
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

Excise goods arriving at RoRo locations

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

(b) after the definition of “report of receipt” regard as inserted—

““RoRo location” means any of—

- (a) the RoRo listed locations referred to in regulation 130(1) of the import duty regulations(1); and
- (b) a control zone to which article 5(2)(a) of the Channel Tunnel (Customs and Excise) Order 1990(2) refers.”.

(1) Regulation 130(1) of [S.I. 2018/1248](#) defines a “RoRo listed location” as a location in the United Kingdom listed in a notice published by HMRC. The notice is available in draft at https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/777006/Draft_Notices_to_be_Made_Under_The_Customs_Import_Duty__EU_Exit_Regulations_2018.pdf and, if and when finalised, will be available at <https://www.gov.uk/government/collections/customs-vat-and-excise-regulations-leaving-the-eu-with-no-deal> and may be inspected free of charge at HM Revenue and Customs, 100 Parliament Street, London SW1A 2BQ.

(2) [S.I. 1990/2167](#); relevant amending instruments are [S.I. 1993/1813](#) and [S.I. 1994/1405](#).