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STATUTORY INSTRUMENTS

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**2019 No. 13**

The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019

PART 1

Preliminary

**Citation, commencement and interpretation**

1. These Regulations may be cited as the Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 and come into force on such day as the Treasury may by regulations under section 52(2) of the Taxation (Cross-border Trade) Act 2018 appoint.

2. In these Regulations the “Principal Regulations” means the Excise Goods (Holding, Movement and Duty Point) Regulations 2010<sup>(1)</sup>.

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<sup>(1)</sup> S.I. 2010/593, amended by S.I. 2011/2225, 2012/2786, 2013/3210, 2015/368 and modified by S.I. 2010/594.