



# 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.