
STATUTORY INSTRUMENTS

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 Duty Stamps Regulations 2006

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”.