
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

CHAPTER 2

United Kingdom-EU movements

Imports of excise goods under duty suspension arrangements

50.—(1) Part 7 of the Principal Regulations continues to have effect, with the following modifications, in relation to excise goods in the course of a movement on exit day until the consignee of those goods has notified the Commissioners of their receipt in accordance with regulation 54 of the Principal Regulations (as modified by this regulation).

(2) Part 7 is to be read as if “computerised system” and “EMCS requirements” have the meanings given in the Principal Regulations as amended by these Regulations.

(3) In regulation 54—

(a) treat paragraph (1) as substituted by—

“(1) On receipt of any excise goods to which this Part applies the consignee of those goods must send to the Commissioners without delay, and in any event no later than five business days after their receipt by the consignee or, as the case may be, their arrival at a place of direct delivery (or within such other period as the Commissioners may allow), a paper document that complies with paragraph (1A).

(1A) The paper document referred to in paragraph (1) must contain the same data displayed in the form of data elements, expressed in the same manner as the report of receipt referred to in regulation 59(1).”;

(b) treat paragraph (3) as omitted;

(c) in paragraph (4)—

(i) for “report of receipt” treat as substituted “paper document”;

(ii) treat as omitted “, using the computerised system,”;

(d) treat paragraph (5) as substituted by—

“(5) Where the data in the paper document are valid, the Commissioners must notify the consignee that it has been registered.”.

(4) Treat regulation 55 as omitted.