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STATUTORY INSTRUMENTS

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**2019 No. 13**

**EXITING THE EUROPEAN UNION  
EXCISE**

**The Excise Goods (Holding, Movement and Duty  
Point) (Amendment etc.) (EU Exit) Regulations 2019**

*Made - - - - 14th January 2019*  
*Laid before the House of*  
*Commons - - 15th January 2019*  
*Coming into force in accordance with regulation 1*

**THE EXCISE GOODS (HOLDING, MOVEMENT AND DUTY  
POINT) (AMENDMENT ETC.) (EU EXIT) REGULATIONS 2019**

PART 1

Preliminary

1. Citation, commencement and interpretation
2. In these Regulations the “Principal Regulations” means the Excise Goods...

PART 2

Amendments to the Excise Goods (Holding, Movement and Duty Point) Regulations 2010

3. General provisions
4. Omit “UK” from before “registered consignor” or “registered consignors” in...
- 4A Insert “UK” before “computerised system” in these places—
5. For “Article 79 of Council Regulation 2913/92/EEC” substitute “ Part...
6. Amendments to Part 1
7. (1) Regulation 3 (interpretation) is amended as follows.
8. Omit regulation 4.
- 8A In regulation 5 (goods released for consumption in the United...
9. Amendments to Part 2
10. (1) Regulation 7 is amended as follows.
- 10A After regulation 7 insert— (1) An excise duty point does not arise by virtue...
11. In regulation 8(1) omit “, the UK registered consignee”.

**Changes to legislation:** There are currently no known outstanding effects for the The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019. (See end of Document for details)

12. (1) Regulation 9 is amended as follows—
13. In regulation 12(1) omit the words “that have not” to...
14. Omit regulations 13 to 17.
15. (1) Regulation 19 is amended as follows.
16. (1) Regulation 21 is amended as follows.
17. Revocation of Part 3
18. Amendments to Part 5
19. In regulation 37— (a) make the existing text paragraph (1);...
20. In regulation 39(1)(b) omit “Part 6, Part 7,”.
21. Revocation of Parts 6 and 7
22. Amendments to Part 8
- 22A After regulation 56 insert— Northern Ireland – special provisions (1) Parts 8 and 9 do not apply to the...
23. (1) Regulation 57 is amended as follows.
24. (1) Regulation 58 is amended as follows.
25. In regulation 59(1) for “EU requirements” substitute “ requirements for...”
26. After regulation 59 insert— Report of export from the territory...
27. (1) Regulation 60 is amended as follows.
28. For regulation 60A(3) substitute— (3) The consignor must ensure that...
29. (1) Regulation 61 is amended as follows.
30. Amendment to Part 9
31. Revocation of Parts 10 to 12
32. Amendments to Part 13
33. (1) Regulation 80 is amended as follows.
34. (1) Regulation 81 is amended as follows.
35. Omit regulation 82.
36. Revocation of Part 14
37. Amendments to Part 15
38. In regulation 87 for “EU requirements” substitute “ EMCS requirements...”
39. Amendments to Part 16
40. In Schedule 1 omit the following from the list of...

### PART 3

#### Consequential amendments

41. The Tobacco Products Regulations 2001
42. (1) The amendments to the Tobacco Products Regulations 2001 have...

### PART 4

#### Transitional and saving provisions

### CHAPTER 1

Excise goods imported into the United Kingdom from outside the territory of the EU

43. Saving and transitional provisions

### CHAPTER 2

#### United Kingdom-EU movements

44. Interpretation
45. General transitional provisions

46. Excise duty points and payment of the duty
  47. UK registered consignees
  48. Holding and movement of excise goods under duty suspension arrangements
  49. Exports of excise goods under duty suspension arrangements
  50. Imports of excise goods under duty suspension arrangements
  51. Exports of excise goods after release for consumption
  52. Imports of excise goods after release for consumption
  53. Distance sales of excise goods from another member state
  54. Irregularities in the course of a movement of excise goods under a duty suspension arrangement
  55. Irregularities in the course of a movement of excise goods already released for consumption
  56. Obligations, conditions and restrictions
  57. Forfeiture and civil penalties
- Signature  
Explanatory Note

**Changes to legislation:**

There are currently no known outstanding effects for the The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019.