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STATUTORY INSTRUMENTS

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**2019 No. 474**

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

**PART 4**

**The Excise Goods (Holding, Movement and Duty Point) Regulations 2010**

**CHAPTER 1**

**Amendment of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010**

**Amendment of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010**

**6.—**(1) The Excise Goods (Holding, Movement and Duty Point) Regulations 2010 are amended as follows<sup>(1)</sup>.

(2) In regulation 3(1)—

(a) for the definition of “customs suspensive procedure or arrangement” substitute—

““customs suspensive procedure or arrangement” means—

- (a) any one of the special Customs procedures provided for in Part 1 of the TCTA 2018<sup>(2)</sup> (other than an authorised use procedure<sup>(3)</sup>); and
- (b) the situation between the goods being presented to the Commissioners upon their entry into the United Kingdom in accordance with paragraph 1(1) of Schedule 1 to the TCTA 2018 and the earlier of—
  - (i) the end of the period of 90 days beginning with the day on which the goods are so presented, and
  - (ii) a Customs declaration under Schedule 1 to that Act being accepted in respect of the goods;” and

(b) for the definition of “place of importation” substitute—

““place of importation” means the place where excise goods are when a declaration for the free-circulation procedure<sup>(4)</sup> or an authorised use procedure in respect of those goods is accepted in accordance with Schedule 1 to the TCTA 2018;”.

(3) In regulation 3(3), for sub-paragraph (a) substitute—

“(a) starts when—

- (i) the goods leave a tax warehouse (where the consignor is an authorised warehousekeeper); or

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(1) The amendments made by this regulation replace amendments made by [S.I. 2019/13](#) to the same provisions.

(2) “TCTA 2018” is defined as the Taxation (Cross-border Trade) Act 2018 in regulation 3(1) of [S.I. 2010/593](#), as amended by [S.I. 2019/13](#).

(3) “Authorised use procedure” is defined in paragraph 13 of Schedule 2 to the Taxation (Cross-border) Trade Act 2018.

(4) “Free-circulation procedure” is defined in section 3(3)(a) of the Taxation (Cross-border) Trade Act 2018.

(ii) a declaration for the free-circulation procedure or an authorised use procedure is accepted in accordance with Schedule 1 to the TCTA 2018 (where the consignor is a registered consignor), and”.

(4) In regulation 19(1), for “(2) to (5)”, substitute “(3) and (4)”.

#### **Application of Part 8 to certain energy products**

7. After regulation 56(1), insert—

“(1A) This Part also applies to the movement of the energy products mentioned in Article 20(1) of Council [Directive 2003/96/EC](#) of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity—

(a) from a place of importation to a tax warehouse; and

(b) from a tax warehouse to a place from where the goods will leave the territory of the United Kingdom,

where the conditions in paragraph (1)(c) and (d) are met.”.

#### **Consequential provisions**

8. Regulations 7(2)(e) and (n) and (4)(a) of the Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 are revoked.

#### **Transitional and saving provision**

9. Part 4 of the Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 applies to the amendments made by regulations 6 and 7 as if they had been made by those Regulations.