
STATUTORY INSTRUMENTS

2020 No. 1494

The Excise Duties (Transitional and Miscellaneous Amendments) (EU Exit) Regulations 2020

Amendments to the Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2019

4.—(1) The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2019⁽¹⁾ are amended as follows.

(2) In regulation 3(2) (amendment to the Spirits Regulations 1991⁽²⁾), in the substituted paragraph (c), for “exit day” substitute “IP completion day”.

(3) For regulation 19 (interpretation) substitute—

“**19.** In this Part, goods are in the course of a movement on IP completion day where those goods have been dispatched before IP completion day.”.

(4) For “exit day” substitute “IP completion day” in the following places—

- (a) regulation 20(1) (amendment to the Excise Warehousing (Etc.) Regulations 1988⁽³⁾);
- (b) regulation 21(1) (amendment to the Warehousekeepers and Owners of Warehoused Goods Regulations 1999⁽⁴⁾);
- (c) regulation 22(1)(a), (b) and (c) (amendment to the Denatured Alcohol Regulations 2005⁽⁵⁾);
- (d) regulation 23(1)(a) and (b) (amendment to the Duty Stamps Regulations 2006⁽⁶⁾).

⁽¹⁾ S.I. 2019/15; amended by S.I. 2019/1216. To be brought into force by way of regulations under section 52(2) of the Act.

⁽²⁾ S.I. 1991/2564.

⁽³⁾ S.I. 1988/809.

⁽⁴⁾ S.I. 1999/1278.

⁽⁵⁾ S.I. 2005/1524.

⁽⁶⁾ S.I. 2006/202.