
STATUTORY INSTRUMENTS

1988 No. 809

CUSTOMS AND EXCISE

The Excise Warehousing (Etc.) Regulations 1988

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|-------------------------------|---------|------------------------|
| <i>Made</i> | - - - - | <i>29th April 1988</i> |
| <i>Laid before Parliament</i> | | <i>9th May 1988</i> |
| <i>Coming into force</i> | | <i>1st June 1988</i> |

THE EXCISE WAREHOUSING (ETC.) REGULATIONS 1988

PART I

PRELIMINARY

1. Citation and commencement
2. Interpretation
3. Application
4. Designated file
5. Variation of provisions at request of occupier or proprietor
6. Limitation of penalties
7. Manner of Commissioners' directions etc.
8. Form of entries etc.
9. Revocation

PART II

PROCEDURES FOR EXCISE WAREHOUSES AND WAREHOUSED GOODS

10. Time of warehousing
- 10A. Goods to which section 46 of the Customs and Excise Management Act 1979 applies
11. Receipt of goods into warehouse
12. Securing, marking and taking stock of warehoused goods
13. Proprietor's examination of goods
14. Operations
15. Removal from warehouse—occupier's responsibilities
16. Removal from warehouse—entry
17. Removal from warehouse—general
18. Entry of goods not in warehouse
19. Samples

Changes to legislation: There are currently no known outstanding effects for the
The Excise Warehousing (Etc.) Regulations 1988. (See end of Document for details)

PART III

RETURNS AND RECORDS

20. Returns
21. Records to be kept
22. Preservation of records
23. Production of records
24. Information for the protection of the revenue
25. Further provision as to records

PART IV

DUTY CHARGEABLE ON WAREHOUSED GOODS

26. Duty chargeable on goods removed for home use
27. Duty chargeable on goods diverted to home use after removal without payment of duty
28. Duty chargeable on missing or deficient goods
29. Calculation of duty
30. Ascertainment of quantity by taking an account

PART V

ASCERTAINMENT OF DUTY BY REFERENCE TO LABELS ETC.

31. Ascertainment of duty by reference to labels etc.
Signature

SCHEDULE 1 — OPERATIONS WHICH MAY BE PERMITTED ON WAREHOUSED GOODS

1. Sorting, separating, packing or repacking and such other operations as...
2. The rectifying and compounding of spirits.
3. The rendering sparkling of wine and other fermented product.
4. The mixing of a fermented alcoholic product or a alcoholic...
5. The mixing of lime or lemon juice with spirits for...
6. Denaturing.
7. Reducing.
8. Marrying.
9. Blending.

SCHEDULE 2 — RECORDS TO BE KEPT BY THE OCCUPIER

Records of goods deposited in the excise warehouse, from where...

SCHEDULE 3 — RECORDS WHICH THE PROPRIETOR MAY BE REQUIRED TO KEEP

SCHEDULE 4 —

SCHEDULE 5 — Particulars which must be contained in a document

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Explanatory Note

Changes to legislation:

There are currently no known outstanding effects for the The Excise Warehousing (Etc.) Regulations 1988.