
STATUTORY INSTRUMENTS

2020 No. 1412

The Travellers' Allowances and Miscellaneous Provisions (EU Exit) Regulations 2020

PART 3

Consequential provisions and miscellaneous amendments

CHAPTER 1

Consequential provisions

References to section 13 of the Customs and Excise (General Reliefs) Act 1979

9. Any reference in any provision made by or under any enactment to orders made under section 13(1) of the Customs and Excise Duties (General Reliefs) Act 1979⁽¹⁾ is to be read as including a reference to any regulations made under section 51 of the Taxation (Cross-border Trade) Act 2018 that grant relief from VAT or excise duty to persons entering the United Kingdom.

References to a person entering the United Kingdom

10.—(1) Where provision is made by or under any enactment to the effect that, on entering the United Kingdom, a person—

- (a) is not required to pay any value added tax chargeable in respect of specified goods imported into the United Kingdom, or
- (b) is otherwise relieved of the payment of value added tax on specified goods,

the reference to the United Kingdom is to be interpreted as including a control zone.

(2) In this regulation 'control zone' has the same meaning as in article 2(4) of the Channel Tunnel (Customs and Excise) Order 1990⁽²⁾.

CHAPTER 2

Miscellaneous amendments

Amendment of the Value Added Tax Regulations 1995

11.—(1) Part 16 (importations, exportations and removals) of the Value Added Tax Regulations 1995⁽³⁾ is amended as follows.

- (2) In regulation 117 omit paragraphs (4) and (7A) to (7D).

(1) Section 13(1) was amended by the Taxation (Cross-border Trade) Act 2018 (c. 22), section 29 and paragraphs 118 and 131(1) and (2)(a) to (c) of Schedule 7.

(2) S.I. 1990/2167; amended by S.I. 1993/1813, 1994/1405 and 2011/1043. Further amendments are made by S.I. 2018/1247 but these have not been brought into force.

(3) S.I. 1995/2518; amended by S.I. 1995/3147, 1996/210, 1999/438, 2003/1485, 2006/3292, 2013/2241 and 2019/513. The amendments made by S.I. 2019/513 are not yet in force. There are other amending instruments, but none is relevant.

- (3) In regulation 129(1)—
- (a) omit the “and” at the end of sub-paragraph (a)(iii);
 - (b) at the end of sub-paragraph (b) insert “and”;
 - (c) after sub-paragraph (b) insert—
 - “(c) the goods are not personal gifts on export as defined in regulation 2 of the Customs (Export) (EU Exit) Regulations 2019(4),”.
- (4) Omit the heading immediately before regulation 131.
- (5) Omit regulation 131.

Amendment of the Tobacco Products Regulations 2001

- 12.**—(1) The Tobacco Products Regulations 2001(5) are amended as follows.
- (2) In regulation 23 (exceptions to the requirement to carry a fiscal mark)—
- (a) omit paragraph (1)(aa);
 - (b) in paragraph (1A)(b) after “1979” insert “or under section 3 of the Taxation (Cross-border Trade) Act 2018”.
- (3) After regulation 25(2) (offences-supplementary provisions) insert—
- “(2A) A person afforded relief from duty under section 3 of the Taxation (Cross-border Trade) Act 2018 is not guilty of an offence contrary to section 8G(4) of the Act unless his conduct occasioned the excise duty point prescribed by regulation 12(4) above.”

Amendment of the Duty Stamps Regulations 2006

- 13.**—(1) The Duty Stamps Regulations 2006(6) are amended as follows.
- (2) In regulation 32 (diplomats and other persons enjoying immunities and privileges, and travellers from outside the United Kingdom)—
- (a) omit paragraph (1);
 - (b) in paragraph (3) for “an external territory or third country” substitute “a place outside the United Kingdom”;
 - (c) in paragraph (5)(b) after “1979,” insert “or by or under section 3 of the Taxation (Cross-border Trade) Act 2018”.
- (3) In regulation 35(2) (offence of possession, sale etc. of unstamped containers)—
- (a) omit sub-paragraph (c);
 - (b) in sub-paragraph (e) for “an external territory or a third country” substitute “a place outside the United Kingdom”.

(4) [S.I. 2019/108](#); the definition of personal gifts on export is inserted by [S.I. 2019/1346](#). There are other amending instruments, but none is relevant.

(5) [S.I. 2001/1712](#); regulation 23 is amended by [S.I. 2002/2692](#) and [2006/1787](#). There is another amending instrument, but it is not relevant.

(6) [S.I. 2006/202](#); to which there are amendments not relevant to these Regulations.

CHAPTER 3

Sales on board ships, aircraft and trains

Revocation of the Excise Goods (Sales on Board Ships and Aircraft) Regulations 1999

14. The Excise Goods (Sales on Board Ships and Aircraft) Regulations 1999(7) are revoked.

Consequential amendments and revocation

15. Omit regulation 7(2)(d) (interpretation of other regulations relating to excise goods) of the Excise Duty Points (Etc.) (New Member States) Regulations 2004(8).

16. Omit regulation 16(2) (other regulations) of the Hydrocarbon Oil (Registered Remote Markers) Regulations 2005(9).

17.—(1) The Duty Stamps Regulations 2006 are amended as follows.

(2) In regulation 2(1) (interpretation) omit the definitions of “merchandise” and “registered mobile operator”.

(3) In regulation 3(6) (when a retail container must be stamped or must not be stamped) omit “to a retail container of alcoholic liquor that is merchandise or”.

(4) Omit regulation 29 (registered mobile operators).

(5) In regulation 34 (drawback of excise duty) omit “unless the eligible claimant is a registered mobile operator”.

(6) In regulation 35(2) (offence of possession, sale etc of unstamped containers) omit subparagraph (a).

18. The Excise Goods (Sales on Board Ships and Aircraft) (Amendment) Regulations 2010(10) are revoked.

19. Omit regulations 17 to 20 (amendments to the Excise Goods (Sales on Board Ships and Aircraft) Regulations 1999) of the Excise Goods (Aircraft and Ship’s Stores) Regulations 2015(11).

CHAPTER 4

Export shops and stores

Amendment of the Excise Goods (Export Shops) Regulations 2000

20.—(1) The Excise Goods (Export Shops) Regulations 2000(12) are amended as follows.

(2) In regulation 3 (interpretation)—

(a) for the definition of “entitled passenger” substitute—

““entitled passenger” means a person holding a relevant transport document who is travelling to their destination from or via the port, airport or international railway station or terminal where the export shop(13) is situated.”;

(b) after the definition of “export shop” insert—

(7) S.I. 1999/1565; amended by S.I. 2005/3472, 2010/592, 2011/1043 and 2015/368, and modified by S.I. 2004/1003.

(8) S.I. 2004/1003; to which there are amendments not relevant to these Regulations.

(9) S.I. 2005/3472; to which there are amendments not relevant to these Regulations.

(10) S.I. 2010/592.

(11) S.I. 2015/368.

(12) S.I. 2000/645; amended by S.I. 2010/593 and modified by S.I. 2004/1003.

(13) “Export shop” has the meaning given in regulation 2 of the Excise Goods (Export Shops) Regulations 2000 (S.I. 2000/645), as amended by S.I. 2010/593 and modified by S.I. 2004/1003.

““international railway journey” means a journey on board a railway vehicle from Great Britain to any other country or territory;

““international railway station or terminal” means a railway station or rail terminal from which an international railway journey may be made and includes the terminal area at Folkestone serving the tunnel linking England and France;”;

(c) for the definition of “passenger” substitute—

““passenger” means a person holding a transport document for travel by sea, air or rail who intends to travel from the port, airport or international railway station or terminal where the export shop is situated;”;

(d) after the definition of “passenger” insert—

““relevant transport document” means a transport document for a voyage, flight or international railway journey to a destination outside the United Kingdom, other than the Isle of Man, but does not include a transport document for a journey from a port, airport or international railway station or terminal in Northern Ireland to a destination in the European Union to which Council Directive 2008/118 EC(14) applies.”.

(3) In regulation 7(2) (storage of excise goods) for “port or airport”, in both places where these words appear, substitute “port, airport or international railway station or terminal”.

(4) In regulation 8(1) (supplying passengers with excise goods) for “transport document” substitute “relevant transport document”.

(5) In regulation 9(2) (removal) for “port or airport” substitute “port, airport or international railway station or terminal”.

(6) In the Schedule (supply of pre-ordered excise goods)—

(a) in paragraph 1 for the definition of “qualifying ticket” 1 substitute—

““qualifying ticket” means a transport document valid for travel by sea, air or rail from the port, airport or international railway station or terminal where the export shop is situated;”;

(b) in paragraph 4 for “port or airport” substitute “port, airport or international railway station or terminal”;

(c) in paragraph 5(b) for “port or airport” substitute “port, airport or international railway station or terminal”.

Amendment of the Excise Goods (Aircraft and Ship’s Stores) Regulations 2015

21.—(1) The Excise Goods (Aircraft and Ship’s Stores) Regulations 2015(15) are amended as follows.

(2) In regulation 2 (interpretation) after the definition of “fuel substitute” insert—

““operator of the railway vehicle” means the person designated as train manager by the person operating the international service on which the railway vehicle is engaged;”.

(3) For regulation 3 (duty free stores) substitute—

3.—(1) Excise goods may be shipped or carried for use on a ship, aircraft or railway vehicle as stores without payment of duty or on drawback in such circumstances as the Commissioners may specify in a published notice.

(14) OJ L 9, 14.1.2009, p.12.

(15) S.I. 2015/368.

- (2) The power for the Commissioners to specify circumstances in a published notice under paragraph (1) includes power to make different provision in relation to a ship, aircraft or railway vehicle which is on a journey to, from or via Northern Ireland.”.
- (4) In regulation 5 for “master of the ship or operator of the aircraft” substitute “master of the ship, operator of the aircraft or operator of the railway vehicle”.
- (5) In regulation 6(a) for “voyage or flight” substitute “voyage, flight or railway journey”.
- (6) In regulation 8(a) for “voyage or flight” substitute “voyage, flight or railway journey”.
- (7) In regulation 11 (goods consumed in a port or on a flight in the United Kingdom - payment of duty)—
- (a) in paragraph (1)—
- (i) omit the “or” at the end of sub-paragraph (a);
- (ii) at the end of sub-paragraph (b) insert “or”;
- (iii) after sub-paragraph (b) insert—
- “(c) consumed on board a railway vehicle in the United Kingdom in circumstances specified by the Commissioners in a published notice,”;
- (b) in paragraph (2) for “consumed on a journey or in port” substitute “consumed on a journey, in port or on board a railway vehicle in the United Kingdom.”.