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STATUTORY INSTRUMENTS

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**2019 No. 474**

**EXITING THE EUROPEAN UNION  
EXCISE  
CHANNEL TUNNEL**

The Excise Duties (Miscellaneous Amendments)  
(EU Exit) (No. 3) Regulations 2019

*Made - - - - 6th March 2019*  
*Laid before the House of*  
*Commons - - 7th March 2019*  
*Coming into force in accordance with regulation 1*

**THE EXCISE DUTIES (MISCELLANEOUS  
AMENDMENTS) (EU EXIT) (NO. 3) REGULATIONS 2019**

PART 1

Introductory provision

1. Citation and commencement

PART 2

The Excise Duty Point (External and Internal Community Transit Procedure) Regulations 1998

2. Revocations
3. Transitional and saving provision

PART 3

The Channel Tunnel (Alcoholic Liquor and Tobacco Products) Order 2010

4. Amendments to the Channel Tunnel (Alcoholic Liquor and Tobacco Products) Order 2010
5. Transitional provisions relating to the Channel Tunnel (Alcoholic Liquor and Tobacco Products) Order 2010

PART 4

The Excise Goods (Holding, Movement and Duty Point) Regulations 2010

CHAPTER 1

Amendment of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010

6. Amendment of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010
7. Application of Part 8 to certain energy products
8. Consequential provisions
9. Transitional and saving provision

CHAPTER 2

Excise goods arriving at RoRo locations

10. Modification of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010
11. Interpretation
12. Contravention of conditions or requirements-duty point and persons liable to pay
13. Time of payment of the duty
14. Movements of excise goods from a RoRo location under duty suspension arrangements
15. Relevant regulations
16. Transitional provision

PART 5

Miscellaneous modifications and amendments relating to excise duties

17. Modification of the Tobacco Products Regulations 2001
18. Amendment of the Excise Duties (Miscellaneous Amendments) (EU Exit) Regulations 2019  
Signature  
Explanatory Note