STATUTORY INSTRUMENTS

# 1986 No. 910

# CUSTOMS AND EXCISE

## The Excise Duties (Deferred Payment) (Amendment) Regulations 1986

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| *Made - - -* | *29th May* 1986 |
| *Laid before Parliament* | *6th June* 1986 |
| *Coming into Operation* | *1st July* 1986 |

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 93 and 127 A 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 Excise Duties (Deferred Payment) (Amendment) Regulations 1986 and shall come into operation on 1st July 1986.

**2.** In regulation 3(*b*) of the Excise Duties (Deferred Payment) Regulations 1983(**b**), the words "after having been rendered sparkling or having been fortified in that warehouse" shall be omitted.

*P. Jefferson Smith,*
Commissioner of Customs and Excise.

29th May 1986.

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London, EC3R 7HE.

(**a**) 1979 c.2; section 93 was amended by the Finance Act 1981 (c. 35), Schedule 8, paragraph 2 and section 127 A was inserted by the Finance Act 1983 (c. 28), section 6.
(**b**) S.I.1983/947.

## EXPLANATORY NOTE

*(This Note is not part of the Regulations.)*

These Regulations alter Regulation 3(*b*) of the Excise Duties (Deferred Payment) Regulations 1983.

They remove the restriction, applied in the case of wine and made-wine produced in the United Kingdom, that deferment will be granted upon removal from an excise warehouse only if they are fortified or rendered sparkling there. This puts UK produced wine and made-wine on a par with imported wine and made-wine.

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