

2013 No. 3210

EXCISE

**The Excise Goods (Holding, Movement and Duty Point)
(Amendment) Regulations 2013**

<i>Made</i>	- - - -	<i>19th December 2013</i>
<i>Laid before Parliament</i>		<i>20th December 2013</i>
<i>Coming into force</i>	- -	<i>1st January 2014</i>

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by sections 93(1), (2)(a), (e), (fa), (fb), (fc), (5) and (5A), 100G and 100H of the Customs and Excise Management Act 1979(a), section 1 of the Finance (No. 2) Act 1992(b) and section 2(2) of the European Communities Act 1972(c) having been designated(d) for the purposes of that section in relation to excise matters of the EU(e) and payment of excise duty.

Citation and commencement

1. These Regulations may be cited as the Excise Goods (Holding, Movement and Duty Point) (Amendment) Regulations 2013 and come into force on 1st January 2014.

Amendment of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010

2. The Excise Goods (Holding, Movement and Duty Point) Regulations 2010(f) are amended as follows.

3. In regulation 3(1) (interpretation) in the definition of "Member State" and "territory of a Member State" for "the Channel Islands, the overseas departments of the French Republic"

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- (a) 1979 c. 2; section 1(1) defines "the Commissioners"; the definition of "the Commissioners" was substituted by the Commissioners for Revenue and Customs Act 2005 (c. 11), Schedule 4, paragraph 22(b); section 93(2)(a) was amended by the Finance Act 1981 (c. 35), Schedule 8, paragraph 2; section 93(1) was substituted and section 93(2) (fa), (fb) and (fc) and (5A) inserted by the Finance (No. 2) Act 1992 (c. 48), Schedule 2, paragraph 2; sections 100G and 100H were inserted by the Finance Act 1991 (c. 31), Schedule 4; section 100H was amended by the Finance (No. 2) Act 1992, Schedule 1, paragraph 6 and Schedule 2, paragraph 4 and by the Finance Act 2002 (c. 23), Schedule 3, Part 1, paragraph 2.
- (b) 1992 c. 48; section 1(7) defines "the Commissioners" as "the Commissioners of Customs and Excise". Section 50(1) of the Commissioners for Revenue and Customs Act 2005 (c. 11) provides that a reference to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.
- (c) 1972 c. 68; section 2(2) was amended by the Legislative and Regulatory Reform Act 2006 (c. 51), section 27(1)(a) and the European Union (Amendment) Act 2008 (c. 7), the Schedule, Part 1.
- (d) S.I. 1980/865 (excise matters of the European Communities) and S.I. 1982/529 (payment of excise duty). These instruments designate the Commissioners of Customs and Excise. The functions of the Commissioners of Customs and Excise have been transferred to the Commissioners for Her Majesty's Revenue and Customs (see footnote (b)).
- (e) S.I. 2011/1043 substitutes "European Union" for references to "European Communities" in S.I. 1980/865 and in any event section 3(6) of the European Union (Amendment) Act 2008 (c. 7) provides that a reference in an instrument to all or any of the Communities shall, in the application of the instrument after the coming into force of the Act, be treated as being a reference to the EU.
- (f) S.I. 2010/593, to which there are amendments not relevant to these Regulations.

substitute “Guadeloupe, French Guiana, Martinique, Mayotte, Réunion and Saint-Martin in the French Republic, the Channel Islands”.

Simon Bowles

Nick Lodge

19th December 2013

Two of the Commissioners for Her Majesty’s Revenue and Customs

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 1st January 2014, amend the Excise Goods (Holding, Movement and Duty Point) Regulations 2010 (S.I. 2010/593). Regulation 3 amends the definition of “Member State” and “territory of a Member State” adding the territories of Mayotte and Saint-Martin to those treated as excluded from the territory of the Member State. This reflects amendments made, with effect from 1st January 2014, to Article 5 of Council Directive 2008/118/EC(a) by European legislation.

A Tax Information and Impact Note has not been prepared for this instrument as it contains no substantive changes to tax policy.

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