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STATUTORY INSTRUMENTS

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**2019 No. 14**

**EXITING THE EUROPEAN UNION  
EXCISE**

**The Excise Duties (Miscellaneous  
Amendments) (EU Exit) Regulations 2019**

*Made* - - - - *at 9.15 a.m. on 14th*  
*Laid before the House of* *January 2019*  
*Commons* - - - - *at 9.30 a.m. on 15th*  
*January 2019*

*Coming into force in accordance with regulation 1*

The Commissioners for Her Majesty’s Revenue and Customs<sup>(1)</sup> make the following Regulations in exercise of the powers conferred by—

- (a) section 93(1)(b), (c), (d), (2)(a) and (3) of the Customs and Excise Management Act 1979<sup>(2)</sup>;
- (b) section 13(1), (3)(a) and (c) of the Customs and Excise Duties (General Reliefs) Act 1979<sup>(3)</sup>;
- (c) section 2(1)(a), (2)(a) and (c) of the Finance (No. 2) Act 1992<sup>(4)</sup>; and
- (d) section 45(1), (2)(d), 48(11)(a), (b), (c) and (d) and 52(2) of the Taxation (Cross-border Trade) Act 2018<sup>(5)</sup>.

The Commissioners for Her Majesty’s Revenue and Customs consider it appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the European Union, that the following Regulations come into force on such day as the Treasury may by regulations under section 52(2) of the Taxation (Cross-border Trade) Act 2018 appoint.

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(1) Section 1(1) of the Customs and Excise Management Act 1979 (c. 2), as amended by paragraph 22(b) of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 (c. 11), provides that “the Commissioners” means the Commissioners for Her Majesty’s Revenue and Customs. Section 18(2) of the Customs and Excise Duties (General Reliefs) Act 1979 (c. 3) has the effect that, where section 13 refers to “the Commissioners”, those words bear the same meaning as in the Customs and Excise Management Act 1979. Section 2(5) of the Finance (No. 2) Act 1992 (c. 48) defines “the Commissioners” as the Commissioners of Customs and Excise. 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. Section 50(1) of that Act provides that, in so far as is appropriate in consequence of section 5, a reference in an enactment to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty’s Revenue and Customs. Section 49 of the Taxation (Cross-border Trade) Act 2018 (c. 22) defines “HMRC Commissioners” as the Commissioners for Her Majesty’s Revenue and Customs for the purposes of sections 45 and 48.

(2) 1979 c. 2. Section 93(1) was substituted by paragraph 2(1) of Schedule 2 to, the Finance (No. 2) Act 1992. Section 93(2)(a) was relevantly amended by paragraph 2(a) of Schedule 8, Part 1, to the Finance Act 1981 (c. 35).

(3) 1979 c. 3. Section 13(3) was relevantly amended by paragraph 8(1) of Schedule 1 to the Finance (No. 2) Act 1992.

(4) 1992 c. 48. Section 2 was relevantly amended by section 11 of the Finance Act 1999 (c. 16).

(5) 2018 c. 22.

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**Status:** *This is the original version (as it was originally made).*

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