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STATUTORY INSTRUMENTS

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**2019 No. 15**

**The Excise Duties (Miscellaneous Amendments)  
(EU Exit) (No. 2) Regulations 2019**

**PART 2**

Amendments to miscellaneous regulations relating to excise duties

**Amendment of the Excise Warehousing (Etc.) Regulations 1988**

- 2.—(1) The Excise Warehousing (Etc.) Regulations 1988(1) are amended as follows.
- (2) In regulation 17 (removal from warehouse— documentary exceptions)—
- (a) omit paragraphs (7)(e) and (ea);
  - (b) in paragraph (12), for the definition of “single administrative document”, substitute—  
“single administrative document” means the single administrative document provided for in a public notice made by the Commissioners(2) under paragraph 5 of Schedule 1 to the Taxation (Cross-border Trade) Act 2018(3);”.

**Amendment of the Spirits Regulations 1991**

- 3.—(1) The Spirits Regulations 1991(4) are amended as follows.
- (2) In regulation 18 (ascertainment of strength of spirits), for paragraph 1(c), substitute—
- “(c) by a method set out in the Annex to [Commission Regulation \(EC\) No 2870/2000](#) of 19 December 2000, laying down Community reference methods for the analysis of spirits drinks, as it had effect in the United Kingdom immediately prior to exit day.”.

**Amendment of the Hydrocarbon Oil Duties (Marine Voyages Reliefs) Regulations 1996**

- 4.—(1) The Hydrocarbon Oil Duties (Marine Voyages Reliefs) Regulations 1996(5) are amended as follows.
- (2) In regulation 2 (interpretation), for the definition of “private pleasure craft”, substitute—

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(1) [S.I. 1988/809](#), relevantly amended by [S.I. 2002/501](#), [2010/593](#).

(2) In [S.I. 1988/809](#), “the Commissioners” means the Commissioners for Her Majesty’s Revenue and Customs. That is the meaning given by section 1(1) of the Customs and Excise Management Act 1979 and by section 4(3) of the Alcoholic Liquor Duties Act 1979. Section 37(1) of the Taxation (Cross-border Trade) Act 2018 provides that in Part 1 of that Act, “HMRC Commissioners” means “the Commissioners for Her Majesty’s Revenue and Customs”.

(3) A draft of the notice is available at [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/762620/Draft\\_Notices\\_to\\_be\\_Made\\_Under\\_The\\_Customs\\_Import\\_Duty\\_\\_EU\\_Exit\\_Regulations\\_2018.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/762620/Draft_Notices_to_be_Made_Under_The_Customs_Import_Duty__EU_Exit_Regulations_2018.pdf) . When finalised, a hard copy will be available on request from HM Revenue and Customs, 100 Parliament Street, London SW1A 2BQ.

(4) [S.I. 1991/2564](#), amended by [S.I. 2006/1058](#). There are other amending instruments, but none is relevant.

(5) [S.I. 1996/2537](#). The instrument has been amended, but not relevantly.

“private pleasure craft” has the same meaning as in section 14E of the Hydrocarbon Oil Duties Act 1979(6);”.

#### **Amendment of the Warehousekeepers and Owners of Warehoused Goods Regulations 1999**

5.—(1) The Warehousekeepers and Owners of Warehoused Goods Regulations 1999(7) are amended as follows.

- (2) Omit regulation 11(2)(aa) (privileges of an authorized warehousekeeper).

#### **Amendment of the Excise Warehousing (Energy Products) Regulations 2004**

6.—(1) The Excise Warehousing (Energy Products) Regulations 2004(8) are amended as follows.

(2) In regulation 2 (interpretation), omit the definitions of “Community duty suspension arrangements” and “UK registered consignee”.

(3) Omit regulation 3 (European Union imports).

(4) In regulation 5 (treatment of warehoused special energy products)—

- (a) omit paragraph (1);
- (b) in paragraph (2), omit “(other than special energy product that falls within paragraph (1) above)”;
- (c) in paragraph (3), after “to which paragraph” omit “(1) or”;
- (d) omit paragraph (4)(c).

#### **Amendment of the Denatured Alcohol Regulations 2005**

7.—(1) The Denatured Alcohol Regulations 2005(9) are amended as follows.

(2) In regulation 4 (classes of denatured alcohol)—

(a) for paragraph (2), substitute—

“(2) Subject to paragraph (6), completely denatured alcohol is denatured alcohol that has been made in accordance with regulation 5.”;

(b) for paragraph (3), substitute—

“(3) Subject to paragraph (6), industrial denatured alcohol is denatured alcohol that has been made in accordance with regulation 6.”;

(c) omit paragraph (4);

(d) in paragraph (6), omit the words from “that”, in the first place that it occurs, to “consumption”;

(e) omit paragraph (7).

(3) For regulation 18, substitute—

(6) Section 14E is relevantly amended by paragraph 6 of Schedule 9 to the Taxation (Cross-border Trade) Act 2018. Section 57(3) of that Act provides that Schedule 9 comes into force on such day as the Treasury may by regulations appoint.

(7) S.I. 1999/1278, relevantly amended by S.I. 2002/501, 2004/2064.

(8) S.I. 2004/2064, relevantly amended by S.I. 2010/593.

(9) S.I. 2005/1524, relevantly amended by S.I. 2010/593, 2011/1043.

### **“Importing and exporting denatured alcohol**

18. The Excise Goods (Holding, Movement and Duty Point) Regulations 2010(10) shall apply to imports and exports of denatured alcohol as if it were alcohol in respect of which excise duty has not been paid.”.

### **Amendment of the Duty Stamps Regulations 2006**

8. The Duty Stamps Regulations 2006(11) are amended as follows.

9. In regulation 2 (interpretation)—

(a) in paragraph (1)—

(i) for the definition of “authorized warehousekeeper”, substitute—

““authorized warehousekeeper”, subject to paragraph (4), means an authorised warehousekeeper under regulation 3(1) of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010;”;

(ii) for the definition of “external territory”, substitute—

““external territory” means a territory for whose external relations the United Kingdom is responsible;”;

(iii) in the definition of “irregular stamper”, omit “, other than a temporary registered consignee or unregistered commercial importer;”;

(iv) omit the definition of “registered commercial importer”;

(v) omit the definition of “tax representative”;

(vi) for the definition of “tax warehouse”, substitute—

““tax warehouse” has the meaning given in regulation 3(1) of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010;”;

(vii) omit the definition of “temporary registered consignee”;

(viii) omit the definition of “third country”;

(ix) omit the definition of “UK registered consignee”;

(x) omit the definition of “unregistered commercial importer”;

(b) for paragraph (4)(b), substitute—

“(b) is, and is by law entitled to be, recognised by the authorities of the external territory in which it is established as representing the interests of those producers in that territory, and”.

10. In regulation 5 (conditions for obtaining type A stamps)—

(a) for paragraph (3), substitute—

“(3) A registered person who is a registered owner is authorized if they are also an authorized warehousekeeper (or a person of equivalent status in an external territory), irregular stamper, compounder, a person who bottles alcoholic liquor in the United Kingdom, the holder of an excise licence under section 54(2) or 55(2) of the Alcoholic Liquor Duties Act 1979, or they do not have a fixed establishment in the United Kingdom or an external territory and they carry on a trade or business that consists of or includes distilling, manufacturing, or bottling, alcoholic liquor.”;

(b) omit paragraph (4).

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(10) S.I. 2010/593, amended by S.I. 2011/2225, 2012/2786, 2013/3210, 2015/368, 2019/13 and modified by S.I. 2010/594.

(11) S.I. 2006/202, relevantly amended by S.I. 2010/593, 2011/1043. There are other amending instruments, but none is relevant.

11. In regulation 6(3) (conditions for obtaining authority to affix type A stamps to retail containers), omit “who is not a temporary registered consignee or unregistered commercial importer and”.
12. In regulation 9(2)(e) (registration), omit “UK registered consignee,”.
13. In regulation 10 (disqualification from being registered)—
- (a) for paragraph (4), substitute—

“(4) A person is disqualified from being registered if they have a fixed establishment in the United Kingdom or an external territory, unless they are an authorized warehousekeeper (or a person of equivalent status in an external territory), irregular stamper, registered owner, compounder, a person who bottles alcoholic liquor in the United Kingdom, or the holder of an excise licence under section 54(2) or 55(2) of the Alcoholic Liquor Duties Act 1979.”;
  - (b) in paragraph (5), for “European Union” substitute “United Kingdom”.
14. In regulation 14 (ordering and obtaining type A stamps)—
- (a) in paragraph (2)(f)(ii), for “an external territory or a third country” substitute “a place outside the United Kingdom”;
  - (b) omit paragraphs (7) and (8).
15. In regulation 15 (receiving type A stamps)—
- (a) omit paragraph (2);
  - (b) in paragraph (3), after “registered person” omit “, temporary registered consignee or unregistered commercial importer”;
  - (c) omit paragraph (5).
16. Omit regulation 16(3) (returning type A stamps).
17. In paragraph (1) of regulation 19 (premises where duty stamps etc, may be affixed)—
- (a) in sub-paragraph (a), for “a third country” substitute “a place outside the United Kingdom that is not an external territory”;
  - (b) omit sub-paragraph (c);
  - (c) in sub-paragraph (d)—
    - (i) at the end of paragraph (ii), insert “, or”;
    - (ii) in paragraph (iii), for “an external territory or a third country” substitute “a place outside the United Kingdom”; and
    - (iii) omit paragraph (iv).
18. In regulation 20 (times at which a retail container must be stamped)—
- (a) omit paragraph (1);
  - (b) in paragraph (2), for “an external territory or third country” substitute “a place outside the United Kingdom”.