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STATUTORY INSTRUMENTS

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**2019 No. 15**

**EXITING THE EUROPEAN UNION  
EXCISE**

**The Excise Duties (Miscellaneous Amendments)  
(EU Exit) (No. 2) Regulations 2019**

*Made* - - - - *at 9.20 a.m. on 14th  
January 2019*  
*Laid before Parliament* *at 9.40 a.m. on 15th  
January 2019*  
*Coming into force in accordance with regulation 1*

The Commissioners for Her Majesty's Revenue and Customs<sup>(1)</sup> make the following Regulations in exercise of the powers conferred by—

- (a) section 93(1)(b), (c), (d), (2)(a), (da), (e), (ee), (fa), (3), 100G(1)(a) of the Customs and Excise Management Act 1979<sup>(2)</sup>;
- (b) section 2(3), 13(1)(a), (b), 13(1A)(a), 15(6), 77(1)(a), (e) and (2) of, and paragraphs 1(1), 3(1), 4(1), (2)(a),(3), (4), (6) and 5(1) of Schedule 2A to, the Alcoholic Liquor Duties Act 1979<sup>(3)</sup>;
- (c) section 20AA(1)(a), (2)(b), (c), 23C(2) and (3)(a) of the Hydrocarbon Oil Duties Act 1979<sup>(4)</sup>;
- (d) section 5(2) and (3) of the Finance Act 1995<sup>(5)</sup>; and

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- (1) Section 1(1) of the Customs and Excise Management Act 1979 (c. 2), as amended by paragraph 22(b) of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 (c. 11), provides that “the Commissioners” means the Commissioners for Her Majesty’s Revenue and Customs. Under section 4(3) of the Alcoholic Liquor Duties Act 1979 (c. 4) and section 27(3) of the Hydrocarbon Oil Duties Act 1979 (c. 5), “the Commissioners” has the same meaning in those Acts as it has in section 1(1) of the Customs and Excise Management Act 1979. Section 5(8) of the Finance Act 1995 (c. 4) provides that section 5 of that Act shall be construed as one with the Alcoholic Liquor Duties Act 1979.
- (2) 1979 c. 2. Section 93(1) was substituted by paragraph 2(1) of Schedule 2 to, the Finance (No. 2) Act 1992 (c. 48). Section 93(2)(a) was relevantly amended by paragraph 2(a) of Schedule 8, Part 1, to the Finance Act 1981 (c. 35), section 93(2)(da) and (fa) were inserted by paragraph 2(2) of Schedule 2 to the Finance (No. 2) Act 1992 (c. 48), and section 93(2)(ee) was inserted by paragraph 3 of Schedule 3 to the Finance Act 1986 (c. 41). Section 100G was inserted by Schedule 4 to the Finance Act 1991 (c. 31).
- (3) 1979 c. 4. Section 13(1A) was substituted by paragraph 12 of Schedule 8, Part 2, to the Finance Act 1981. Section 77 was amended by paragraph 23 of Part 2 of Schedule 8 to the Finance Act 1981, paragraphs 5 and 6 of Schedule 2, and Part 1 of Schedule 29, to the Finance Act 1995. There are other amendments to sections 2, 13 and 77 of the Act, but none is relevant. Paragraphs 1 and 5 of Schedule 2A were relevantly amended by S.I. 2006/144, 2015/664.
- (4) 1979 c. 5. Section 20AA was inserted by section 2(1) of the Finance Act 1989 (c. 26), and amended by Part 1(4) of Schedule 23 to the Finance Act 1993 (c. 34). There are other amendments to section 20AA, but none is relevant. Section 23C was inserted by section 13 of the Finance Act 2004 (c. 12). Section 23C extends the Commissioners’ powers to make regulations under section 93 of the Customs and Excise Management Act 1979 concerning the substances listed in section 23C(4). Relevant amendments were made to section 23C by the Finance Act 2016 (c. 24), Schedule 17, Part 1, paragraph 8.
- (5) 1995 c. 4. Section 5 was amended by S.I. 2009/56, but not relevantly.

(e) section 52(2) and (5)(b) of the Taxation (Cross-border Trade) Act 2018(6).

The Commissioners for Her Majesty's Revenue and Customs consider it appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the European Union, that the following Regulations 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, and to make the transitional and savings provisions contained in Part 3 of these Regulations.

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(6) 2018 c. 22. By virtue of sections 52(1) and (5) of that Act, the powers of the Commissioners for Her Majesty's Revenue and Customs to make relevant subordinate legislation cited above include power to make supplementary, incidental, transitional, transitory, saving or consequential provision.