#### STATUTORY INSTRUMENTS

# 2000 No. 645

# **CUSTOMS AND EXCISE**

The Excise Goods (Export Shops) Regulations 2000

Made - - - - 8th March 2000
Laid before Parliament 9th March 2000
Coming into force 1st April 2000

# THE EXCISE GOODS (EXPORT SHOPS) REGULATIONS 2000

## PART I

## **PRELIMINARY**

- 1. Citation and commencement
- 2. Application
- 3. Interpretation

#### PART II

# **AUTHORIZED WAREHOUSEKEEPERS**

- 4. Conditions
- 5. Revocation

## PART III

# **EXPORT SHOPS**

- 6. Application of the 1988 Regulations
- 7. Storage of excise goods
- 8. Supplying passengers with excise goods
- 9. Removal
- 10. Privileges of an authorized warehousekeeper

## PART IV

## EXCISE DUTY POINTS, PAYMENT OF DUTY AND RETURNS

- 11. Excise duty points
- 12. Payment—approval of arrangements
- 13. Payments and returns

14.	Returns—supplementary provisions
	Signature

# SCHEDULE — SUPPLY OF PRE-ORDERED EXCISE GOODS

- 1. In this Schedule—"approved place" means a place approved by...
- 2. An order for the supply of excise goods must be...
- 3. The passenger must hold a qualifying ticket.
- 4. The passenger must place his order before he travels, and...
- 5. Subject to paragraph 7 below, the passenger must collect his...
- 6. Subject to paragraph 7 below, the passenger shall not be...
- 7. If the authorized warehousekeeper is satisfied that due to some...
- 8. In any case to which paragraph 7 above applies, the...

**Explanatory Note** 

Changes to legislation:
There are currently no known outstanding effects for the The Excise Goods (Export Shops)
Regulations 2000.