to which he is entitled in accordance with regulation 12A of the Excise Goods (Drawback) Regulations 1995(b).

#### **Drawback**

**22.**—(1) The Excise Goods (Drawback) Regulations 1995 shall apply to registered mobile operators as they apply to other revenue traders but subject to the modifications set out in this regulation.

(2) For the purposes of claims for drawback of excise duty by registered mobile operators the following provisions of the Excise Goods (Drawback) Regulations 1995 shall be treated as if they were omitted—

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(a) S.I. 1992/3135, amended by S.I. 1993/1228, S.I. 1998/202, S.I. 1999/1287.

(b) S.I. 1995/1046.



- (a) regulation 5(2)(b) and (c) and (3);
- (b) in regulation 6(2)(a) the words “, removal to warehouse for export or, as the case may be, destruction”;
- (c) regulation 6(2)(b);
- (d) regulation 7(4) and (5);
- (e) regulation 8(1), (2)(a), (c) and (d);
- (f) regulation 9;
- (g) regulation 10(b);
- (h) regulation 11;
- (i) regulation 12(2); and
- (j) Schedules 1 and 2.

(3) For the purposes of claims for drawback of excise duty by registered mobile operators the Excise Goods (Drawback) Regulations 1995 shall be treated as if there were inserted after regulation 12—

“**12A.**—(1) Where a registered mobile operator is entitled to drawback he shall set-off the amount to which he is entitled against any amount of duty entered on his REDS return as being due from him.

(2) If the amount of drawback that a registered mobile operator is entitled to exceeds the amount of duty entered on his REDS return as being due from him he shall be entitled to a duty credit.

(3) Where the Commissioners are satisfied that a registered mobile operator is entitled to a duty credit they may set-off the amount of that credit against any other debt then due to them from him.

(4) In this regulation “REDS return” has the same meaning as in regulation 14 of the Excise Goods (Holding, Movement, Warehousing and REDS) Regulations 1992.”.

## PART VII

### SIMPLIFIED PROCEDURES

#### **Application of Part VII**

**23.**—(1) This Part of these regulations applies in any case where, in accordance with Article 7(9) of Council Directive 92/12/EEC(a), the United Kingdom has agreed to authorize a simplified procedure.

(2) The Commissioners shall publish a list of the voyages or flights for which a simplified procedure is currently authorized in a notice published by them and not withdrawn by a further notice.

#### **Notice**

**24.**—(1) A registered mobile operator who intends to use the simplified procedure set out in regulation 25 below shall give the Commissioners not less than seven days notice of his intention.

(2) A registered mobile operator who intends to cease using the simplified procedure set out in regulation 25 below shall give the Commissioners not less than seven days notice of his intention.

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(a) OJ No. L76, 23.3.1992, p.1, Article 7(9) was inserted by Council Directive 94/74/EC (OJ No. L365, 31.12.1994, p.46).

(3) A registered mobile operator shall not use the simplified procedure set out in regulation 25 below until he has given the notice mentioned in paragraph (1) above and, having given that notice, shall not cease to use that simplified procedure until he has given the notice mentioned in paragraph (2) above.

#### **Procedure**

**25.**—(1) The registered mobile operator shall—

- (a) not be required to comply with regulation 7(b) and (c) above, and
- (b) treat Parts IV and V above as omitted from these regulations.

(2) The registered mobile operator shall keep and preserve such records as the Commissioners may specify for any voyage or flight in a notice published by them and not withdrawn by a further notice.

(3) Where under paragraph (2) above a registered mobile operator is required to keep any records he shall—

- (a) preserve those records for three years from the date on which they were made, and
- (b) continue to preserve those records in accordance with sub-paragraph (a) above even if he has ceased to use the simplified procedure.

(4) Regulation 18(2) above shall not apply so as to prescribe an excise duty point for imported merchandise that—

- (a) is not sold at any time between the time when stock would, but for the provisions of this regulation, have been taken in accordance with regulation 17 above and the time when 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), and
- (b) is exported from the United Kingdom without being unshipped from the ship or aircraft in which it was imported.

(5) Where the Commissioners indicate in a notice published by them and not withdrawn by a further notice that for any flight this paragraph applies, regulation 18(2) above shall not apply so as to prescribe an excise duty point for imported merchandise that—

- (a) is not sold after the time when stock would, but for the provisions of this regulation, have been taken in accordance with regulation 17 above, and
- (b) is kept in an excise warehouse whilst it remains in the United Kingdom, and
- (c) is, not later than twenty-four hours after the time when it was imported, exported from the United Kingdom to the member State from which it was imported without being sold before the time when 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).

### **PART VIII**

#### **FORFEITURE, CONSEQUENTIAL AMENDMENT AND TRANSITIONAL PROVISIONS**

##### **Forfeiture**

**26.** If in relation to any excise goods which are liable to a duty of excise which has not been paid there is—

- (a) a contravention of any provision of these regulations, or
- (b) a contravention of any condition or restriction imposed by these regulations,

those goods shall be liable to forfeiture.

##### **Consequential amendment**

**27.** In regulation 2(1) of the Excise Goods (Holding, Movement, Warehousing and REDS) Regulations 1992 there shall be added—

- (a) at the end of the definition of “REDS” in force before 1st October 1999, “but, apart from in regulations 7 and 14 below, shall not include a person who is only a registered excise dealer and shipper by virtue of his being registered as a registered mobile operator for

the purposes of the Excise Goods (Sales on Board Ships and Aircraft) Regulations 1999”, and

- (b) at the end of the definition of “REDS” in force after 30th September 1999<sup>(a)</sup>, “and, apart from in regulations 7 and 14 below, a person who is only a registered excise dealer and shipper by virtue of his being registered as a registered mobile operator for the purposes of the Excise Goods (Sales on Board Ships and Aircraft) Regulations 1999”.

**Transitional provisions**

**28.** These regulations shall not apply in the case of any ship or aircraft that is, at the time these regulations come into force, making a voyage or flight that was scheduled to depart before they came into force.

New King’s Beam House  
22 Upper Ground  
LONDON  
SE1 9PJ  
10th June 1999

*Martin Brown*  
Commissioner of Customs and Excise

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<sup>(a)</sup> The definition that applies after 30th September 1999 is inserted by regulation 23 of the Warehousekeepers and Owners of Warehoused Goods Regulations 1999 (S.I. 1999/1278).

## EXPLANATORY NOTE

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

These Regulations come into force on 1st July 1999.

### **Purpose of the Regulations**

These Regulations provide for the approval and registration of—

- (a) mobile operators who (on board ships and aircraft making journeys between the United Kingdom and other member States) intend to sell excise goods to be taken away from the ship or aircraft (“merchandise”), and
- (b) their fiscal representatives.

These Regulations implement Article 7 of Council Directive 92/12/EEC (OJ No. L76, 23.3.1992. p.1).

The Regulations enable the Commissioners to identify those persons who intend to sell excise goods on board ships and aircraft in circumstances where UK excise duty is due and provide for the payment and (in appropriate cases) reimbursement of that duty.

### **Content of the Regulations**

Regulations 3 and 4 provide for the approval and registration of registered mobile operators and their fiscal representatives. Where a registered mobile operator does not have a fixed establishment in the UK he will need a fiscal representative.

Regulation 5 deals with the arrangements for issue and amendment of registration certificates and their content.

Regulation 6 controls the importation, exportation and sale of merchandise on board ships and aircraft making journeys between the UK and other member States.

Regulations 7 and 8 set out the duties, liabilities and privileges of registered mobile operators.

Regulations 9 to 12 set out when a registered mobile operator must have a fiscal representative, and the duties, liabilities and privileges of fiscal representatives.

Regulations 13 to 17 control the treatment of merchandise on board ships and aircraft making journeys between the UK and other member States.

Regulations 18 to 20 fix the excise duty points for both stores and merchandise and specify the persons liable to pay the duty at those excise duty points and the time when the duty must be paid.

Regulations 21 and 22 regulate accounting for duty and the arrangements for reimbursement.

Regulations 23 to 25 provide for simplified procedures to apply to certain voyages and flights. Where simplified procedures are available, registered mobile operators may use them providing they give notice of their intention.

Regulation 26 provides for forfeiture of excise goods where there is a breach of these Regulations or of any condition or restriction they impose.

Regulation 27 makes a consequential amendment to the Excise Goods (Holding, Movement, Warehousing and REDS) Regulations 1992.

Regulation 28 sets out the transitional arrangements that apply to merchandise when these Regulations come into force.

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