### STATUTORY INSTRUMENTS

# 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 Duty Stamps Regulations 2006

13.—(1) The Duty Stamps Regulations 2006(1) are amended as follows.

(2) In regulation 32 (diplomats and other persons enjoying immunities and privileges, and travellers from outside the United Kingdom)—

- (a) omit paragraph (1);
- (b) in paragraph (3) for "an external territory or third country" substitute "a place outside the United Kingdom";
- (c) in paragraph (5)(b) after "1979," insert "or by or under section 3 of the Taxation (Crossborder Trade) Act 2018".
- (3) In regulation 35(2) (offence of possession, sale etc. of unstamped containers)—
  - (a) omit sub-paragraph (c);
  - (b) in sub-paragraph (e) for "an external territory or a third country" substitute "a place outside the United Kingdom".