
STATUTORY INSTRUMENTS

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

[^{F1}Importation – transitional provisions]

Interpretation

11. In regulation 3(1)—

(a) after the definition of “fallback report of receipt”, regard as inserted—

““import duty regulations” means the Customs (Import Duty) (EU Exit) Regulations 2018;” and

[^{F1}(b) after the definition of “TPDA 1979” regard as inserted—

““transitional arrival location” means the place where excise goods are when the notification referred to in paragraph 11(1) of Schedule 1 to the Taxation (Cross-border Trade) Act 2018 is treated as having been given under regulation 4(3B) of the import duty regulations.”]

Textual Amendments

F1 Reg. 11(b) substituted (31.12.2020) by [The Customs and Excise \(Miscellaneous Provisions and Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/1215\)](#), regs. 1(2), **16(4)**; [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Commencement Information

I1 Reg. 11 in force at 31.12.2020 on IP completion day by [S.I. 2020/1640](#), reg. 2, [Sch.](#)

Changes to legislation:

There are currently no known outstanding effects for the The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 3) Regulations 2019, Section 11.