



STATUTORY INSTRUMENTS.

S.I. No. 368 of 2013



CONTROL OF EXCISABLE PRODUCTS (AMENDMENT)
REGULATIONS 2013

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The Revenue Commissioners, in exercise of the powers conferred on them by section 153 of the Finance Act 2001 (No. 7 of 2001), hereby make the following Regulations:

1. These Regulations may be cited as the Control of Excisable Products (Amendment) Regulations 2013.

2. These Regulations come into operation on 24 September 2013.

3. In these Regulations “The Control of Excisable Products Regulations” means the Control of Excisable Products Regulations 2010 (S.I. No. 146 of 2010).

4. The Control of Excisable Products Regulations are amended—

(a) in Regulation 4(1) by substituting the following for the definition of “marked gas oil”:

“ ‘marked gas oil’ has the meaning assigned to it by Regulation 4 of the Mineral Oil Tax Regulations;”,

(b) in Regulation 4(1) by substituting the following for the definition of “marked kerosene”:

“ ‘marked kerosene’ has the meaning assigned to it by Regulation 4 of the Mineral Oil Tax Regulations;”,

(c) in Regulation 4(1) by substituting the following for the definition of “Mineral Oil Tax Regulations”:

“ ‘Mineral Oil Tax Regulations’ means the Mineral Oil Tax Regulations 2012 (S.I. No. 231 of 2012);”,

(d) by substituting the following for Parts 10, 11, 12 and 13:

“PART 9A

CONSIGNMENT TO THE STATE UNDER A SUSPENSION
ARRANGEMENT

43A. This Part applies to consignments to the State under a suspension arrangement under section 109J of the Act of 2001.

*Notice of the making of this Statutory Instrument was published in
“Iris Oifigiúil” of 1st October, 2013.*

43B. (1) Where a consignment is to be delivered to a registered consignee other than a temporary registered consignee, that registered consignee shall, in order to comply with section 109J(3)(b) of the Act of 2001, before the consignment is dispatched either—

- (a) pay the excise duty payable on that consignment by means of an excise duty entry fully completed as required for that purpose, or
- (b) arrange with the Commissioners for payment of that excise duty by electronic means from a current account in a financial institution in the State.

(2) Where a consignment is to be delivered to a temporary registered consignee, that temporary registered consignee shall, in order to comply with section 109J(3)(b) of the Act of 2001, before the consignment is dispatched, pay the excise duty payable on that consignment by means of an excise duty entry fully completed as required for that purpose.

(3) Where a consignment has been delivered to a registered consignee, that registered consignee shall—

- (a) where excise duty has been paid on that consignment under paragraph (1)(a) or (2), verify the amount of that payment and immediately pay any shortfall,
- (b) where excise duty is payable in accordance with an arrangement under paragraph (1)(b), declare that consignment for payment by means of an excise duty entry fully completed as required for that purpose, and
- (c) where required to do so by a proper officer, ensure that the consignment is held intact for examination by a proper officer.

43C. (1) Where a consignment has been delivered to a tax warehouse, the authorised warehousekeeper who is the designated consignee for the consignment shall—

- (a) ensure that the details of the excisable products consigned are entered immediately in the stock account of the tax warehouse, and
- (b) where required to do so by a proper officer, ensure that the consignment is held intact for examination by a proper officer.

43D. For any payment, or declaration for payment, of excise duty on a consignment under this Part, or for any examination of such a consignment, a proper officer may require the designated consignee to

produce, in addition to the fully completed excise duty entry, any invoice, receipt or other commercial documentation relating to that consignment.

43E. (1) Except where Regulation 43F applies, the Commissioners may only allow a consignment to be delivered to a place of direct delivery where, for each such consignment and before it is dispatched—

(a) the designated consignee has submitted a declaration, referred to in these Regulations as an “advance notice”, by electronic means to a proper officer, and

(b) delivery to that place of direct delivery has been allowed by a proper officer.

(2) The advance notice shall be in such form as the Commissioners may require and shall show—

(a) the name, address and, where applicable, the Value-Added Tax registration number of the person in the State to whom the consignment is to be delivered,

(b) the address of the proposed place of direct delivery, and the expected date and time of arrival,

(c) the name, address and SEED registration number of the consignor,

(d) a full description of the excisable products to be consigned, including the CN Code references and the chargeable quantity expressed in the appropriate units of charge,

(e) such other information as the Commissioners may from time to time require.

(3) For every consignment under this Regulation, the address of the place of direct delivery must be entered as such on the electronic administrative document for the consignment.

43F. (1) Without prejudice to the generality of Regulation 43E and subject to this Regulation, the Commissioners may allow consignments of mineral oil by road to be delivered to places of direct delivery.

(2) For every consignment under this Regulation, the designated consignee shall, before that consignment is dispatched, submit a declaration to the Commissioners by electronic means showing such details of that consignment as the Commissioners may require.

(3) Deliveries under paragraph (1) shall be subject to such conditions as the Commissioners may require of the designated consignee, and those conditions may include—

- (a) the setting of a minimum period, before the consignment is dispatched, for the submission of the declaration under paragraph (2), and
- (b) the provision of, and access to, such information as the Commissioners may from time to time require, concerning the ordering, sale, consignment and delivery of the mineral oil.

(4) The conditions under paragraph (3) shall be set down in (as the case may be) the conditions of—

- (a) authorisation of the authorised warehousekeeper under section 109(2)(c),
- (b) registration of the registered consignee under section 109J(3), and
- (c) any licence granted, under section 101 of the Finance Act 1999, to the authorised warehousekeeper or registered consignee,

who is the designated consignee.

(5) A consignment under this Regulation shall at all times be accompanied by a paper copy of the electronic administrative document for that consignment, or a commercial document bearing the same information, and—

- (a) the name, address and, where applicable, the Value-Added Tax registration number of the person in the State to whom the consignment is to be delivered, and
- (b) the expected date and time of delivery,

shall also be entered on that paper copy or other document.

(6) For every consignment under this Regulation the address of the place of direct delivery must be entered as such on the electronic administrative document for the consignment.

43G. When a consignment under this Part, of marked gas oil or marked kerosene, has been delivered, the designated consignee shall provide a declaration to a proper officer that the gas oil or kerosene has been marked in accordance with Regulation 29 of the Mineral Oil Tax Regulations, and that the marked gas oil or marked kerosene, as the case may be, is intended for a purpose other than combustion in the engine of a motor vehicle.”,

(e) by inserting the following after Regulation 71:

“71A. Any consignor or designated consignee who provides a digital certificate of that consignor or designated consignee to any person, other than an officer or employee of that consignor or designated consignee, shall inform a proper officer accordingly without delay.”.

GIVEN under my Hand,
24 September 2013.

NIALL CODY,
Revenue Commissioner.

EXPLANATORY NOTE

(This note is not part of the Instrument and does not purport to be a legal interpretation)

The Control of Excisable Products Regulations 2010 prescribe requirements for the movement of excisable products between the State and other Member States, in accordance with Directive 2008/118/EC. Those Regulations complement the provisions of Chapter 2A and Part 2B of the Finance Act 2001 which implement the provisions of that Directive for such movements.

These Regulations amend the provisions of the Control of Excisable Products Regulations 2010 which cover consignments under duty suspension. Redundant regulations are deleted, and additional requirements are introduced for consignments to the State.

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