
STATUTORY INSTRUMENTS

2019 No. 15

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

PART 3

Transitional and saving provisions

Interpretation

19. In this Part, “in the course of a movement on exit day” has the same meaning as in regulation 44(2) of the Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019⁽¹⁾.

The Excise Warehousing (Etc.) Regulations 1988

20.—(1) The amendments made by regulation 2 do not apply to excise goods that are in the course of a movement on exit day.

(2) In this regulation, “excise goods” means goods subject to any excise duty, as that term is defined by section 49 of the Taxation (Cross-border Trade) Act 2018.

The Warehousekeepers and Owners of Warehoused Goods Regulations 1999

21.—(1) Regulation 11(2)(aa) of the Principal Regulations continues to apply to goods that are in the course of a movement on exit day.

(2) In this regulation, “the Principal Regulations” means the Warehousekeepers and Owners of Warehoused Goods Regulations 1999 as they have effect prior to the amendment made by regulation 5 of these Regulations.

The Denatured Alcohol Regulations 2005

22.—(1) The amendments made by regulation 7 have no effect in relation to—

- (a) denatured alcohol made before exit day;
- (b) denatured alcohol that has been incorporated before exit day into a product that is not for human consumption; or
- (c) denatured alcohol (whether made or incorporated) that is in the course of a movement on exit day.

(2) In paragraph (1), references to denatured alcohol or to a product that is not for human consumption are to be construed according to the Denatured Alcohol Regulations 2005 as they have effect prior to the amendments made by regulation 7 of these Regulations.

The Duty Stamps Regulations 2006

23.—(1) The amendments made by regulations 8 to 18 have no effect in relation to retail containers of alcoholic liquor—

- (a) to which duty stamps are affixed before exit day; or
- (b) that are in the course of a movement on exit day.

(2) In paragraph (1)—

- (a) “duty stamps” has the meaning given by paragraph 1(5) of Schedule 2A to the Alcoholic Liquor Duties Act 1979;
- (b) “retail containers of alcoholic liquor” is to be construed in accordance with the definition of “alcoholic liquor” in regulation 2(1) of the Duty Stamps Regulations 2006 and paragraph 1(2) of Schedule 2A to the Alcoholic Liquor Duties Act 1979.