
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 2

Excise goods arriving at RoRo locations

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

10. The Excise Goods (Holding, Movement and Duty Point) Regulations 2010 apply to excise goods⁽¹⁾—

- (a) to which regulation 131 (chargeable goods carried by RoRo vehicles destined for RoRo listed locations: making of declarations) of the Customs (Import Duty) (EU Exit) Regulations 2018⁽²⁾ applies;
- (b) in respect of which a declaration for the free-circulation procedure or an authorised use procedure has been made in accordance with that regulation (and not amended or withdrawn unless in accordance with that regulation); and
- (c) in respect of which the notification referred to in paragraph 11(1) of Schedule 1 to the Taxation (Cross-border Trade) Act 2018 is being treated as having been made under regulation 4(3B) of the Customs (Import Duty) (EU Exit) Regulations 2018,

with the modifications set out in this chapter.

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
- (b) after the definition of “report of receipt” regard as inserted—
““RoRo location” means any of—
 - (a) the RoRo listed locations referred to in regulation 130(1) of the import duty regulations⁽³⁾; and

(1) “Excise goods” are defined by regulation 3(1) of [S.I. 2010/593](#), amended by [S.I. 2019/13](#).

(2) [S.I. 2018/1248](#), amended by [S.I. 2019/326](#).

(3) Regulation 130(1) of [S.I. 2018/1248](#) defines a “RoRo listed location” as a location in the United Kingdom listed in a notice published by HMRC. The notice is available in draft at https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/777006/Draft_Notices_to_be_Made_Under_The_Customs_Import_Duty__EU_Exit_Regulations_2018.pdf and, if and when

- (b) a control zone to which article 5(2)(a) of the Channel Tunnel (Customs and Excise) Order 1990(4) refers.”.

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

- 12.**—(1) Regard regulation 19(3) as modified as follows.
- (2) After sub-paragraph (a) regard as inserted—
- “(aa) a failure to comply with regulation 57(11) (completion of draft electronic administrative document for movements of excise goods under duty suspension arrangement from RoRo locations);”.
- (3) Regard the full stop at the end of sub-paragraph (b) as substituted by a semi-colon.
- (4) After sub-paragraph (b) regard as inserted—
- “(bb) a failure to comply with regulation 60AA(2) (procedure for movement of excise goods under duty suspension arrangements from RoRo locations when computerised system unavailable).”.

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 RoRo 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.”.

Movements of excise goods from a RoRo location under duty suspension arrangements

- 14.**—(1) In regulation 57—
- (a) in paragraph (1), after “electronic administrative document”, regard as inserted “, but see paragraph (10) for an exception for the beginning of a movement from a RoRo location”;
- (b) in paragraph (2) for “Before” regard as substituted “Except as provided for in paragraph (10) and (11), before”;
- (c) in paragraph (7)—
- (i) in sub-paragraph (a) regard “or” as omitted;
- (ii) at the end of sub-paragraph (b) regard the full stop as substituted by “; or”; and

finalised, will be available at <https://www.gov.uk/government/collections/customs-vat-and-excise-regulations-leaving-the-eu-with-no-deal> and may be inspected free of charge at HM Revenue and Customs, 100 Parliament Street, London SW1A 2BQ.

- (4) S.I. 1990/2167; relevant amending instruments are S.I. 1993/1813 and S.I. 1994/1405.

(iii) after sub-paragraph (b) regard as inserted—

“(c) if paragraph (10) applies, a printed version of the customs declaration which includes the details of the guarantee referred to in that paragraph.”; and

(d) after paragraph (9) regard as inserted—

“(10) Where—

(a) the excise goods are dispatched from a RoRo location; and

(b) details of the guarantee required in accordance with regulation 39 have been provided to the Commissioners in the declaration for the free-circulation procedure or authorised use procedure made in accordance with regulation 131 of the import duty regulations,

the consignor may dispatch the goods before completing a draft electronic administrative document.

(11) Where paragraph (10) applies, the consignor must complete the draft electronic administrative document and send it to the Commissioners as soon as practicable and no later than the latest time for making the notification referred to in regulation 4(3C) of the import duty regulations.”.

(2) In regulation 60, after paragraph (1), regard as inserted—

“(1A) This regulation does not apply where regulation 60AA applies.”.

(3) After regulation 60 regard as inserted—

“Procedure for movement of excise goods under duty suspension arrangements from RoRo locations when computerised system unavailable

60AA.—(1) This regulation applies where—

(a) goods are dispatched before completion of the draft electronic administrative document in accordance with regulation 57(10); and

(b) the computerised system is unavailable at the time the consignor is required to complete the draft electronic administrative document in accordance with regulation 57(11).

(2) Excise goods may only be moved from the place of importation under duty suspension arrangements if they are accompanied by a printed version of the customs declaration which includes the details of the guarantee required in accordance with regulation 39.

(3) At any time before the consignor completes the draft electronic administrative document in accordance with paragraph (2) the Commissioners may require the consignor to—

(a) provide a copy of the printed version of the customs declaration;

(b) verify the data contained in that document; and

(c) provide information on the reasons for the unavailability of the computerised system (if the consignor is responsible for that unavailability).

(4) As soon as the computerised system is restored the consignor must complete a draft electronic administrative document that complies with the requirements set out in regulation 57(9) and send it to the Commissioners.

(5) The Commissioners must, in accordance with regulation 57(3), carry out a verification of the data in the draft electronic administrative document.

(6) If the data are valid, regulation 57(5) to (8) shall apply and the electronic administrative document shall replace the printed version of the customs declaration.

(7) If the data are invalid, the movement shall be treated as taking place under cover of the printed version of the customs declaration.

(8) The consignor must keep a copy of the printed version of the customs declaration.”.

Relevant regulations

15. In Schedule 1, regard the following regulations as inserted in the appropriate place—

- (a) 57(11) (completion of draft electronic administrative document for movements of excise goods under duty suspension arrangement from RoRo locations); and
- (b) 60AA(2) and (4) (procedure for movement of excise goods under duty suspension arrangements from RoRo locations when computerised system unavailable).

Transitional provision

16.—(1) This chapter has no effect in relation to goods in the course of a movement on exit day.

(2) For the purposes of paragraph (1), the term “in the course of a movement on exit day” has the meaning provided by regulation 44(2) of the Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019.