



Taxation (Cross-border Trade) Act 2018

2018 CHAPTER 22

PART 4

EXCISE DUTIES

47 EU law relating to excise duty

- (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.
- (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)).