

STATUTORY INSTRUMENTS

2019 No. 13

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

PART 4

Transitional and saving provisions

Modifications etc. (not altering text)

- C1** Pt. 4 applied (with modifications) (31.12.2020) by [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 3\) Regulations 2019 \(S.I. 2019/474\)](#), regs. 1, 9; S.I. 2020/1640, reg. 2, Sch.

CHAPTER 1

Excise goods imported into the United Kingdom from outside the territory of the EU

Saving and transitional provisions

43.—(1) In this regulation “EUCL” has the meaning given to it in the Customs (Import Duty) (EU Exit) Regulations 2018.

(2) Paragraph (3) applies to the extent the EUCL continues to have effect in relation to excise goods in accordance with Part 15 of the Customs (Import Duty) (EU Exit) Regulations 2018.

(3) In relation to the provisions of the Principal Regulations set out in column 1 of the table below—

- (a) the amendments made by these Regulations have no effect; and
- (b) the modifications set out in column 2 (if any) have effect.

<i>Column 1: Provision</i>	<i>Column 2: Modification</i>
Definition of “customs suspensive procedure or arrangement” in regulation 3(1)	There is none.
Definition of “place of importation” in regulation 3(1)	For the words “Article 79 of Council Regulation 2913/92/EEC” treat as substituted “ Article 201 of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code ”
Regulation 3(3)(a)(ii)	For the words “Article 79 of Regulation (EEC) 2913/92” treat as substituted “ Article 201 of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code ”

Changes to legislation: There are currently no known outstanding effects for the *The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019, PART 4.* (See end of Document for details)

Regulation 9(1)(b)(ii)	For the words “Article 79 of Council Regulation 2913/92/EEC” treat as substituted “ Article 201 of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code ”
Regulation 30(1)	For the words “Article 79 of Council Regulation 2913/92/EEC” treat as substituted “ Article 201 of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code ”

Commencement Information
I1 Reg. 43 in force at 31.12.2020 by [S.I. 2020/1640, reg. 2, Sch.](#)

CHAPTER 2

United Kingdom-EU movements

Interpretation

[^{F1}44.—(1) The Principal Regulations as they have effect immediately before the commencement of these Regulations shall continue to have effect in relation to excise goods in the course of a movement on IP completion day between the United Kingdom (other than Northern Ireland) and the EU or vice versa. This paragraph is subject to paragraph (2).

(2) Regulations 42(3) to (6), 45 and 51 of the Principal Regulations shall cease to have effect on IP completion day.

(3) For the purposes of paragraph (1) a movement of excise goods shall be deemed to have commenced where those goods have been dispatched before IP completion day. This paragraph is subject to paragraph (4).

(4) Where excise goods have been released for consumption before IP completion day and are transported by a private individual (P) to the United Kingdom for P’s own use, the goods shall be deemed to have commenced their movement before IP completion day where the aircraft, train or vessel on which P transported the goods to the United Kingdom was scheduled to depart before IP completion day.]

Textual Amendments
F1 Reg. 44 substituted for regs. 44-57 (31.12.2020) by [The Excise Duties \(Transitional and Miscellaneous Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1494\), regs. 1, 2\(3\)](#)

Commencement Information
I2 Reg. 44 in force at 31.12.2020 by [S.I. 2020/1640, reg. 2, Sch.](#)

General transitional provisions

^{F2}45.

Textual Amendments

F2 Reg. 44 substituted for regs. 44-57 (31.12.2020) by [The Excise Duties \(Transitional and Miscellaneous Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1494\)](#), regs. 1, **2(3)**

Excise duty points and payment of the duty

F246.

Textual Amendments

F2 Reg. 44 substituted for regs. 44-57 (31.12.2020) by [The Excise Duties \(Transitional and Miscellaneous Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1494\)](#), regs. 1, **2(3)**

UK registered consignees

F247.

Textual Amendments

F2 Reg. 44 substituted for regs. 44-57 (31.12.2020) by [The Excise Duties \(Transitional and Miscellaneous Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1494\)](#), regs. 1, **2(3)**

Holding and movement of excise goods under duty suspension arrangements

F248.

Textual Amendments

F2 Reg. 44 substituted for regs. 44-57 (31.12.2020) by [The Excise Duties \(Transitional and Miscellaneous Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1494\)](#), regs. 1, **2(3)**

Exports of excise goods under duty suspension arrangements

F249.

Textual Amendments

F2 Reg. 44 substituted for regs. 44-57 (31.12.2020) by [The Excise Duties \(Transitional and Miscellaneous Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1494\)](#), regs. 1, **2(3)**

Imports of excise goods under duty suspension arrangements

F250.

Changes to legislation: There are currently no known outstanding effects for the *The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019, PART 4.* (See end of Document for details)

Textual Amendments

F2 Reg. 44 substituted for regs. 44-57 (31.12.2020) by [The Excise Duties \(Transitional and Miscellaneous Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1494\)](#), regs. 1, **2(3)**

Exports of excise goods after release for consumption

F251.

Textual Amendments

F2 Reg. 44 substituted for regs. 44-57 (31.12.2020) by [The Excise Duties \(Transitional and Miscellaneous Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1494\)](#), regs. 1, **2(3)**

Imports of excise goods after release for consumption

F252.

Textual Amendments

F2 Reg. 44 substituted for regs. 44-57 (31.12.2020) by [The Excise Duties \(Transitional and Miscellaneous Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1494\)](#), regs. 1, **2(3)**

Distance sales of excise goods from another member state

F253.

Textual Amendments

F2 Reg. 44 substituted for regs. 44-57 (31.12.2020) by [The Excise Duties \(Transitional and Miscellaneous Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1494\)](#), regs. 1, **2(3)**

Irregularities in the course of a movement of excise goods under a duty suspension arrangement

F254.

Textual Amendments

F2 Reg. 44 substituted for regs. 44-57 (31.12.2020) by [The Excise Duties \(Transitional and Miscellaneous Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1494\)](#), regs. 1, **2(3)**

Irregularities in the course of a movement of excise goods already released for consumption

F255.

Changes to legislation: There are currently no known outstanding effects for the *The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019, PART 4.* (See end of Document for details)

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Textual Amendments

F2 Reg. 44 substituted for regs. 44-57 (31.12.2020) by [The Excise Duties \(Transitional and Miscellaneous Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1494\)](#), regs. 1, **2(3)**

Obligations, conditions and restrictions

^{F2}**56.**

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Textual Amendments

F2 Reg. 44 substituted for regs. 44-57 (31.12.2020) by [The Excise Duties \(Transitional and Miscellaneous Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1494\)](#), regs. 1, **2(3)**

Forfeiture and civil penalties

^{F2}**57.**

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Textual Amendments

F2 Reg. 44 substituted for regs. 44-57 (31.12.2020) by [The Excise Duties \(Transitional and Miscellaneous Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1494\)](#), regs. 1, **2(3)**

Changes to legislation:

There are currently no known outstanding effects for the The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019, PART 4.