

## STATUTORY INSTRUMENTS

# 2019 No. 13

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

### PART 3

#### Consequential amendments

#### The Tobacco Products Regulations 2001

- 41.**—(1) The Tobacco Products Regulations 2001 <sup>M1</sup> are amended as follows.
- (2) In regulation 3 omit the definition of “UK registered consignee”.
- (3) In regulation 17 omit paragraphs (2)(b), (4) and (6).

#### Commencement Information

- I1** Reg. 41 in force at 31.12.2020 by [S.I. 2020/1640](#), reg. 2, [Sch.](#)

#### Marginal Citations

- M1** [S.I. 2001/1712](#), amended by [S.I. 2010/593](#); there are other amending instruments but none is relevant.

**42.**—(1) The amendments to the Tobacco Products Regulations 2001 have no effect in relation to UK registered consignees to whom excise goods are dispatched, where those goods are in the course of a movement on [<sup>F1</sup>IP completion day], until excise duty due in respect of those goods has been accounted for and paid.

(2) In this regulation goods are “in the course of a movement on [<sup>F2</sup>IP completion day]” if they are being imported into the United Kingdom from a member state and they fall within Chapter 7 of Part 15 of the Customs (Import Duty) (EU Exit) Regulations 2018 <sup>M2</sup>.

#### Textual Amendments

- F1** Words in reg. 42(1) substituted (31.12.2020) by [The Excise Duties \(Transitional and Miscellaneous Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1494\)](#), regs. 1, **2(2)**
- F2** Words in reg. 42(2) substituted (31.12.2020) by [The Excise Duties \(Transitional and Miscellaneous Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1494\)](#), regs. 1, **2(2)**

#### Commencement Information

- I2** Reg. 42 in force at 31.12.2020 by [S.I. 2020/1640](#), reg. 2, [Sch.](#)

#### Marginal Citations

- M2** [S.I. 2018/1248](#).

**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, PART 3.