

2020 No. 1494

EXITING THE EUROPEAN UNION

EXCISE

**The Excise Duties (Transitional and Miscellaneous
Amendments) (EU Exit) Regulations 2020**

<i>Made</i> - - - -	<i>9th December 2020</i>
<i>Laid before the House of Commons</i>	<i>10th December 2020</i>
<i>Coming into force</i> - -	<i>31st December 2020</i>

The Commissioners for Her Majesty’s Revenue and Customs, in exercise of the powers conferred by sections 45(1) and (2) and 48(11)(d) of the Taxation (Cross-border Trade) Act 2018(a), make regulations 1 to 5 of the following Regulations.

The Treasury consider it appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the European Union to make regulation 6 of the following Regulations in exercise of the power conferred by section 51(1)(c)(b) of the Taxation (Cross-border Trade) Act 2018.

Citation and commencement

1. These Regulations may be cited as the Excise Duties (Transitional and Miscellaneous Amendments) (EU Exit) Regulations 2020 and come into force on 31st December 2020.

Amendments to the Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019

2.—(1) The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019(c) are amended as follows.

(2) In regulation 42 (amendments to the Tobacco Products Regulations 2001), in paragraphs (1) and (2), for “exit day” substitute “IP completion day”.

(3) For regulations 44 (interpretation) to 57 (forfeiture and civil penalties) substitute—

(a) 2018 c. 22 (“the Act”). Section 49 of the Act defines “HMRC Commissioners” as the Commissioners for Her Majesty’s Revenue and Customs for the purposes of sections 45 and 48.

(b) The power under section 51(1)(c) of the Act is conferred on the “appropriate Minister” to make provision relating to “any exercise duty” in consequence of, or otherwise in connection with the withdrawal of the United Kingdom from the EU. Under section 51(4)(b), “the appropriate Minister” means the Treasury. For the purposes of sections 51 and 52, “excise duty” has the meaning given by section 53.

(c) S.I. 2019/13; amended by S.I. 2019/474 and 2019/1216. To be brought into force by way of regulations under section 52(2) of the Act.

“44.—(1) The Principal Regulations as they have effect immediately before the commencement of these Regulations shall continue to have effect in relation to excise goods in the course of a movement on IP completion day between the United Kingdom (other than Northern Ireland) and the EU or vice versa. This paragraph is subject to paragraph (2).

(2) Regulations 42(3) to (6), 45 and 51 of the Principal Regulations shall cease to have effect on IP completion day.

(3) For the purposes of paragraph (1) a movement of excise goods shall be deemed to have commenced where those goods have been dispatched before IP completion day. This paragraph is subject to paragraph (4).

(4) Where excise goods have been released for consumption before IP completion day and are transported by a private individual (P) to the United Kingdom for P’s own use, the goods shall be deemed to have commenced their movement before IP completion day where the aircraft, train or vessel on which P transported the goods to the United Kingdom was scheduled to depart before IP completion day.”.

Amendments to the Excise Duties (Miscellaneous Amendments) (EU Exit) Regulations 2019

3.—(1) The Excise Duties (Miscellaneous Amendments) (EU Exit) Regulations 2019(a) are amended as follows.

(2) In regulation 5(1) (continuing application of the Excise Goods (Drawback) Regulations 1995(b)), for “exit day” substitute “IP completion day”.

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

4.—(1) The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2019(c) are amended as follows.

(2) In regulation 3(2) (amendment to the Spirits Regulations 1991(d)), in the substituted paragraph (c), for “exit day” substitute “IP completion day”.

(3) For regulation 19 (interpretation) substitute—

“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.”.

(4) For “exit day” substitute “IP completion day” in the following places—

- (a) regulation 20(1) (amendment to the Excise Warehousing (Etc.) Regulations 1988(e));
- (b) regulation 21(1) (amendment to the Warehousekeepers and Owners of Warehoused Goods Regulations 1999(f));
- (c) regulation 22(1)(a), (b) and (c) (amendment to the Denatured Alcohol Regulations 2005(g));
- (d) regulation 23(1)(a) and (b) (amendment to the Duty Stamps Regulations 2006(h)).

(a) S.I. 2019/14. To be brought into force by way of regulations under section 52(2) of the Act.

(b) S.I. 1995/1046; amended by S.I. 2009/1023 and 2010/593.

(c) S.I. 2019/15; amended by S.I. 2019/1216. To be brought into force by way of regulations under section 52(2) of the Act.

(d) S.I. 1991/2564.

(e) S.I. 1988/809.

(f) S.I. 1999/1278.

(g) S.I. 2005/1524.

(h) S.I. 2006/202.

Amendments to the Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 3) Regulations 2019

5.—(1) The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 3) Regulations 2019(a) are amended as follows.

(2) Omit regulation 3 (transitional and saving provision).

(3) In regulation 5 (transitional provisions relating to the Channel Tunnel (Alcoholic Liquor and Tobacco Products) Order 2010(b)—

(a) in paragraph (1), for “exit day” substitute “IP completion day”; and

(b) for paragraph (2) substitute—

“(2) For the purposes of paragraph (1), goods are in the course of a movement on IP completion day where those goods have been dispatched before that day.”.

(4) In regulation 9 (transitional and saving provision), for “regulations 6 and 7” substitute “regulation 6”.

(5) In regulation 16 (transitional provision)—

(a) in paragraph (1), for “exit day” substitute “IP completion day”; and

(b) for paragraph (2) substitute—

“(2) For the purposes of paragraph (1), goods are in the course of a movement on IP completion day where those goods have been dispatched before that day.”.

Amendments to the Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 4) Regulations 2019

6.—(1) The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 4) Regulations 2019(c) are amended as follows.

(2) Omit regulation 2(d) (suspension of the effect of the Tobacco Products (Traceability and Security Features) Regulations 2019(e)).

(3) In regulation 7(3)(f) (modification of the Tobacco Products Regulations 2001(g)), for “exit day” substitute “IP completion day”.

Justin Holliday
Angela MacDonald

9th December 2020 Two of the Commissioners for Her Majesty’s Revenue and Customs

James Morris
Rebecca Harris

9th December 2020 Two of the Lords Commissioners of Her Majesty’s Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make amendments to various transitional provisions contained in secondary legislation which were necessitated by the United Kingdom’s exit from the European Union. These further changes are required to take account of the United Kingdom’s obligations under the withdrawal agreement. A number of minor consequential amendments are also made, in particular references to “exit day” are updated with references to “IP completion day”.

(a) S.I. 2019/474. To be brought into force by way of regulations under section 52(2) of the Act.

(b) S.I. 2010/594.

(c) S.I. 2019/1216.

(d) Regulation 2 was to have been brought into force by way of regulations under section 52(2) of the Act.

(e) S.I. 2019/594.

(f) Regulation 7 is to be brought into force by way of regulations under section 52(2) of the Act.

(g) S.I. 2001/1712; amended by S.I. 1712.

A Tax Information and Impact Note covering this instrument will be published on the website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>.

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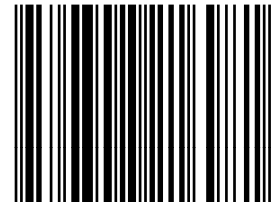
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