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STATUTORY INSTRUMENTS

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**2020 No. 1412**

**The Travellers' Allowances and Miscellaneous Provisions (EU Exit) Regulations 2020**

**PART 3**

Consequential provisions and miscellaneous amendments

**CHAPTER 4**

Export shops and stores

**Amendment of the Excise Goods (Export Shops) Regulations 2000**

**20.**—(1) The Excise Goods (Export Shops) Regulations 2000<sup>(1)</sup> are amended as follows.

(2) In regulation 3 (interpretation)—

(a) for the definition of “entitled passenger” substitute—

““entitled passenger” means a person holding a relevant transport document who is travelling to their destination from or via the port, airport or international railway station or terminal where the export shop<sup>(2)</sup> is situated.”;

(b) after the definition of “export shop” insert—

““international railway journey” means a journey on board a railway vehicle from Great Britain to any other country or territory;

“international railway station or terminal” means a railway station or rail terminal from which an international railway journey may be made and includes the terminal area at Folkestone serving the tunnel linking England and France.”;

(c) for the definition of “passenger” substitute—

““passenger” means a person holding a transport document for travel by sea, air or rail who intends to travel from the port, airport or international railway station or terminal where the export shop is situated.”;

(d) after the definition of “passenger” insert—

““relevant transport document” means a transport document for a voyage, flight or international railway journey to a destination outside the United Kingdom, other than the Isle of Man, but does not include a transport document for a journey from a port, airport or international railway station or terminal in Northern Ireland to a destination in the European Union to which Council Directive 2008/118 EC<sup>(3)</sup> applies.”.

(3) In regulation 7(2) (storage of excise goods) for “port or airport”, in both places where these words appear, substitute “port, airport or international railway station or terminal”.

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(1) [S.I. 2000/645](#); amended by [S.I. 2010/593](#) and modified by [S.I. 2004/1003](#).

(2) “Export shop” has the meaning given in regulation 2 of the Excise Goods (Export Shops) Regulations 2000 ([S.I. 2000/645](#)), as amended by [S.I. 2010/593](#) and modified by [S.I. 2004/1003](#).

(3) OJ L 9, 14.1.2009, p.12.

(4) In regulation 8(1) (supplying passengers with excise goods) for “transport document” substitute “relevant transport document”.

(5) In regulation 9(2) (removal) for “port or airport” substitute “port, airport or international railway station or terminal”.

(6) In the Schedule (supply of pre-ordered excise goods)—

(a) in paragraph 1 for the definition of “qualifying ticket” 1 substitute—

““qualifying ticket” means a transport document valid for travel by sea, air or rail from the port, airport or international railway station or terminal where the export shop is situated;”;

(b) in paragraph 4 for “port or airport” substitute “port, airport or international railway station or terminal”;

(c) in paragraph 5(b) for “port or airport” substitute “port, airport or international railway station or terminal”.

### **Amendment of the Excise Goods (Aircraft and Ship’s Stores) Regulations 2015**

**21.—**(1) The Excise Goods (Aircraft and Ship’s Stores) Regulations 2015(4) are amended as follows.

(2) In regulation 2 (interpretation) after the definition of “fuel substitute” insert—

““operator of the railway vehicle” means the person designated as train manager by the person operating the international service on which the railway vehicle is engaged;”.

(3) For regulation 3 (duty free stores) substitute—

“**3.—**(1) Excise goods may be shipped or carried for use on a ship, aircraft or railway vehicle as stores without payment of duty or on drawback in such circumstances as the Commissioners may specify in a published notice.

(2) The power for the Commissioners to specify circumstances in a published notice under paragraph (1) includes power to make different provision in relation to a ship, aircraft or railway vehicle which is on a journey to, from or via Northern Ireland.”.

(4) In regulation 5 for “master of the ship or operator of the aircraft” substitute “master of the ship, operator of the aircraft or operator of the railway vehicle”.

(5) In regulation 6(a) for “voyage or flight” substitute “voyage, flight or railway journey”.

(6) In regulation 8(a) for “voyage or flight” substitute “voyage, flight or railway journey”.

(7) In regulation 11 (goods consumed in a port or on a flight in the United Kingdom - payment of duty)—

(a) in paragraph (1)—

(i) omit the “or” at the end of sub-paragraph (a);

(ii) at the end of sub-paragraph (b) insert “or”;

(iii) after sub-paragraph (b) insert—

“(c) consumed on board a railway vehicle in the United Kingdom in circumstances specified by the Commissioners in a published notice;”;

(b) in paragraph (2) for “consumed on a journey or in port” substitute “consumed on a journey, in port or on board a railway vehicle in the United Kingdom.”.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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