

## STATUTORY INSTRUMENTS

# 2002 No. 2692

## CUSTOMS AND EXCISE

### The Excise Goods, Beer and Tobacco Products (Amendment) Regulations 2002

<i>Made</i>	- - - -	<i>28th October 2002</i>
<i>Laid before Parliament</i>		<i>29th October 2002</i>
<i>Coming into force</i>	- -	<i>1st December 2002</i>

The Commissioners of Customs and Excise, in exercise of the powers conferred upon them by section 1 of the Finance (No. 2) Act 1992<sup>F1</sup>, and all other powers enabling them in that behalf, hereby make the following regulations:

**F1** 1992 c. 48.

#### Citation and commencement

1. These Regulations may be cited as the Excise Goods, Beer and Tobacco Products (Amendment) Regulations 2002 and come into force on 1 December 2002.

#### The Excise Goods (Holding, Movement, Warehousing and REDS) Regulations 1992

<sup>F2</sup>2. ....

**F2** Reg. 2 revoked (1.4.2010) by [The Excise Goods \(Holding, Movement and Duty Point\) Regulations 2010 \(S.I. 2010/593\)](#), regs. 2, 91, **Sch. 3** Table

#### The Beer Regulations 1993

<sup>F2</sup>3. ....

**F2** Reg. 2 revoked (1.4.2010) by [The Excise Goods \(Holding, Movement and Duty Point\) Regulations 2010 \(S.I. 2010/593\)](#), regs. 2, 91, **Sch. 3** Table

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**Status:** Point in time view as at 01/04/2010.

**Changes to legislation:** There are currently no known outstanding effects for the The Excise Goods, Beer and Tobacco Products (Amendment) Regulations 2002. (See end of Document for details)

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## The Tobacco Products Regulations 2001

4.—(1) Amend the Tobacco Products Regulations 2001 <sup>F3</sup> as follows.

<sup>F4</sup>(2) .....

<sup>F4</sup>(3) .....

(4) In regulation 23(1), after paragraph (a), insert—

“(aa) they were acquired by a person in another member State for his own use and transported by him to the United Kingdom.”

**F3** [S.I. 2001/1712.](#)

**F4** [Reg. 4\(2\)\(3\)](#) revoked (1.4.2010) by [The Excise Goods \(Holding, Movement and Duty Point\) Regulations 2010 \(S.I. 2010/593\)](#), regs. 2, 91, [Sch. 3](#) Table

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Commissioner of Customs and Excise

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## EXPLANATORY NOTE

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

These Regulations come into force on 1 December 2002. They implement the requirements of Council Directive [92/12/EEC](#) (OJ No L76, 23.3.1992, p.1) (to which there are no relevant amendments) in respect of the right of individuals to import excise goods which they have acquired duty-paid in another member State for their own use and which they have transported to the UK. They amend the Excise Goods (Holding, Movement, Warehousing and REDS) Regulations 1992 (S.I. 1992/3135), the Beer Regulations 1993 (S.I. 1993/1228), and the Tobacco Products Regulations 2001 (S.I. 2001/1712) to provide for an excise duty point (the time when a requirement to pay excise duty takes effect) where such goods are held or used in the UK for a commercial purpose; and make other ancillary amendments. A transposition note setting out how these Regulations implement the requirements of Council Directive [92/12/EEC](#) is available at [www.hmce.gov.uk](http://www.hmce.gov.uk).

**Status:**

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