
STATUTORY INSTRUMENTS

2021 No. 1444

The Taxation (Cross-border Trade) (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2021

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

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

(2) Omit—

- (a) regulation 12 (contravention of conditions or requirements-duty point and persons liable to pay);
- (b) regulation 14 (movements of excise goods from a transitional arrival location under duty suspension arrangements);
- (c) regulation 15 (relevant regulations);
- (d) regulation 16 (transitional provision).

⁽¹⁾ [S.I. 2019/474](#). Relevant amending instruments are [S.I. 2019/1215](#) and [S.I. 2020/1494](#). Regulations 12, 14, 15 and 16 provide for modifications of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010 ([S.I. 2010/593](#)).