

2020 No. 1640 (C. 47)

EXITING THE EUROPEAN UNION

EXCISE

The Excise Duties (Appointed Day) (EU Exit) Regulations 2020

Made - - - - *23rd December 2020*

The Treasury make these Regulations in exercise of the powers conferred by section 52 of the Taxation (Cross-border Trade) Act 2018(a) and the regulations specified in column 2 of the Schedule to this instrument.

Citation

1. These Regulations may be cited as the Excise Duties (Appointed Day) (EU Exit) Regulations 2020.

Appointed day

2. IP completion day is appointed as the day on which the provisions specified in the first column of the Schedule come into force.

Michael Tomlinson
David Duguid

23rd December 2020

Two of the Lords Commissioners of Her Majesty's Treasury

SCHEDULE

Regulation 2

Column 1: relevant subordinate legislation

Column 2: specified regulation

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

Regulation 1

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

Regulation 1

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

Regulation 1

(a) 2018 c. 22.

(b) S.I. 2019/13; amended by S.I. 2019/474, S.I. 2019/1216 and S.I. 2020/1494.

(c) S.I. 2019/14; amended by S.I. 2020/1494 and S.I. 2019/474.

(d) S.I. 2019/15; amended by S.I. 2020/1494.

The Excise Duties (Miscellaneous Amendments) Regulation 1
(EU Exit) (No. 3) Regulations 2019(a)

Regulations 3, 4 and 7 of the Excise Duties Regulation 1(3)
(Miscellaneous Amendments) (EU Exit) (No. 4)
Regulations 2019(b)

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations bring into force on IP completion day various instruments relating to excise duties in consequence of the United Kingdom exiting the EU.

An impact assessment has not been prepared for this instrument as it gives effect to previously announced policy and are appointed day regulations.

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(a) S.I. 2019/474; amended by S.I. 2010/1215; S.I. 2020/1494 and S.I. 2019/1216.

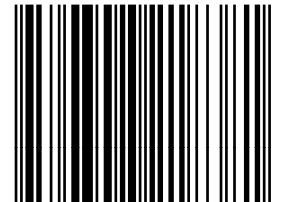
(b) S.I. 2019/1216; amended by S.I. 2020/1494.

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