

STATUTORY INSTRUMENTS

2019 No. 15

The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2019

PART 3

Transitional and saving provisions

Interpretation

[^{F1}19. In this Part, goods are in the course of a movement on IP completion day where those goods have been dispatched before IP completion day.]

F1 Reg. 19 substituted (31.12.2020) by [The Excise Duties \(Transitional and Miscellaneous Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1494\)](#), regs. 1, **4(3)**

Commencement Information

I1 Reg. 19 not in force at made date, see reg. 1
I2 Reg. 19 in force at 31.12.2020 by [S.I. 2020/1640](#), reg. 2, **Sch.**

The Excise Warehousing (Etc.) Regulations 1988

20.—(1) The amendments made by regulation 2 do not apply to excise goods that are in the course of a movement on [^{F2}IP completion day].

(2) In this regulation, “excise goods” means goods subject to any excise duty, as that term is defined by section 49 of the Taxation (Cross-border Trade) Act 2018.

F2 Words in reg. 20(1) substituted (31.12.2020) by [The Excise Duties \(Transitional and Miscellaneous Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1494\)](#), regs. 1, **4(4)(a)**

Commencement Information

I3 Reg. 20 not in force at made date, see reg. 1
I4 Reg. 20 in force at 31.12.2020 by [S.I. 2020/1640](#), reg. 2, **Sch.**

The Warehousekeepers and Owners of Warehoused Goods Regulations 1999

21.—(1) Regulation 11(2)(aa) of the Principal Regulations continues to apply to goods that are in the course of a movement on [^{F3}IP completion day].

(2) In this regulation, “the Principal Regulations” means the Warehousekeepers and Owners of Warehoused Goods Regulations 1999 as they have effect prior to the amendment made by regulation 5 of these Regulations.

- F3** Words in reg. 21(1) substituted (31.12.2020) by [The Excise Duties \(Transitional and Miscellaneous Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1494\)](#), regs. 1, **4(4)(b)**

Commencement Information

- I5** Reg. 21 not in force at made date, see reg. 1
I6 Reg. 21 in force at 31.12.2020 by [S.I. 2020/1640](#), reg. 2, **Sch.**

The Denatured Alcohol Regulations 2005

22.—(1) The amendments made by regulation 7 have no effect in relation to—

- (a) denatured alcohol made before [^{F4}IP completion day];
- (b) denatured alcohol that has been incorporated before [^{F5}IP completion day] into a product that is not for human consumption; or
- (c) denatured alcohol (whether made or incorporated) that is in the course of a movement on [^{F6}IP completion day].

(2) In paragraph (1), references to denatured alcohol or to a product that is not for human consumption are to be construed according to the Denatured Alcohol Regulations 2005 as they have effect prior to the amendments made by regulation 7 of these Regulations.

- F4** Words in reg. 22(1)(a) substituted (31.12.2020) by [The Excise Duties \(Transitional and Miscellaneous Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1494\)](#), regs. 1, **4(4)(c)**
F5 Words in reg. 22(1)(b) substituted (31.12.2020) by [The Excise Duties \(Transitional and Miscellaneous Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1494\)](#), regs. 1, **4(4)(c)**
F6 Words in reg. 22(1)(c) substituted (31.12.2020) by [The Excise Duties \(Transitional and Miscellaneous Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1494\)](#), regs. 1, **4(4)(c)**

Commencement Information

- I7** Reg. 22 not in force at made date, see reg. 1
I8 Reg. 22 in force at 31.12.2020 by [S.I. 2020/1640](#), reg. 2, **Sch.**

The Duty Stamps Regulations 2006

23.—(1) The amendments made by regulations 8 to 18 have no effect in relation to retail containers of alcoholic liquor—

- (a) to which duty stamps are affixed before [^{F7}IP completion day]; or
- (b) that are in the course of a movement on [^{F8}IP completion day].

(2) In paragraph (1)—

- (a) “duty stamps” has the meaning given by paragraph 1(5) of Schedule 2A to the Alcoholic Liquor Duties Act 1979;
- (b) “retail containers of alcoholic liquor” is to be construed in accordance with the definition of “alcoholic liquor” in regulation 2(1) of the Duty Stamps Regulations 2006 and paragraph 1(2) of Schedule 2A to the Alcoholic Liquor Duties Act 1979.

- F7** Words in reg. 23(1)(a) substituted (31.12.2020) by [The Excise Duties \(Transitional and Miscellaneous Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1494\)](#), regs. 1, **4(4)(d)**
F8 Words in reg. 23(1)(b) substituted (31.12.2020) by [The Excise Duties \(Transitional and Miscellaneous Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1494\)](#), regs. 1, **4(4)(d)**

Commencement Information

I9 Reg. 23 not in force at made date, see reg. 1

I10 Reg. 23 in force at 31.12.2020 by [S.I. 2020/1640](#), reg. 2, [Sch.](#)

Changes to legislation:

There are currently no known outstanding effects for the The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2019, PART 3.