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STATUTORY INSTRUMENTS

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**2019 No. 1215**

**The Customs and Excise (Miscellaneous Provisions  
and Amendments) (EU Exit) Regulations 2019**

**PART 5**

Miscellaneous amendments

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

**16.**—(1) The Excise Goods (Miscellaneous Amendments) (EU Exit) (No.3) Regulations 2019(1) are amended as follows.

(2) For the heading of Chapter 2 of Part 4 substitute “Importation – transitional provisions”.

(3) For regulation 10 (modification of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010) substitute—

“**10.** The application of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010(2) to excise goods in respect of which—

(a) a declaration for the free-circulation procedure or an authorised use procedure has been made (and not amended or withdrawn unless in accordance with the Customs (Import Duty) (EU Exit) Regulations 2018); and

(b) the notification referred to in paragraph 11(1) of Schedule 1 to the Taxation (Cross-border Trade) Act 2018 is treated as having been given under regulation 4(3B) of the Customs (Import Duty) (EU Exit) Regulations 2018,

is modified as set out in this chapter.”

(4) For regulation 11(b) (interpretation) substitute—

“(b) after the definition of “TPDA 1979” regard as inserted—

““transitional arrival location” means the place where excise goods are when the notification referred to in paragraph 11(1) of Schedule 1 to the Taxation (Cross-border Trade) Act 2018 is treated as having been given under regulation 4(3B) of the import duty regulations(3).””

(5) In regulation 12 (contravention of conditions or requirements-duty point and persons liable to pay)—

(a) in paragraph (2), in the wording to be regarded as inserted, for “RoRo” substitute “transitional arrival”; and

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(1) [S.I. 2019/474](#).

(2) [S.I. 2010/593](#); amended by [S.I. 2011/2225](#), [2012/2786](#), [2013/3210](#), [2015/368](#), [2019/13](#), [2019/474](#) and [2019/975](#); applied with modifications by [S.I. 2010/594](#); and modified by [2019/474](#).

(3) “Import duty regulations” is to be regarded as meaning the Customs (Import Duty) (EU Exit) Regulations 2018 ([S.I. 2018/1248](#)) pursuant to regulation 11(a) of [S.I. 2019/474](#). Regulation 4(3B) of the import duty regulations was inserted by regulation 8(c) of [S.I. 2019/326](#).

- (b) in paragraph (4), in the wording to be regarded as inserted, for “RoRo” substitute “transitional arrival”.
- (6) In regulation 13(b) (time of payment of the duty), in the wording to be regarded as inserted in paragraph (3)(a) for “RoRo” substitute “transitional arrival”.
- (7) In regulation 14 (movements of excise goods from a RoRo location under duty suspension arrangements)—
- (a) in the heading for “RoRo” substitute “transitional arrival”;
  - (b) in paragraph (1)—
    - (i) in sub-paragraph (a), in the wording to be regarded as inserted, for “RoRo” substitute “transitional arrival”;
    - (ii) in sub-paragraph (c)(iii) for the wording to be regarded as inserted substitute—
      - “(c) if paragraph (10) applies, a master reference number issued by the Commissioners in respect of the goods further to the customs declaration referred to in that paragraph.”;
    - (iii) in sub-paragraph (d)—
      - (aa) in the wording to be regarded as inserted as paragraph (10)(a), for “RoRo” substitute “transitional arrival”;
      - (bb) in the wording to be regarded as inserted as paragraph (10)(b), for the words “in accordance with regulation 131 of the import duty regulations” substitute “before the goods were imported into the United Kingdom”; and
      - (cc) in the wording to be regarded as inserted as paragraph (11), for the words from “for making” to the end substitute “by which the notification required under regulation 4(3C) of the import duty regulations must be given in accordance with regulation 4(3D)(c) of those regulations”; and
  - (c) in paragraph (3), in the wording to be regarded as inserted as regulation 60AA—
    - (i) in the heading for “RoRo” substitute “transitional arrival”;
    - (ii) in paragraph (2) for the words from “printed” to the end substitute “master reference number issued by the Commissioners in respect of the goods further to the customs declaration referred to in regulation 57(10)(b)”;
    - (iii) in paragraph (3)(a) before the semi-colon at the end insert “which includes the details of the guarantee required in accordance with regulation 39”;
    - (iv) in paragraph (6) omit the words “and the electronic” to the end; and
    - (v) in paragraph (7) omit “printed version of the”.
- (8) In regulation 15 (relevant regulations)—
- (a) in paragraph (a), in the regulation to be regarded as inserted, for “RoRo” substitute “transitional arrival”; and
  - (b) in paragraph (b), in the regulation to be regarded as inserted, for “RoRo” substitute “transitional arrival”.