
STATUTORY INSTRUMENTS

2020 No. 1494

The Excise Duties (Transitional and Miscellaneous Amendments) (EU Exit) Regulations 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⁽¹⁾ 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—

“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.”

(1) [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.