
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 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⁽¹⁾.

(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⁽²⁾ (other than an authorised use procedure⁽³⁾); 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;”;

(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⁽⁴⁾ 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

(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)”.