
STATUTORY INSTRUMENTS

2019 No. 474

**EXITING THE EUROPEAN UNION
EXCISE
CHANNEL TUNNEL**

**The Excise Duties (Miscellaneous Amendments)
(EU Exit) (No. 3) Regulations 2019**

Made - - - - 6th March 2019
Laid before the House of
Commons - - - - 7th March 2019
Coming into force in accordance with regulation 1

The Commissioners for Her Majesty's Revenue and Customs make these Regulations, except regulations 10 to 17, in exercise of the powers conferred by—

- (a) section 11(1)(d) and (e) and (2) of the Channel Tunnel Act 1987 ^{M1};
- (b) section 45(1), (2)(a), (b), (d) and (j), 48(11) and 52(2) of the Taxation (Cross-border Trade) Act 2018 ^{M2}.

The Treasury consider it appropriate, in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the European Union to make regulations 1, and 10 to 17 of these Regulations and make them in exercise of the powers conferred by section 51(1)(c) of the Taxation (Cross-border Trade) Act 2018 ^{M3}.

The Commissioners for Her Majesty's Revenue and Customs and the Treasury consider it appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the European Union, that the following Regulations come into force on such day as the Treasury may by regulations under section 52(2) of the Taxation (Cross-border Trade) Act 2018 appoint.

Marginal Citations

- M1** 1987 c. 53. Section 11(1) provides that an order under that section may be made by the appropriate Minister. Section 13(1) provides that the appropriate Minister means, in relation to any matter, the Minister or Ministers in charge of any Government department or departments concerned with that matter. Section 13(2) provides that, where the Commissioners of Customs and Excise are concerned with any matter, section 13(1) shall apply as though the reference to a Minister or Ministers in charge of a Government department or departments concerned included a reference to the Commissioners

Changes to legislation: *There are currently no known outstanding effects for the The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 3) Regulations 2019, Introductory Text. (See end of Document for details)*

of Customs and Excise. The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5 of the [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#). Section 50(1) of that Act provides that a reference to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.

M2 [2018 c. 22](#). Section 49 of the Act 2018 defines "HMRC Commissioners" as the Commissioners for Her Majesty's Revenue and Customs for the purposes of sections 45 and 48.

M3 [Section 51\(1\)](#) of the Taxation (Cross-border Trade) Act 2018 provides that regulations may be made by the "appropriate Minister". Section 51(4) of that Act provides that the "appropriate Minister" includes the Treasury.

Changes to legislation:

There are currently no known outstanding effects for the The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 3) Regulations 2019, Introductory Text.