

Status: This is the original version (as it was originally made).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

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations bring into force on IP completion day various instruments relating to excise duties in consequence of the United Kingdom exiting the EU.

An impact assessment has not been prepared for this instrument as it gives effect to previously announced policy and are appointed day regulations.