STATUTORY INSTRUMENTS

1988 No. 1810

CUSTOMS AND EXCISE

The Customs and Excise (Deferred Payment) (RAF Airfields and Offshore Installations) Regulations 1988

Made - - - -	*24th October 1988*
Laid before Parliament	*31st October 1988*
Coming into force -	*21st November 1988*

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 45(1) and 127A(2) of the Customs and Excise Management Act 1979(a) and of all other powers enabling them in that behalf, hereby make the following Regulations:

1. These Regulations may be cited as the Customs and Excise (Deferred Payment) (RAF Airfields and Offshore Installations) Regulations 1988 and shall come into force on 21st November 1988.

2. In these Regulations "the Act" shall mean the Customs and Excise Management Act 1979.

3. Subject to the following conditions, a passenger of an aircraft entering the United Kingdom from an offshore gas or oil installation or arriving at a Royal Air Force airfield shall be granted deferment of any customs or excise duties payable immediately, apart from these Regulations, on goods contained in his baggage or carried with him–

(a) directions made by the Commissioners under section 78 of the Act as to the form and manner of his declaration of the goods shall be complied with;

(b) he shall pay to the Commissioners any duty so deferred by the 15th day of the month following his arrival from the installation or at the airfield but, where an earlier time is specified in a notice of demand served on him by the Commissioners, he shall pay such duty by such earlier time; and

(c) the owner or operator of the gas or oil installation shall provide the Commissioners with such security as the Commissioners consider adequate for the purposes of these Regulations.

4. In order, solely, to enable the passenger to remove the goods without payment of duty, for the purposes of section 43(1) of the Act duty deferred in accordance with these Regulations shall be treated as paid at the time the goods are landed.

(a) 1979 c.2; section 127A was inserted by section 6 of the Finance Act 1983 (c.28).

5. These Regulations shall not apply to a person approved for duty deferment purposes under any Regulations made by the Commissioners under sections 45(1) or 127A(2) of the Act other than these Regulations.

New King's Beam House
22 Upper Ground
London SE1 9PJ
24th October 1988

Philip Nash
Commissioner of
Customs and Excise

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations which come into force on 21st November 1988 are made under section 45(1) and section 127A(2) of the Customs and Excise Management Act 1979.

The Regulations permit the deferment of any customs or excise duty or other charges payable, on dutiable goods imported in passengers' baggage, against adequate security provided by the owner or operators of the installation and subject to the performance of certain other conditions. They also prescribe the period in which payment of any charge is required to be made following arrival of the passenger in the UK.

These arrangements do not apply:

(1) to those owners or operators of gas or oil installations where no duty deferment guarantee is in force, or

(2) to persons already approved under duty deferment arrangements for customs and excise duty chargeable on goods entered for importation or on removal from warehouses, free zones etc.

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