

STATUTORY INSTRUMENTS

2019 No. 13

**EXITING THE EUROPEAN UNION
EXCISE**

**The Excise Goods (Holding, Movement and Duty
Point) (Amendment etc.) (EU Exit) Regulations 2019**

Made - - - - 14th January 2019
Laid before the House of
Commons - - - - 15th January 2019
Coming into force in accordance with regulation 1

The Commissioners for Her Majesty's Revenue and Customs make these Regulations in exercise of the powers conferred by—

- (a) sections 93(1), (2)(a), (e), (fa), (fb) (fc), (3), (4), (5) and (5A), 100G, 100H, 118A(1) and (2) and 127A of the Customs and Excise Management Act 1979 ^{M1};
- (b) sections 41A(7)(c), 56(1)(b) and (d) and 62(5)(b) and (d) of the Alcoholic Liquor Duties Act 1979 ^{M2};
- (c) section 7(1)(b) and (ba) of the Tobacco Products Duty Act 1979 ^{M3};
- (d) section 1 of the Finance (No. 2) Act 1992 ^{M4}; and
- (e) sections 45(1), (2)(a), (b) and (j), 48(11) and 52(2) and (5)(b) of the Taxation (Cross-border Trade) Act 2018 ^{M5}.

The Commissioners for Her Majesty's Revenue and Customs consider it appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the European Union, that the following Regulations come into force on such day as the Treasury may by regulations under section 52(2) of the Taxation (Cross-border Trade) Act 2018 appoint, and to make the transitional and savings provisions contained in regulation 42 and Part 4 of these Regulations.

Marginal Citations

M1 1979 c. 2; section 1(1) defines “the Commissioners”; the definition of “the Commissioners” was substituted by the Commissioners for Revenue and Customs Act 2005 (c. 11), **Schedule 4**, paragraph 22(b); section 93(2)(a) was amended by the Finance Act 1981 (c. 35), **Schedule 8**, paragraph 2; section 93(1) was substituted, section 93(3) amended and section 93(2)(fa), (fb) and (fc) and (5A) inserted by the Finance (No. 2) Act 1992 (c. 48), **Schedule 2**, paragraph 2; sections 100G and 100H were inserted by the Finance Act 1991 (c. 31), **Schedule 4**; section 100H was amended by the

Finance (No. 2) Act 1992, Schedule 1, paragraph 6 and Schedule 2, paragraph 4 and by the Finance Act 2002 (c. 23), **Schedule 3, Part 1, paragraph 2**; **section 118A** was inserted by the Finance Act 1991, Schedule 5 and section 118A(1)(b) was amended by the Finance (No. 3) Act 2010 (c. 33), **Schedule 13, paragraph 1**; **section 127A** was inserted by the Finance Act 1983 (c. 28), **section 6** and amended by the Finance (No. 2) Act 1992, Schedule 1, paragraph 7.

- M2** 1979 c. 4; **section 4(3)** applies the definition of “the Commissioners” (amended by the Commissioners for Revenue and Customs Act 2005) in section 1(1) of the Customs and Excise Management Act 1979 (c. 2). Section 41A was inserted by the Finance Act 1991 (c. 31), **section 7(2)**.
- M3** 1979 c. 7; **section 10(3)** applies the definition of “the Commissioners” in section 1(1) (amended by the Commissioners for Revenue and Customs Act 2005) of the Customs and Excise Management Act 1979 (c. 2). Section 7(1)(b) was amended, and section 7(1)(ba) inserted, by the Finance Act 2000 (c. 17), **section 15(5)** and (6).
- M4** 1992 c. 48; **section 1(7)** defines “the Commissioners” as “the Commissioners of Customs and Excise”. The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Her Majesty’s Revenue and Customs by section 5 of the Commissioners for Revenue and Customs Act 2005. Section 50(1) of that Act provides that a reference to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty’s Revenue and Customs.
- M5** 2018 c. 22; **section 49** defines “HMRC Commissioners” as the Commissioners for Her Majesty’s Revenue and Customs and section 52(1) defines “relevant subordinate legislation”.

Changes to legislation:

There are currently no known outstanding effects for the The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019, Introductory Text.