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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 Hydrocarbon Oil Duties (Marine Voyages Reliefs) Regulations 1996**

4.—(1) The Hydrocarbon Oil Duties (Marine Voyages Reliefs) Regulations 1996<sup>M1</sup> are amended as follows.

(2) In regulation 2 (interpretation), for the definition of “private pleasure craft”, substitute—  
“private pleasure craft” has the same meaning as in section 14E of the Hydrocarbon Oil Duties Act 1979<sup>M2</sup>.”.

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**Commencement Information**

- I1** Reg. 4 not in force at made date, see reg. 1  
**I2** Reg. 4 in force at 31.12.2020 by [S.I. 2020/1640](#), reg. 2, [Sch.](#)
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**Marginal Citations**

- M1** [S.I. 1996/2537](#). The instrument has been amended, but not relevantly.  
**M2** 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.

**Changes to legislation:**

There are currently no known outstanding effects for the The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2019, Section 4.