STATUTORY INSTRUMENTS

2019 No. 13

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

PART 2

Amendments to the Excise Goods (Holding, Movement and Duty Point) Regulations 2010

Amendments to Part 2

- **9.**—(1) Regulation 6 is amended as follows.
- (2) In paragraph (1)(b) omit "UK".
- [^{F1}(3) In paragraph (2)(a) omit "other than EU excise goods".]
- [^{F2}(3A) At end of paragraph (2)(a) omit "or".";
- (3B) After paragraph 2(a) insert—
 - "(ab) the entry into Great Britain of excise goods from Northern Ireland where those goods have been exported from an EU Member State to Great Britain and began their journey in an EU Member State;".]
- (4) Omit paragraph (3).

Textual Amendments

- F1 Reg. 9(3) substituted (26.9.2019) by The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 4) Regulations 2019 (S.I. 2019/1216), regs. 1(2), 5(2)
- F2 Reg. 9(3A)(3B) inserted (31.12.2020 immediately before IP completion day) by The Excise Duties (Northern Ireland Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2020 (S.I. 2020/1559), regs. 1(2), 87(a)

Commencement Information

II Reg. 9 in force at 31.12.2020 by S.I. 2020/1640, reg. 2, Sch.

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, Section 9.