



Taxation (Cross-border Trade) Act 2018

2018 CHAPTER 22

PART 4 **U.K.**

EXCISE DUTIES

44 Excise duties: postal packets sent from overseas **U.K.**

- (1) HMRC Commissioners may by regulations impose a liability to excise duty on a person outside the United Kingdom in respect of the entry of goods into the United Kingdom, if the person sent, or arranged for the sending of, the goods to their recipient in a postal packet.
- (2) The regulations may—
 - (a) provide that the liability of the sender of the goods to excise duty arises only in relation to goods of a value described in the regulations,
 - (b) provide that, in cases specified in the regulations, other persons are jointly and severally liable for the excise duty, and
 - (c) provide that persons who would otherwise be liable to the excise duty are not so liable.
- (3) Among other provision that may be made by the regulations, the regulations may make provision—
 - (a) requiring persons to register with HMRC Commissioners under the regulations for the purpose of accounting for excise duty,
 - (b) requiring persons to provide information to HMRC Commissioners about the goods or the person who sent, or arranged for the sending of, them,
 - (c) about penalties for failure to comply with the regulations, and
 - (d) modifying the application of provision made by or under the customs and excise Acts in relation to cases dealt with by the regulations.
- (4) In this section—
 - “the customs and excise Acts” has the same meaning as in the Customs and Excise Management Act 1979, and
 - “postal packet” has the meaning given by the Postal Services Act 2000.

Changes to legislation: There are currently no known outstanding effects for the Taxation (Cross-border Trade) Act 2018, PART 4. (See end of Document for details)

45 General regulation making power for excise duty purposes etc U.K.

- (1) HMRC Commissioners may make regulations generally for excise duty purposes or for the purposes of an excise duty specified in the regulations.
- (2) Among other things, the regulations may make provision about—
 - (a) duty points (and connected provision such as the calculation and payment of the duty and the person liable for the duty),
 - (b) the holding and movement of goods,
 - (c) warehousing of goods or stores,
 - (d) drawback, rebate, relief, exemption, reimbursement or remission of or from excise duty,
 - (e) the descriptions of goods on which excise duty is chargeable,
 - (f) approvals or registrations of persons or premises,
 - (g) the production of goods and other processes relating to goods,
 - (h) the stamping or marking of goods,
 - (i) restrictions on the use of goods,
 - (j) record keeping (including electronic record keeping) and provision of information or documents (including electronic provision), and
 - (k) any arrangements that have effect as a result of section 31 (territories forming part of a customs union with UK).
- (3) The power to make regulations under this section may (among other things) be exercised by amending or repealing any Act of Parliament (whenever passed).
- (4) In this section “approvals” includes authorisations and licences.

46 Exercise of information powers in connection with excise duty U.K.

- (1) HMRC Commissioners may make regulations imposing obligations on revenue traders for the purpose of giving effect to international excise arrangements.
- (2) The regulations may require the submission to HMRC Commissioners by revenue traders of statements containing such particulars of—
 - (a) relevant business matters in which the revenue traders are concerned, and
 - (b) the persons concerned in those matters,
 as may be specified in the regulations.
- (3) The regulations may provide for statements about relevant business matters to be submitted at such times and intervals, in such cases and in such form and manner as may be specified—
 - (a) in the regulations, or
 - (b) by HMRC Commissioners in accordance with the regulations.
- (4) For the purposes of this section, each of the following is a “relevant business matter” in relation to a revenue trader —
 - (a) any goods or services supplied by or to the revenue trader in the course or furtherance of a business,
 - (b) any goods in the importation or exportation of which the revenue trader is concerned in the course or furtherance of a business, or
 - (c) any transaction or activity made or taking place in the course or furtherance of a business,

so far as information about the goods, services, transaction or activity could be relevant to any international excise arrangements.

- (5) If any international excise arrangements have effect, any power of an officer of Revenue and Customs to obtain information or documents under any enactment (or instrument made under any enactment) relating to excise duty is exercisable in relation to matters which are relevant to those arrangements.
- (6) HMRC Commissioners may disclose information which is obtained as a result of subsection (5) (and no obligation of secrecy, whether imposed by statute or otherwise, prevents the disclosure) if—
 - (a) the disclosure is required in accordance with the international excise arrangements, and
 - (b) HMRC Commissioners are satisfied that the recipient is bound, or has undertaken, both to observe rules of confidentiality which are no less strict than those applying to the information in the United Kingdom and to use the information only for the purposes contemplated by the arrangements.
- (7) Powers are exercisable as a result of subsection (5) only if HMRC Commissioners have given (and not withdrawn) a direction in writing authorising their use (either generally or in relation to specified cases).
- (8) HMRC Commissioners may not make regulations under this section, or give a direction under subsection (7), unless they consider that making the regulations or giving the direction would facilitate the administration, collection or enforcement of any excise duty.
- (9) In this section—

“international excise arrangements” means arrangements which—

 - (a) have effect by virtue of an Order in Council under section 173 of the Finance Act 2006, and
 - (b) relate to any excise duty or any duty corresponding to excise duty imposed under the law of the territory, or any of the territories, in relation to which the arrangements have been made, and

“revenue trader” has the meaning given by section 1(1) of the Customs and Excise Management Act 1979.

47 EU law relating to excise duty U.K.

- (1) Any EU regulation so far as applying in relation to excise duty, and any direct EU legislation so far as relevant to any such regulation, that form part of the law of the United Kingdom as a result of section 3 of the European Union (Withdrawal) Act 2018 cease to have effect.
- (2) In the application of section 4(1) of that Act (saving for EU rights, powers, liabilities, obligations, restrictions, remedies and procedures) in relation to any excise duty, the rights, powers, liabilities, obligations, restrictions, remedies and procedures mentioned there are subject to any exclusions or other modifications made by regulations made by the Treasury.
- (3) No regulations may be made under this section on or after 1 April 2023.

Changes to legislation: There are currently no known outstanding effects for the Taxation (Cross-border Trade) Act 2018, PART 4. (See end of Document for details)

- (4) Further provision relevant to the law relating to excise duty is made by the European Union (Withdrawal) Act 2018: see, for example, section 6 of that Act (interpretation of retained EU law).
- (5) Nothing in this section is to be read as restricting the power conferred by section 45 (which could, for example, be exercised so as to replicate or apply, with or without modifications, any EU regulation or legislation mentioned in subsection (1)).

Commencement Information

II S. 47 in force at 31.12.2020 by S.I. 2020/1642, reg. 4(c)

48 Regulations under ss. 44 to 47 **U.K.**

- (1) Regulations under any of sections 44 to 47 are to be made by statutory instrument.
- (2) A statutory instrument containing regulations under section 45 that makes provision within subsection (3) of this section, or regulations under section 47, must be laid before the House of Commons, and, unless approved by that House before the end of the period of 28 days beginning with the date on which the instrument is made, ceases to have effect at the end of that period
- (3) The provision is within this subsection if it—
- amends or repeals any Act of Parliament,
 - restricts any rebate of or relief from excise duty,
 - extends the descriptions of goods on which excise duty is chargeable, or
 - extends the cases in which stamping or marking of goods is required.
- (4) The fact that a statutory instrument ceases to have effect as mentioned in subsection (2) does not affect—
- anything previously done under the instrument, or
 - the making of a new statutory instrument.
- (5) In calculating the period for the purposes of subsection (2), no account is to be taken of any time—
- during which Parliament is dissolved or prorogued, or
 - during which the House of Commons is adjourned for more than 4 days.
- (6) A statutory instrument containing regulations under any of sections 44 to 46 other than one to which subsection (2) applies is subject to annulment in pursuance of a resolution of the House of Commons.
- (7) If—
- a statutory instrument contains provision under any of sections 44 to 47 and provision relating to excise duty under another enactment, and
 - the Parliamentary procedure applicable to a statutory instrument containing provision under the other enactment does not require House of Commons approval,
- the only Parliamentary procedure that is to apply to the instrument mentioned in paragraph (a) is that given by this section.

Changes to legislation: There are currently no known outstanding effects for the Taxation (Cross-border Trade) Act 2018, PART 4. (See end of Document for details)

- (8) For the purposes of subsection (7) the Parliamentary procedure applicable to a statutory instrument requires House of Commons approval if, as a condition of its continuing to have effect or its making, the House of Commons has to approve the statutory instrument or a draft of it.
- (9) The power to make regulations under any of sections 44 to 47 does not restrict the width of any power to make legislation under any other enactment relating to excise duty.
- (10) Any power to make regulations under any of sections 44 to 47 may be exercised—
- (a) either in relation to all cases to which the power extends, or in relation to those cases subject to specified exceptions, or in relation to any specified case or description of case, or
 - (b) so as to make different provision for different purposes or areas.
- (11) Any power to make regulations under any of sections 44 to 47 includes—
- (a) power conferring a discretion on any specified person to do anything under, or for the purposes of, the regulations,
 - (b) power to make provision by reference to things specified in a notice published in accordance with the regulations,
 - (c) power to make supplementary, incidental and consequential provision, and
 - (d) power to make transitional or transitory provision and savings.

49 Sections 44 to 48: interpretation **U.K.**

In sections 44 to 48—

“excise duty” means any excise duty under—

- (a) ^{F1}Part 2 of the Finance (No. 2) Act 2023 (alcohol duty),]
- (b) the Hydrocarbon Oil Duties Act 1979, or
- (c) the Tobacco Products Duty Act 1979, and

“HMRC Commissioners” means the Commissioners for Her Majesty's Revenue and Customs.

Textual Amendments

- F1** Words in s. 49 substituted (1.8.2023) by [Finance \(No. 2\) Act 2023 \(c. 30\), s. 120\(2\), Sch. 13 para. 19\(2\)](#); S.I. 2023/884, [reg. 2\(1\)\(j\)](#) (with [reg. 10](#))

50 Excise duty amendments connected with withdrawal from EU **U.K.**

Schedule 9 makes amendments of enactments relating to excise duty in consequence of the provision made by this Part or otherwise in connection with the withdrawal of the United Kingdom from the EU (including some amendments also relating to duties of customs).

Commencement Information

- I2** [S. 50](#) in force at 31.12.2020 by [S.I. 2020/1642, reg. 4\(c\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Taxation (Cross-border Trade) Act 2018, PART 4.