
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 1

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

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

6.—(1) The Excise Goods (Holding, Movement and Duty Point) Regulations 2010 are amended as follows^{M1}.

(2) In regulation 3(1)—

(a) for the definition of “customs suspensive procedure or arrangement” substitute—

““customs suspensive procedure or arrangement” means—

(a) any one of the special Customs procedures provided for in Part 1 of the TCTA 2018^{M2} (other than an authorised use procedure^{M3}); and

(b) the situation between the goods being presented to the Commissioners upon their entry into the United Kingdom in accordance with paragraph 1(1) of Schedule 1 to the TCTA 2018 and the earlier of—

(i) the end of the period of 90 days beginning with the day on which the goods are so presented, and

(ii) a Customs declaration under Schedule 1 to that Act being accepted in respect of the goods;”, and

(b) for the definition of “place of importation” substitute—

““place of importation” means the place where excise goods are when a declaration for the free-circulation procedure^{M4} or an authorised use procedure in respect of those goods is accepted in accordance with Schedule 1 to the TCTA 2018;”.

(3) In regulation 3(3), for sub-paragraph (a) substitute—

“(a) starts when—

(i) the goods leave a tax warehouse (where the consignor is an authorised warehousekeeper); or

(ii) a declaration for the free-circulation procedure or an authorised use procedure is accepted in accordance with Schedule 1 to the TCTA 2018 (where the consignor is a registered consignor), and”.

(4) In regulation 19(1), for “(2) to (5)”, substitute “ (3) and (4) ”.

Status: This version of this part contains provisions that are prospective.
Changes to legislation: There are currently no known outstanding effects for the The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 3) Regulations 2019, PART 4. (See end of Document for details)

Commencement Information

I1 Reg. 6 in force at 31.12.2020 on IP completion day by [S.I. 2020/1640](#), [reg. 2](#), [Sch.](#)

Marginal Citations

- M1** The amendments made by this regulation replace amendments made by [S.I. 2019/13](#) to the same provisions.
- M2** “TCTA 2018” is defined as the Taxation (Cross-border Trade) Act 2018 in regulation 3(1) of [S.I. 2010/593](#), as amended by [S.I. 2019/13](#).
- M3** “Authorised use procedure” is defined in paragraph 13 of Schedule 2 to the Taxation (Cross-border Trade) Act 2018.
- M4** “Free-circulation procedure” is defined in section 3(3)(a) of the Taxation (Cross-border Trade) Act 2018.

PROSPECTIVE

Application of Part 8 to certain energy products

^{F17}.....

F1 Reg. 7 omitted (26.9.2019) by virtue of [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 4\) Regulations 2019 \(S.I. 2019/1216\)](#), [regs. 1\(2\), 6](#)

Consequential provisions

8. Regulations 7(2)(e) and (n) and (4)(a) of the Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 are revoked.

Commencement Information

I2 Reg. 8 in force at 31.12.2020 on IP completion day by [S.I. 2020/1640](#), [reg. 2](#), [Sch.](#)

Transitional and saving provision

9. Part 4 of the Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 applies to the amendments made by [^{F2}regulation 6] as if they had been made by those Regulations.

F2 Words in reg. 9 substituted (31.12.2020) by [The Excise Duties \(Transitional and Miscellaneous Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1494\)](#), [regs. 1, 5\(4\)](#)

Commencement Information

I3 Reg. 9 in force at 31.12.2020 on IP completion day by [S.I. 2020/1640](#), [reg. 2](#), [Sch.](#)

CHAPTER 2

[^{F3}Importation – transitional provisions]

F3 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

[^{F4}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.]

F4 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

I4 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

[^{F5}(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.”]

F5 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.

Commencement Information

I5 Reg. 11 in force at 31.12.2020 on IP completion day by [S.I. 2020/1640](#), reg. 2, **Sch.**

Status: This version of this part contains provisions that are prospective.
Changes to legislation: There are currently no known outstanding effects for the The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 3) Regulations 2019, PART 4. (See end of Document for details)

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

^{F6}12.

F6 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 [^{F7}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.”.

F7 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.

Commencement Information

I6 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 [^{F8}transitional arrival] location under duty suspension arrangements

^{F9}14.

F8 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.

F9 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

^{F9}15.

F9 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

Status: This version of this part contains provisions that are prospective.

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Transitional provision

^{F9}**16.**

<p>F9 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</p>
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Status:

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Changes to legislation:

There are currently no known outstanding effects for the The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 3) Regulations 2019, PART 4.