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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 2**

**Excise goods arriving at RoRo locations**

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

**10.** The Excise Goods (Holding, Movement and Duty Point) Regulations 2010 apply to excise goods<sup>(1)</sup>—

- (a) to which regulation 131 (chargeable goods carried by RoRo vehicles destined for RoRo listed locations: making of declarations) of the Customs (Import Duty) (EU Exit) Regulations 2018<sup>(2)</sup> applies;
- (b) in respect of which a declaration for the free-circulation procedure or an authorised use procedure has been made in accordance with that regulation (and not amended or withdrawn unless in accordance with that regulation); and
- (c) in respect of which the notification referred to in paragraph 11(1) of Schedule 1 to the Taxation (Cross-border Trade) Act 2018 is being treated as having been made under regulation 4(3B) of the Customs (Import Duty) (EU Exit) Regulations 2018,

with the modifications set out in this chapter.

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<sup>(1)</sup> “Excise goods” are defined by regulation 3(1) of S.I. 2010/593, amended by S.I. 2019/13.

<sup>(2)</sup> S.I. 2018/1248, amended by S.I. 2019/326.