
STATUTORY INSTRUMENTS

2020 No. 1412

**EXITING THE EUROPEAN UNION
EXCISE
VALUE ADDED TAX**

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

*Made - - - - at 9.15 a.m. on 3rd
December 2020
Laid before the House of at 2.30 p.m. on 3rd
Commons - - December 2020
Coming into force in accordance with regulation 1*

**THE TRAVELLERS' ALLOWANCES AND MISCELLANEOUS
PROVISIONS (EU EXIT) REGULATIONS 2020**

PART 1

Introductory

1. Citation and commencement

PART 2

Travellers' allowances and simplified computation

2. Amendment of the Travellers' Allowances Order 1994
3. After article 1 insert— Interpretation (1) In this Order “excise goods” means any goods chargeable...
4. In article 2— (a) in paragraph (1)—
5. In article 3 omit the words from “That condition” to...
6. After article 5 insert— Simplified calculation of excise duty (1) This article has effect for the purposes of calculating...
7. (1) The Schedule is amended as follows.
8. After the Schedule insert— SCHEDULE 2 SIMPLIFIED CALCULATION OF EXCISE...

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

PART 3

Consequential provisions and miscellaneous amendments

CHAPTER 1

Consequential provisions

9. References to section 13 of the Customs and Excise (General Reliefs) Act 1979
10. References to a person entering the United Kingdom

CHAPTER 2

Miscellaneous amendments

11. Amendment of the Value Added Tax Regulations 1995
12. Amendment of the Tobacco Products Regulations 2001
13. Amendment of the Duty Stamps Regulations 2006

CHAPTER 3

Sales on board ships, aircraft and trains

14. Revocation of the Excise Goods (Sales on Board Ships and Aircraft) Regulations 1999
15. Consequential amendments and revocation
16. Omit regulation 16(2) (other regulations) of the Hydrocarbon Oil (Registered...
17. (1) The Duty Stamps Regulations 2006 are amended as follows....
18. The Excise Goods (Sales on Board Ships and Aircraft) (Amendment)...
19. Omit regulations 17 to 20 (amendments to the Excise Goods...

CHAPTER 4

Export shops and stores

20. Amendment of the Excise Goods (Export Shops) Regulations 2000
21. Amendment of the Excise Goods (Aircraft and Ship's Stores) Regulations 2015

PART 4

Transitional and savings provisions

22. The Travellers' Allowances Order 1994
 23. The Value Added Tax Regulations 1995
 24. The Excise Goods (Sales on Board Ships and Aircraft) Regulations 1999
 25. The Tobacco Products Regulations 2001
 26. The Duty Stamps Regulations 2006
- Signature
Explanatory Note