
STATUTORY INSTRUMENTS

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 (Aircraft and Ship's Stores) Regulations 2015

21.—(1) The Excise Goods (Aircraft and Ship's Stores) Regulations 2015⁽¹⁾ 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;”;

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- (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.”.