



Taxation (Cross-border Trade) Act 2018

2018 CHAPTER 22

PART 4

EXCISE DUTIES

45 General regulation making power for excise duty purposes etc

- (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.

Changes to legislation:

There are currently no known outstanding effects for the Taxation (Cross-border Trade) Act 2018, Section 45.