

*Changes to legislation:* There are currently no known outstanding effects for the Taxation (Cross-border Trade) Act 2018, SCHEDULE 9. (See end of Document for details)

## SCHEDULES

### SCHEDULE 9 **U.K.**

Section 50

#### EXCISE DUTY AMENDMENTS CONNECTED WITH WITHDRAWAL FROM EU

##### *Customs and Excise Management Act 1979*

1 The Customs and Excise Management Act 1979 is amended as follows.

##### **Commencement Information**

**11** Sch. 9 para. 1 in force at 31.12.2020 by [S.I. 2020/1642](#), [reg. 4\(c\)](#)

2 In section 101 (excise licences), in subsection (4), after “the Customs and Excise Acts 1979” insert “ or made by regulations under section 45 of the Taxation (Cross-border Trade) Act 2018 ”.

##### **Commencement Information**

**12** Sch. 9 para. 2 in force at 31.12.2020 by [S.I. 2020/1642](#), [reg. 4\(c\)](#)

3 (1) Section 157 (bonds and security) is amended as follows.

(2) Omit subsection (1A).

(3) In subsection (2)—

(a) in paragraph (a), for the words from “either” to “United Kingdom” substitute “ on behalf of Her Majesty ”, and

(b) omit the sentence after paragraph (c).

(4) In consequence of the amendments made by this paragraph, in section 27 of the Finance Act 2000, omit subsections (3), (5) and (6).

##### **Commencement Information**

**13** Sch. 9 para. 3 in force at 31.12.2020 by [S.I. 2020/1642](#), [reg. 4\(c\)](#)

##### *Hydrocarbon Oil Duties Act 1979*

4 The Hydrocarbon Oil Duties Act 1979 is amended as follows.

##### **Commencement Information**

**14** Sch. 9 para. 4 in force at 31.12.2020 by [S.I. 2020/1642](#), [reg. 4\(c\)](#)

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- 5 (1) Section 13AC (use of rebated kerosene for private pleasure-flying) is amended as follows.
- (2) After subsection (6) insert—
- “(6A) In this section “private pleasure-flying” means the use of an aircraft otherwise than for commercial purposes by—
- (a) the owner of the aircraft, or
- (b) any other person entitled to use it.
- (6B) For the purposes of subsection (6A), the cases in which an aircraft is to be regarded as used for commercial purposes include any case where—
- (a) consideration is provided by any person for the use of the aircraft (whether for the carriage of passengers or goods or for the supply of services or otherwise), or
- (b) the aircraft is used for the purposes of any public authority.
- (6C) Regulations may provide for other cases in which use of an aircraft is treated as being, or not being, private pleasure-flying for the purposes of this section.”
- (3) In subsection (7), omit the definition of “private pleasure-flying”.

**Commencement Information**

**I5** Sch. 9 para. 5 in force at 31.12.2020 by [S.I. 2020/1642](#), [reg. 4\(c\)](#)

- 6 (1) Section 14E (rebated heavy oil and bioblend: private pleasure craft) is amended as follows.
- (2) Omit subsection (7A).
- [<sup>F1</sup>(3) After that subsection insert—
- “(7B) In this section “private pleasure craft” means any aircraft or vessel used otherwise than for commercial purposes by—
- (a) the owner of the aircraft or vessel, or
- (b) any other person entitled to use it.
- (7C) For the purposes of subsection (7B), the cases in which an aircraft or vessel is to be regarded as used for commercial purposes include any case where—
- (a) consideration is provided by any person for the use of the aircraft or vessel (whether for the carriage of passengers or goods or for the supply of services or otherwise), or
- (b) the aircraft or vessel is used for the purposes of any public authority.
- (7D) Regulations may provide for other cases in which any aircraft or vessel is treated as being, or not being, a private pleasure craft for the purposes of this section.”]
- [<sup>F2</sup>(4) In subsection (8), omit the definition of “private pleasure craft”.]
- (5) In consequence of the amendment made by sub-paragraph (2), omit section 189 of the Finance Act 2012.

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#### Textual Amendments

- F1** Sch. 9 para. 6(3) omitted (1.10.2021 for N.I.) by virtue of Finance Act 2020 (c. 14), Sch. 11 paras. 17, 18; S.I. 2021/740, reg. 3 (with reg. 1(2))
- F2** Sch. 9 para. 6(4) omitted (1.10.2021 for N.I.) by virtue of Finance Act 2020 (c. 14), Sch. 11 paras. 17, 18; S.I. 2021/740, reg. 3 (with reg. 1(2))

#### Commencement Information

- I6** Sch. 9 para. 6 in force at 31.12.2020 by S.I. 2020/1642, reg. 4(c)

#### *Tobacco Products Duty Act 1979*

- 7 In section 5 of the Tobacco Products Duty Act 1979 (retail price of cigarettes), in subsection (1A)(a), for “a member State” substitute “ the United Kingdom ”.

#### Commencement Information

- I7** Sch. 9 para. 7 in force at 31.12.2020 by S.I. 2020/1642, reg. 4(c)

#### *Finance Act 1994*

- 8 (1) In section 12 of the Finance Act 1994 (assessments to excise duty), omit subsection (2A).
- (2) In consequence of the amendment made by sub-paragraph (1), omit regulation 9 of the Excise Duty Points (Duty Suspended Movements of Excise Goods) Regulations 2001.

#### Commencement Information

- I8** Sch. 9 para. 8 in force at 31.12.2020 by S.I. 2020/1642, reg. 4(c) (with reg. 6)

#### *Finance Act 2008*

- 9 In Schedule 41 to the Finance Act 2008 (penalties: failure to notify and certain VAT and excise wrongdoing), in the table in paragraph 1, in the final entry relating to excise duties, for “Article 79 of Council Regulation 2913/92/EEC” substitute “ Part 1 of the Taxation (Cross-border Trade) Act 2018 ”.

#### Commencement Information

- I9** Sch. 9 para. 9 in force at 31.12.2020 by S.I. 2020/1642, reg. 4(c) (with reg. 8)

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*f<sup>3</sup>Savings in relation to Northern Ireland*

**Textual Amendments**

**F3** Sch. 9 para. 10 and cross-heading inserted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), s. 11(1)(e), **Sch. 1 para. 11** (with [Sch. 2 para. 7\(7\)-\(9\)](#)); S.I. 2020/1642, reg. 9

- 10 The provisions amended by this Schedule continue to have effect—
- (a) for any purpose in connection with duty charged as a result of section 4(1) of the Taxation (Post-transition Period) Act 2020, and
  - (b) in relation to goods in Northern Ireland,
- as if those provisions were not so amended.]

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