
STATUTORY INSTRUMENTS

2019 No. 474

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

PART 2

**The Excise Duty Point (External and Internal
Community Transit Procedure) Regulations 1998**

Revocations

2. The Excise Duty Point (External and Internal Community Transit Procedure) Regulations 1998(1) and the Excise Duty Point (External and Internal Community Transit Procedure) (Amendment) Regulations 1998(2) are revoked.

Transitional and saving provision

3.—(1) The Principal Regulations continue to apply in relation to excise goods that are subject to the external Community transit procedure or the internal Community transit procedure on exit day, where the EUCL continues to apply on and after that day in respect of those goods in accordance with Part 15 of the Customs (Import Duty) (EU Exit) Regulations 2018(3).

(2) When the EUCL ceases to apply—

- (a) the Excise Goods (Holding, Movement and Duty Point) Regulations 2010(4) shall apply in respect of the goods,
- (b) but the provisions of Part 4 of the Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019(5) shall not apply.

(3) In this regulation—

- (a) “EUCL” has the meaning given by regulation 2 of the Customs (Import Duty) (EU Exit) Regulations 2018;
- (b) “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;
- (c) “external Community transit procedure” has the meaning given in regulation 2(d) of the Principal Regulations;
- (d) “internal Community transit procedure” has the meaning given in regulation 2(f) of the Principal Regulations;

(1) S.I. 1998/202, amended by S.I. 1998/3110, 2010/593.

(2) S.I. 1998/3110.

(3) S.I. 2018/1248, amended by S.I. 2019/326.

(4) S.I. 2010/593; amended by S.I. 2011/2225, 2012/2786, 2013/3210, 2015/368, 2019/13, and by Part 4 of this instrument, and modified by S.I. 2010/594.

(5) S.I. 2019/13.

- (e) “the Principal Regulations” means the Excise Duty Point (External and Internal Community Transit Procedure) Regulations 1998.