
STATUTORY INSTRUMENTS

2020 No. 1412

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

PART 4

Transitional and savings provisions

The Duty Stamps Regulations 2006

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

⁽¹⁾ S.I. 2006/202; amended by S.I. 2019/15; there are other amending instruments, but none is relevant.