EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations are made in exercise of the powers conferred by the European Union (Withdrawal) Act 2018 (c. 16) in order to address failures of retained EU law to operate effectively and other deficiencies (in particular under section 8(2)(g)) arising from the withdrawal of the United Kingdom from the European Union.

These Regulations make amendments to retained direct EU legislation relating to food information and wine.

An electronic copy of the UK Reliefs document referred to in regulation 3 is available from . A hard copy can be obtained, on written request, from HMRC, 100 Parliament Street, London SW1A 2BQ.

An impact assessment has not been produced for this instrument as no, or no significant, impact on the private or voluntary sector is foreseen.