STATUTORY INSTRUMENTS

2009 No. 1023

EXCISE

The Excise Goods (Drawback) (Amendment) Regulations 2009

Made - - - -	*22nd April 2009*
Laid before Parliament	*22nd April 2009*
Coming into force - -	*1st June 2009*

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by section 2 of the Finance (No. 2) Act 1992(**a**):

1.—(1) These Regulations may be cited as the Excise Goods (Drawback) (Amendment) Regulations 2009 and come into force on 1st June 2009.

(2) The amendment made by regulation 4 only applies to drawback of excise duty which is cancelled on or after that date.

2. Amend the Excise Goods (Drawback) Regulations 1995(**b**) as follows.

3. In regulation 5 (eligible goods)-

(a) in paragraph (2) for "and (4)" substitute " to (6)";

(b) after paragraph (4) insert—

"(5) Alcoholic liquors are not eligible goods for the purposes of paragraph 2(b) if they become warehoused for export on or after 1st June 2009.

(6) In paragraph (5) "alcoholic liquors" means the alcoholic liquors that are chargeable with duty under the Alcoholic Liquor Duties Act 1979(**c**)".

4. For paragraph (2) of regulation 13 (cancellation of drawback) substitute—

"(2) Where drawback is cancelled in accordance with paragraph (1) above the person to whom that drawback was paid or credited is the person prescribed for the purposes of section 2 (3A) of the Finance (No. 2) Act 1992(**d**).".

Bernadette Kenny
Mike Eland

22nd April 2009 — Two of the Commissioners for Her Majesty's Revenue and Customs

(**a**) 1992 c.48; section 2 was amended by paragraph 6 of Schedule 2 to the Finance Act 1998 (c.36) (brought into force by S.I. 2008/2302 (C.102) and S.I. 2009/1022 (C.59)) and section 11(1) and (2) of the Finance Act 1999 (c.16). The powers in section 2 are exercisable by "the Commissioners". Section 2(5) defines "the Commissioners" as "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(2) 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.

(**b**) S.I. 1995/1046, to which there are amendments not relevant to these Regulations.

(**c**) 1979 c.4.

(**d**) Subsection (3A) was inserted by paragraph 6 of Schedule 2 to the Finance Act 1998 (c.36) which, for the purposes of making an assessment for drawback which has been cancelled under the Excise Goods (Drawback) Regulations 1995 (S.I.1995/1046), is commenced with effect from 1st June 2009 by S.I. 2009/1022 (C.59).

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 1st June 2009, amend the Excise Goods (Drawback) Regulations 1995 (S.I.1995/1046) ("the principal Regulations").

Regulation 5 of the principal Regulations provides that, for the purposes of making a claim for drawback of excise duty, goods are eligible goods if the excise duty charged on them has been paid (and has not been remitted, repaid or drawn back) and they have been exported, warehoused for export or destroyed. Regulation 3 of these Regulations amends regulation 5 of the principal Regulations to provide that alcoholic liquors (**a**) that become warehoused for export on or after 1st June 2009 are not eligible goods.

Regulation 4 amends regulation 13 of the principal Regulations to prescribe, for the purposes of section 2(3A) of the Finance (No.2) Act 1992 (c.48), the person who may be assessed under that section for an amount equal to sums paid or credited in respect of drawback of excise duty in cases where entitlement to such drawback is cancelled on or after 1st June 2009.

A full Impact Assessment of the effect that this instrument will have on the costs of business and the voluntary sector is annexed to the Explanatory Memorandum which is available alongside the instrument on the OPSI website.

(**a**) "Alcoholic liquors" means the alcoholic liquors charged with duty under the Alcoholic Liquor Duties Act 1979 (c.4); namely spirits, beer, wine, made-wine and cider.

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