

## STATUTORY INSTRUMENTS

# 2019 No. 13

## The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019

### PART 4

#### Transitional and saving provisions

#### CHAPTER 2

#### United Kingdom-EU movements

#### Interpretation

[<sup>F1</sup>44.—(1) The Principal Regulations as they have effect immediately before the commencement of these Regulations shall continue to have effect in relation to excise goods in the course of a movement on IP completion day between the United Kingdom (other than Northern Ireland) and the EU or vice versa. This paragraph is subject to paragraph (2).

(2) Regulations 42(3) to (6), 45 and 51 of the Principal Regulations shall cease to have effect on IP completion day.

(3) For the purposes of paragraph (1) a movement of excise goods shall be deemed to have commenced where those goods have been dispatched before IP completion day. This paragraph is subject to paragraph (4).

(4) Where excise goods have been released for consumption before IP completion day and are transported by a private individual (P) to the United Kingdom for P's own use, the goods shall be deemed to have commenced their movement before IP completion day where the aircraft, train or vessel on which P transported the goods to the United Kingdom was scheduled to depart before IP completion day.]

#### Textual Amendments

**F1** Reg. 44 substituted for regs. 44-57 (31.12.2020) by [The Excise Duties \(Transitional and Miscellaneous Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1494\)](#), regs. 1, **2(3)**

#### Modifications etc. (not altering text)

**C1** Pt. 4 applied (with modifications) (31.12.2020) by [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 3\) Regulations 2019 \(S.I. 2019/474\)](#), regs. 1, **9**; [S.I. 2020/1640](#), reg. 2, [Sch.](#)

#### Commencement Information

**I1** Reg. 44 in force at 31.12.2020 by [S.I. 2020/1640](#), reg. 2, [Sch.](#)

**Changes to legislation:**

There are currently no known outstanding effects for the The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019, Section 44.