
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make miscellaneous amendments to existing regulations relating to excise duty to address failures of retained EU law to operate effectively and other deficiencies arising on the withdrawal of the United Kingdom (the “UK”) from the European Union (the “EU”). “Excise duty” has the same meaning in this context as it has in Parts 4 and 5 of the Taxation (Cross-border Trade) Act 2018 (c. 22).

The Excise Warehousing (Etc.) Regulations 1988 (S.I. 1988/809) are amended so that the list of circumstances in which the accompanying document required by regulation 17(6) is not required is updated to reflect changes to excise and customs procedures that will occur as a result of the exit of the UK from the EU.

The Spirits Regulations 1991 (S.I. 1991/2564) are amended so that the existing methodology for ascertaining the strength of spirit drinks for excise duty purposes, which is drawn from the Annex to Commission Regulation EC No 2870/2000, will continue to function on and after exit day.

The Hydrocarbon Oil Duties (Marine Voyages Reliefs) Regulations 1996 (S.I. 1996/2537) are amended by substituting a definition of “private pleasure craft” by reference to domestic legislation in place of the existing EU citation.

The Warehousekeepers and Owners of Warehoused Goods Regulations 1999 (S.I. 1999/1278) are amended by removing regulation 11(2)(aa), which permits authorized warehousekeepers to consign certain goods to EU Member states.

The Excise Warehousing (Energy Products) Regulations 2004 (S.I. 2004/2064) are amended by removing references to terms which are no longer required in respect of movements of special energy products on exit day. Those products are fuels that are not chargeable with duty in the UK, but which are nonetheless subject to excise controls.

The Denatured Alcohol Regulations 2005 (S.I. 2005/1524) are amended to omit references to completely and partially denatured alcohol made in a member State other than the UK, and related citations. Those provisions are no longer required on and after exit day.

The Duty Stamps Regulations 2006 (S.I. 2006/202) are amended to omit or to replace a number of definitions and other provisions that will no longer be required on and after exit day or which will not function correctly, particularly those relating to categories of persons, EU legislative citations and to geographic descriptors.

These Regulations also make transitional and saving provision in respect of a number of the above regulations.

This instrument will be covered by an overarching HMRC impact assessment (second edition) which will be published on the website at <https://www.gov.uk/government/collections/customs-vat-and-excise-regulations-leaving-the-eu-with-no-deal>.