
STATUTORY INSTRUMENTS

2020 No. 1412

The Travellers' Allowances and Miscellaneous Provisions (EU Exit) Regulations 2020

PART 4

Transitional and savings provisions

The Travellers' Allowances Order 1994

22. The Travellers' Allowances Order 1994(1) as it had effect immediately before IP completion day continues to have effect in relation to persons who are travelling on a voyage, flight or railway journey to the United Kingdom that is scheduled to depart before IP completion day.

The Value Added Tax Regulations 1995

23. The amendments made by regulation 11(2) and (5) do not have effect in relation to goods that were purchased before IP completion day.

The Excise Goods (Sales on Board Ships and Aircraft) Regulations 1999

24. The Excise Goods (Sales on Board Ships and Aircraft) Regulations 1999(2) continue to have effect in relation to persons and excise goods on board any ship or aircraft that is scheduled to depart before IP completion day.

The Tobacco Products Regulations 2001

25.—(1) The Tobacco Products Regulations 2001(3) as they had effect immediately before IP completion day continue to have effect in relation to specified tobacco products that are in the course of a movement on IP completion day.

(2) In paragraph (1)—

- (a) “specified tobacco products” has the meaning given in regulation 3 of the Tobacco Products Regulations 2001;
- (b) goods are “in the course of a movement on IP completion day” where those goods have been dispatched before IP completion day.

The Duty Stamps Regulations 2006

26.—(1) The Duty Stamps Regulations 2006(4) as they had effect immediately before IP completion day continue to have effect in relation to persons and retail containers of alcoholic liquor

(1) S.I. 1994/955; amended by S.I. 2009/3058, 2009/3172 and 2011/1043 and modified by S.I. 2019/594.

(2) S.I. 1999/1565; amended by S.I. 2010/592.

(3) S.I. 2001/1712; relevant amending instruments are S.I. 2002/2692, 2006/1787 and 2019/13.

(4) S.I. 2006/202; amended by S.I. 2019/15; there are other amending instruments, but none is relevant.

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where the retail containers are on board a ship or aircraft which was scheduled to depart before IP completion day.

(2) In paragraph (1) “retail containers of alcoholic liquor” is to be construed in accordance with the definitions of “alcoholic liquor” in regulation 2(1) of the Duty Stamps Regulations 2006 and “retail container” in paragraph 1(2) of Schedule 2A to the Alcoholic Liquor Duties Act 1979.