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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 2**

**Miscellaneous amendments**

**Amendment of the Tobacco Products Regulations 2001**

- 12.**—(1) The Tobacco Products Regulations 2001(1) are amended as follows.
- (2) In regulation 23 (exceptions to the requirement to carry a fiscal mark)—
- (a) omit paragraph (1)(aa);
  - (b) in paragraph (1A)(b) after “1979” insert “or under section 3 of the Taxation (Cross-border Trade) Act 2018”.
- (3) After regulation 25(2) (offences-supplementary provisions) insert—
- “(2A) A person afforded relief from duty under section 3 of the Taxation (Cross-border Trade) Act 2018 is not guilty of an offence contrary to section 8G(4) of the Act unless his conduct occasioned the excise duty point prescribed by regulation 12(4) above.”

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(1) [S.I. 2001/1712](#); regulation 23 is amended by [S.I. 2002/2692](#) and [2006/1787](#). There is another amending instrument, but it is not relevant.