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STATUTORY INSTRUMENTS

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**2019 No. 1216**

**The Excise Duties (Miscellaneous Amendments)  
(EU Exit) (No. 4) Regulations 2019**

**PART 3**

Modifications of retained direct EU legislation

**Modifications of retained direct EU legislation**

**3.—**(1) In Council Implementing Decision (EU) 2015/356 of 2 March 2015 authorising the United Kingdom to apply differentiated levels of taxation to motor fuels in certain geographical areas, in accordance with Article 19 of Directive [2003/96/EC](#), treat—

- (a) the reference to Directive [2003/96/EC](#) in Article 1(2) of the Decision—
  - (i) as a reference to that Directive as it had effect immediately before exit day; and
  - (ii) as if the minimum rates provided for by Article 7 of that Directive (read in accordance with paragraph (i)) were binding on the United Kingdom on and after exit day; and
- (b) the second paragraph of Article 2 and Article 3 as omitted.

(2) In Council Implementing Decision (EU) 2017/1767 of 25 September 2017 authorising the United Kingdom to apply reduced levels of taxation to motor fuels consumed on the islands of the Inner and Outer Hebrides, the Northern Isles, the islands in the Clyde, and the Isles of Scilly, in accordance with Article 19 of Directive [2003/96/EC](#), treat the words “and shall expire on 31 October 2023” in Article 2 and Article 3 as omitted.

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**Commencement Information**

**II** Reg. 3 in force at 31.12.2020 by [S.I. 2020/1640](#), reg. 2, [Sch.](#)

**Changes to legislation:**

There are currently no known outstanding effects for the The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 4) Regulations 2019, PART 3.