

## STATUTORY INSTRUMENTS

# 2019 No. 474

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

### PART 4

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

##### CHAPTER 2

##### [<sup>F1</sup>Importation – transitional provisions]

**F1** Pt. 4 Ch. 2 heading substituted (31.12.2020) by [The Customs and Excise \(Miscellaneous Provisions and Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/1215\)](#), regs. 1(2), **16(2)**; S.I. 2020/1643, reg. 2, Sch.

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

[<sup>F2</sup>**10.** The application of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010 to excise goods in respect of which—

- (a) a declaration for the free-circulation procedure or an authorised use procedure has been made (and not amended or withdrawn unless in accordance with the Customs (Import Duty) (EU Exit) Regulations 2018); and
- (b) the notification referred to in paragraph 11(1) of Schedule 1 to the Taxation (Cross-border Trade) Act 2018 is treated as having been given under regulation 4(3B) of the Customs (Import Duty) (EU Exit) Regulations 2018,

is modified as set out in this chapter.]

**F2** Reg. 10 substituted (31.12.2020) by [The Customs and Excise \(Miscellaneous Provisions and Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/1215\)](#), regs. 1(2), **16(3)**; S.I. 2020/1643, reg. 2, Sch.

#### Commencement Information

**11** Reg. 10 in force at 31.12.2020 on IP completion day by [S.I. 2020/1640](#), reg. 2, Sch.

#### Interpretation

**11.** In regulation 3(1)—

- (a) after the definition of “fallback report of receipt”, regard as inserted—  
““import duty regulations” means the Customs (Import Duty) (EU Exit) Regulations 2018;” and

[<sup>F3</sup>(b) after the definition of “TPDA 1979” regard as inserted—

““transitional arrival location” means the place where excise goods are when the notification referred to in paragraph 11(1) of Schedule 1 to the Taxation (Cross-border Trade) Act 2018 is treated as having been given under regulation 4(3B) of the import duty regulations.”]

**F3** Reg. 11(b) substituted (31.12.2020) by [The Customs and Excise \(Miscellaneous Provisions and Amendments\) \(EU Exit\) Regulations 2019](#) (S.I. 2019/1215), regs. 1(2), **16(4)**; S.I. 2020/1643, reg. 2, Sch.

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**Commencement Information**

**I2** Reg. 11 in force at 31.12.2020 on IP completion day by [S.I. 2020/1640](#), reg. 2, Sch.

**Contravention of conditions or requirements-duty point and persons liable to pay**

<sup>F4</sup>**12.** . . . . .

**F4** Reg. 12 omitted (1.1.2022) by virtue of [The Taxation \(Cross-border Trade\) \(Miscellaneous Amendments\) \(EU Exit\) \(No. 2\) Regulations 2021](#) (S.I. 2021/1444), regs. 1(3), 4

**Time of payment of the duty**

- 13.** In regulation 20—
- (a) in paragraph (1) before sub-paragraph (a) regard as inserted—
    - “(aa) paragraphs (3) and (4);”; and
  - (b) after paragraph (2) regard as inserted—
    - “(3) Paragraph (4) applies where—
      - (a) excise goods are released for consumption at a [<sup>F5</sup>transitional arrival] location pursuant to regulation 6(1)(d); and
      - (b) there is no duty deferment arrangement in place in respect of the goods.
    - (4) The time when the duty must be paid is the earlier of—
      - (a) the latest time by which the notification required under regulation 4(3C) of the import duty regulations must be given in accordance with regulation 4(3D)(c) of those regulations; or
      - (b) the time when that notification is in fact given.”.

**F5** Words in reg. 13(b) substituted (31.12.2020) by [The Customs and Excise \(Miscellaneous Provisions and Amendments\) \(EU Exit\) Regulations 2019](#) (S.I. 2019/1215), regs. 1(2), **16(6)**; S.I. 2020/1643, reg. 2, Sch.

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**Commencement Information**

**I3** Reg. 13 in force at 31.12.2020 on IP completion day by [S.I. 2020/1640](#), reg. 2, Sch.

**Movements of excise goods from a [<sup>F6</sup>transitional arrival] location under duty suspension arrangements**

<sup>F7</sup>**14.** . . . . .

- F6** Words in reg. 14 heading substituted (31.12.2020) by [The Customs and Excise \(Miscellaneous Provisions and Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/1215\)](#), regs. 1(2), **16(7)(a)**; [S.I. 2020/1643](#), reg. 2, Sch.
- F7** Regs. 14-16 omitted (1.1.2022) by virtue of [The Taxation \(Cross-border Trade\) \(Miscellaneous Amendments\) \(EU Exit\) \(No. 2\) Regulations 2021 \(S.I. 2021/1444\)](#), regs. 1(3), **4**

### Relevant regulations

**F7 15.** . . . . .

- F7** Regs. 14-16 omitted (1.1.2022) by virtue of [The Taxation \(Cross-border Trade\) \(Miscellaneous Amendments\) \(EU Exit\) \(No. 2\) Regulations 2021 \(S.I. 2021/1444\)](#), regs. 1(3), **4**

### Transitional provision

**F7 16.** . . . . .

- F7** Regs. 14-16 omitted (1.1.2022) by virtue of [The Taxation \(Cross-border Trade\) \(Miscellaneous Amendments\) \(EU Exit\) \(No. 2\) Regulations 2021 \(S.I. 2021/1444\)](#), regs. 1(3), **4**

**Changes to legislation:**

There are currently no known outstanding effects for the The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 3) Regulations 2019, CHAPTER 2.