
STATUTORY INSTRUMENTS

2019 No. 13

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

PART 2

Amendments to the Excise Goods (Holding, Movement and Duty Point) Regulations 2010

- 24.**—(1) Regulation 58 is amended as follows.
- (2) In paragraph (2) for the words from “comply” to the end substitute “ complete a draft cancellation message and send it to the Commissioners using the [F¹UK] computerised system. ”.
- (3) Insert the following paragraphs immediately after paragraph (2)—
- “(2A) The draft cancellation message must comply with the requirements for that message specified in the notice published by the Commissioners in accordance with regulation 56(2).
- (2B) The Commissioners must carry out an electronic verification of the data in the draft cancellation message.
- (2C) Where the data in the document are invalid, the Commissioners must, using the [F²UK] computerised system, inform the consignor of that fact without delay.
- (2D) Where the data in the document are valid, the Commissioners must—
- (a) add the date and time of validation to the cancellation message and communicate that information to the consignor;
- (b) where the consignee is an authorised warehousekeeper, forward the cancellation message to the consignee.”.
- (4) In paragraph (4)—
- (a) insert “ or ” at the end of sub-paragraph (a);
- (b) omit sub-paragraph (b);
- (c) in sub-paragraph (c) for “EU” substitute “ United Kingdom ”; and
- (d) omit everything from the semi-colon at the end of sub-paragraph (c) to the end of the paragraph, but not the full-stop.
- (5) In paragraph (5) for the words from “comply” to the end substitute “ complete a draft change of destination message and send it to the Commissioners using the [F³UK] computerised system. ”.
- (6) For paragraph (6) substitute—
- “(6) The draft change of destination message must comply with the requirements for that message specified in the notice published by the Commissioners in accordance with regulation 56(2).”.
- (7) After paragraph (6) insert—

“(7) The Commissioners must carry out an electronic verification of the data in the draft change of destination message.

(8) Where the data in the message are invalid, the Commissioners must, using the [F4UK] computerised system, inform the consignor of that fact without delay.

(9) Where the data in the message are valid, the Commissioners must:

- (a) add the date and time of validation and a sequence number to the change of destination message and inform the consignor of that number;
- (b) update the original electronic administrative document in accordance with the information in the change of destination message; and
- (c) inform the consignee mentioned in the original electronic administrative document of the change of destination in accordance with the requirements for the notification of change of destination message specified in the notice published by the Commissioners in accordance with regulation 56(2).”.

Textual Amendments

- F1** Word in reg. 24(2) inserted (31.12.2020 immediately before IP completion day) by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), regs. 1(2), **82(d)**
- F2** Word in reg. 24(3) inserted (31.12.2020 immediately before IP completion day) by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), regs. 1(2), **82(d)**
- F3** Word in reg. 24(5) inserted (31.12.2020 immediately before IP completion day) by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), regs. 1(2), **82(d)**
- F4** Word in reg. 24(7) inserted (31.12.2020 immediately before IP completion day) by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), regs. 1(2), **82(d)**

Commencement Information

- I1** Reg. 24 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 Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019, Section 24.