

**2007 No. 2092**

**EXCISE**

**The Excise Duties (Small Non-Commercial Consignments)  
Relief (Amendment) (Revocation) Regulations 2007**

*Made* - - - - - *20th July 2007*

*Laid before Parliament* *23rd July 2007*

*Coming into force* - - - *1st September 2007*

The Commissioners for Her Majesty's Revenue and Customs(a) are the department designated(b) for the purposes of section 2(2) of the European Communities Act 1972(c) in relation to excise matters of the European Communities.

The Commissioners make the following Regulations in exercise of powers conferred by section 2(2) of that Act:

1. These Regulations may be cited as the Excise Duties (Small Non-Commercial Consignments) Relief (Amendment) (Revocation) Regulations 2007 and shall come into force on 1st September 2007.

2. The following are revoked—

- (a) the Excise Duties (Small Non-Commercial Consignments) Relief (Amendment) Regulations 1987(d);
- (b) the Excise Duties (Small Non-Commercial Consignments) Relief (Amendment) Regulations 1989(e); and
- (c) the Excise Duties (Small Non-Commercial Consignments) Relief (Amendment) Regulations 1992(f).

*Mike Eland*  
*Dave Hartnett*

20th July 2007

Two of the Commissioners for Her Majesty's Revenue and Customs

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(a) 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 insofar as it is appropriate in consequence of section 5 a reference, however expressed, to the Commissioners of Customs and Excise is to be read as a reference to the Commissioners for Her Majesty's Revenue and Customs.

(b) S.I. 1980/865.

(c) 1972 c. 68.

(d) S.I. 1987/149.

(e) S.I. 1989/2253.

(f) S.I. 1992/1821.

## EXPLANATORY NOTE

*(This note is not part of the Order)*

The Excise Duties (Small Non-Commercial Consignments) Relief Regulations 1986(a) (“the 1986 Regulations”) provide relief from excise duty on unaccompanied importations of excise goods subject to quantitative limits. The 1986 Regulations have been revoked by the Finance Act 2007(b) on 19th July 2007.

This instrument revokes the three Regulations(c) which amended the 1986 Regulations.

A full regulatory impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

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- (a) S.I. 1986/938. The Regulations implemented Council Directive 74/651/EEC (OJ No L 354, 30.12.1974 p6) and Council Directive 78/1035/EEC (OJ No L 366 28.12.1978 p34).  
(b) 2007 c. 11.  
(c) S.I. 1987/149, S.I. 1989/2253 and S.I. 1992/1821.

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