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**Changes to legislation:** Taxation (Cross-border Trade) Act 2018, Cross Heading: Customs and Excise Management Act 1979 is up to date with all changes known to be in force on or before 25 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

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## SCHEDULES

### SCHEDULE 9

#### EXCISE DUTY AMENDMENTS CONNECTED WITH WITHDRAWAL FROM EU

##### *Customs and Excise Management Act 1979*

1 The Customs and Excise Management Act 1979 is amended as follows.

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**Commencement Information**

**I1** Sch. 9 para. 1 in force at 31.12.2020 by [S.I. 2020/1642](#), [reg. 4\(c\)](#)

2 In section 101 (excise licences), in subsection (4), after “the Customs and Excise Acts 1979” insert “ or made by regulations under section 45 of the Taxation (Cross-border Trade) Act 2018 ”.

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**Commencement Information**

**I2** Sch. 9 para. 2 in force at 31.12.2020 by [S.I. 2020/1642](#), [reg. 4\(c\)](#)

3 (1) Section 157 (bonds and security) is amended as follows.

(2) Omit subsection (1A).

(3) In subsection (2)—

(a) in paragraph (a), for the words from “either” to “United Kingdom” substitute “ on behalf of Her Majesty ”, and

(b) omit the sentence after paragraph (c).

(4) In consequence of the amendments made by this paragraph, in section 27 of the Finance Act 2000, omit subsections (3), (5) and (6).

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**Commencement Information**

**I3** Sch. 9 para. 3 in force at 31.12.2020 by [S.I. 2020/1642](#), [reg. 4\(c\)](#)

**Changes to legislation:**

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 13(1)(c) and word inserted by [2023 c. 30 Sch. 20 para. 1\(2\)\(b\)](#)
- Sch. 7 para. 158(2)(e)(f) inserted by [S.I. 2022/109 reg. 5\(3\)\(c\)](#) (This amendment not applied to legislation.gov.uk. The affecting statutory instrument has no legal effect. It was made under a procedure which meant that it ceased to have effect 28 days after signing unless it was debated and approved in Parliament within that time. It was not debated and approved within 28 days, so it has expired with no effect.)