
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 1st January 2014, amend the Excise Goods (Holding, Movement and Duty Point) Regulations 2010 (S.I. 2010/593). Regulation 3 amends the definition of “Member State” and “territory of a Member State” adding the territories of Mayotte and Saint-Martin to those treated as excluded from the territory of the Member State. This reflects amendments made, with effect from 1st January 2014, to Article 5 of Council Directive 2008/118/EC(1) by European legislation(2).

A Tax Information and Impact Note has not been prepared for this instrument as it contains no substantive changes to tax policy.

(1) OJ No L 9, 14.1.09, p12.

(2) Council Directive 2013/61/EU, OJ No L 353, 28.12.13, p5.