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STATUTORY INSTRUMENTS

2012 No. 2786

EXCISE

**The Excise Goods (Holding, Movement and Duty Point)
(Amendment) Regulations 2012**

<i>Made</i>	- - - -	<i>6th November 2012</i>
<i>Laid before Parliament</i>		<i>8th November 2012</i>
<i>Coming into force</i>	- -	<i>1st December 2012</i>

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by section 93(1)(d), (2)(a), (e) and (fa) and (3) of the Customs and Excise Management Act 1979(a), section 41A(7) of the Alcoholic Liquor Duties Act 1979(b) and section 2(2) of the European Communities Act 1972(c) having been designated(d) for the purposes of that section in relation to excise matters of the EU(e) and payment of excise duty:

Citation and commencement

1. These Regulations may be cited as the Excise Goods (Holding, Movement and Duty Point) (Amendment) Regulations 2012 and come into force on 1st December 2012.

Amendment to the Excise Goods (Holding, Movement and Duty Point) Regulations 2010

2. Amend the Excise Goods (Holding, Movement and Duty Point) Regulations 2010(f) as follows.

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- (a) 1979 c. 2; section 1(1) defines "the Commissioners"; the definition of "the Commissioners" was substituted by the Commissioners for Revenue and Customs Act 2005 (c. 11), Schedule 4, paragraph 22(b); section 93(2)(a) was amended by the Finance Act 1981 (c. 35), Schedule 8, paragraph 2; section 93(1) was substituted, section 93(3) amended and section 93(2)(fa) inserted by the Finance (No. 2) Act 1992 (c. 48), Schedule 2, paragraph 2.
- (b) 1979 c. 4; section 41A was inserted by the Finance Act 1991 (c. 31), section 7(2) and subsection (7) has been amended by the Finance (No. 2) Act 1992 (c. 48), Schedule 1, paragraph 10 and Schedule 18, Part 1. Section 4(2) of the Alcoholic Liquor Duties Act 1979 provides for that Act to be construed as one Act with the Customs and Excise Management Act 1979 (c. 2), and section 4(3) applies the definitions in that latter Act. Section 1(1) of the Customs and Excise Management Act 1979 (amended by the Commissioners for Revenue and Customs Act 2005 (c.11)) defines "the Commissioners" as "the Commissioners for Her Majesty's Revenue and Customs".
- (c) 1972 c. 68; section 2(2) was amended by the Legislative and Regulatory Reform Act 2006 (c.51), section 27(1)(a) and the European Union (Amendment) Act 2008 (c. 7), the Schedule, Part 1.
- (d) S.I. 1980/865 (excise matters of the European Communities) and S.I. 1982/529 (payment of excise duty). These instruments designate the Commissioners of Customs and Excise. The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5 of the Commissioners for Revenue and Customs Act 2005 (c.11). Section 50(1) of that Act provides that a reference to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.
- (e) Section 3(6) of the European Union (Amendment) Act 2008 (c.7) provides that a reference in an instrument to all or any of the Communities shall, in the application of the instrument after the coming into force of the Act, be treated as being a reference to the EU.
- (f) S.I.2010/593, amended by S.I. 2011/2225.

3. For paragraph (2E) of regulation 62 (simplified procedure for certain movements of alcoholic liquors) substitute—

“(2E) In the case of any alcoholic liquors, premises in respect of which a person (other than the producer or manufacturer of the liquors) who is treated under sections 43A to 43D of the Value Added Tax Act 1994(a) as a member of the same group as the producer or manufacturer—

- (a) is registered or holds a licence under any of the provisions referred to in paragraphs (2A) to (2C); or
- (b) is the authorised warehousekeeper.”.

*Ruth Owen
Jim Harra*

6th November 2012

Two of the Commissioners for Her Majesty’s Revenue and Customs

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Excise Goods (Holding, Movement and Duty Point) Regulations 2010 (S.I. 2010/593) to correct a drafting error in paragraph (2E) of regulation 62 (simplified procedure for certain movements of alcoholic liquors) (as inserted by S.I. 2011/2225).

A Tax Information and Impact Note has not been prepared for this instrument as it contains no substantive changes to tax policy.

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(a) 1994 c.23: sections 43A, 43B and 43C were inserted by the Finance Act 1999 (c. 16), Schedule 2, paragraph 2. Sections 43AA and 43D were inserted by the Finance Act 2004 (c.12), section 20(1) and (2).

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