



CUSTOMS AND EXCISE MANAGEMENT ACT 1986

EXCISE DUTIES (DEFERRED PAYMENT) REGULATIONS 1993

*Laid before Tynwald 16th March, 1993*

*Coming into operation 1st January 1993*

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In exercise of the powers conferred on the Treasury by sections 94 and 134 of the Customs and Excise Management Act 1986(a); sections 12, 14, 52 and 58(3) of the Alcoholic Liquor Duties Act 1986(b); and of all other powers enabling it in that behalf, the following Regulations are hereby made:-

## PART I

### PRELIMINARY

#### Citation, commencement and revocation

1. (1) These Regulations may be cited as the Excise Duties (Deferred Payment) Regulations 1993 and shall be deemed to have come into operation on 1st January 1993.

(2) The Excise Duties (Deferred Payment) Regulations (Application) Order 1983(c), the Excise Duties (Deferred Payment) (Amendment) Regulations (Application) Order 1986(d) and the Excise Duties (Deferred Payment) (Amendment) Regulations (Application) Order 1989(e) are hereby revoked.

#### Interpretation

2. In these Regulations-

"approved person" means a person approved by the Treasury under regulation 4;

"business day" means a day which is a business day within the meaning of the Bills of Exchange Act 1883(f);

"imported by a registered excise dealer and shipper" includes any importation where goods are moved under the instructions of a registered excise dealer and shipper or are, in accordance with registered excise dealers and shippers regulations, deemed to be so moved;

"made-wine" includes composite goods containing made wine on which goods excise duty is chargeable;

"spirits" includes composite goods containing spirits on which goods excise duty is chargeable;

"payment day" has the meaning given by regulation 5;

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- (a) 1986 c.34.
  - (b) 1986 c.35
  - (c) G.C. 191/83
  - (d) G.C. 210/86
  - (e) G.C. 376/89
  - (f) 1883 V.p310.

"wine" includes composite goods containing wine on which goods excise duty is chargeable.

### Application

3. These Regulations shall apply to goods on which excise duty would, but for deferment granted by these Regulations, be payable on or after 1st January 1993; being goods of any of the following descriptions-

- (a) wine, made-wine, cider, spirits; and
- (b) beer imported by a registered excise dealer and shipper.

## PART II

### DEFERMENT OF EXCISE DUTY

#### Approved persons

4. (1) A person who wishes to be granted excise duty deferment under these Regulations shall apply to be approved for excise duty deferment purposes.

(2) When approving a person under this regulation the Treasury may specify the maximum amount of excise duty which may be deferred by that person at any time under that approval.

(3) When approving a person under this regulation the Treasury may limit the approval to deferment in respect of goods which are at specified places.

(4) A person may be approved separately under this regulation in respect of different places.

(5) The Treasury may, for reasonable cause, at any time vary or revoke any approval granted under this regulation.

#### Deferment

5. (1) Deferment shall be granted upon the giving of notice by an approved person that he wishes excise duty in respect of any goods to be deferred until a day, to be known as "payment day", provided that the notice is given in such form and manner and contains such particulars as the Treasury may require and provided that the provisions of these Regulations are complied with.

(2) Subject to regulation 6, on each payment day an approved person shall pay to the Treasury the total amount of excise duty of which he has been granted deferment until that payment day.

(3) Payment day shall be-

- (a) in the case of beer imported by a registered excise dealer and shipper, the 25th day of the month following the month in which the duty would, but for deferment granted by these Regulations, be payable;
- (b) in the case of any goods other than beer imported by a registered excise dealer and shipper, the 15th day of the month following the month in which the duty on those goods would, but for deferment granted by these Regulations, be payable;
- (c) in any other case, where the duty on those goods would, but for deferment granted by these Regulations, be payable on or after the 15th day of one month and not later than the 14th day of the next month, either-
  - (i) the 29th day of that next month; or
  - (ii) where that next month has only 28 days, the 28th day of that month;

provided that where the payment day would, if determined in accordance with the foregoing provisions of this paragraph, fall on a day upon which the Bank of England is closed, the payment day shall be, in the case mentioned in sub paragraph (b) the next business day following that day and, in any other case, the last business day preceding that day.

Set-offs

6. (1) Subject to paragraph (2) an approved person shall set-off all such sums as the Treasury may allow against excise duty required to be paid by him on payment day under regulation 5.

(2) An approved person shall not set-off those sums referred to in paragraph (1) unless on or before the said payment day he submits to the Treasury a claim for set-off in such form and manner and containing such particulars as it may require.

(3) Rebate shall not be set-off under paragraph (1) at a payment day earlier than that on which duty deferred under these Regulations, in respect of which the rebate exists, would have been due.

Adjustments

7. (1) If a notice has been given under regulation 5 or any other document has been submitted to the Treasury in respect of excise duty deferment and the Treasury is satisfied that the full amount of excise duty payable has not been shown then, save as the Treasury may otherwise allow, the balance of excise duty shall be paid forthwith.

(2) If a notice has been given under regulation 5 or any other document has been submitted to the Treasury in respect of excise duty deferment and the Treasury is satisfied that excise duty in excess of the amount payable has been shown other than by reason of a set-off under regulation 6, the Treasury shall repay or given credit for that excess, but the total amount shown shall nonetheless be paid on payment day.

### PART III

#### REQUIREMENTS TO BE OBSERVED

##### Security

8. A person who is approved for the purpose of applying for deferment of excise duty shall provide such security for that duty in such form and manner and in such amount as the Treasury may require.

##### Conditions

9. The Treasury may make any approval of a person or any grant of deferment of duty subject to any condition or requirement and conditions or requirements may be added to or varied at any time by the Treasury.

##### Change of circumstances

10. Any person who has applied to be approved or has been approved under regulation 4 shall notify the Treasury immediately of any change in circumstances which materially affects any application for approval or for deferment of duty or any security given by him under these Regulations.

### PART IV

#### RELATIONSHIP TO OTHER ENACTMENTS

##### Purposes for which excise duty is treated as paid

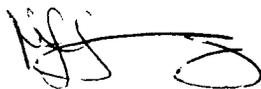
11. Without prejudice to regulation 5 for the purposes of the following enactments excise duty shall be deemed to have been paid at the time when deferment was granted-

- (a) sections 17(2)(b), 40(1), 46(1)(a), 68(1)(b), 97(1)(a), 133 and 169 of the Customs and Excise Management Act 1986;
- (b) sections 8(2)(a) and 9(1)(a) of the Customs and Excise Duties (General Reliefs) Act 1986;
- (c) sections 15, 20, 21(1), 21(4), 21(6), 37 and 38 of the Alcoholic Liquor Duties Act 1986.

Savings for requirements of other Regulations

12. Nothing in these Regulations shall be taken to remove any obligation placed upon any person to comply with the requirements or conditions imposed by or under any other Regulations relating to the goods in respect of which payment of duty is deferred under these Regulations, except in so far as those other Regulations relate to the date for payment of duty and deferment of that payment is granted under these Regulations.

Made this 24th day of February 1993



Minister for the Treasury

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EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations replace the following Regulations-

The Excise Duties (Deferred Payment) Regulations 1983;  
the Excise Duties (Deferred Payment) (Amendment) Regulations 1986; and  
the Excise Duties (Deferred Payment) (Amendment) Regulations 1989;  
as they were applied in the Island.

They also extend the accounting arrangements for the deferred payment of excise duty to registered excise dealers and shippers on the following categories of goods, (where the duty is payable by them)-

wine, made-wine, cider, spirits and beer.

There is no change to the duty deferment arrangements for these goods where the duty is payable by other categories of trader.