
STATUTORY INSTRUMENTS

2019 No. 1510

EXCISE

The Excise Goods (Holding, Movement and Duty Point) (Amendment) Regulations 2019

Made - - - - *19th December 2019*
Laid before Parliament *20th December 2019*
Coming into force - - *1st January 2020*

The Commissioners for Her Majesty's Revenue and Customs make these Regulations in exercise of the powers conferred by—

- (a) sections 93(1), (2)(a), (e), (fa), (fb), (fc), (3), (5) and (5A), 100G, 100H, 118A(1) and (2) and 127A of the Customs and Excise Management Act 1979(1);
- (b) sections 41A(7), 49(1)(d) and (g), 56(1)(d) and (e), 62(5)(c) and (d) and 77(1)(a), (e) and (h) of the Alcoholic Liquor Duties Act 1979(2);
- (c) sections 21(1), 23C(2) and (3) of, and paragraphs 3, 11, 19 and 25 of Schedule 3 to, the Hydrocarbon Oil Duties Act 1979(3);
- (d) sections 7(1)(a), (b), (ba) and (1A) and 9(2) of the Tobacco Products Duty Act 1979(4);

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- (1) 1979 c. 2; section 1(1) defines “the Commissioners”; the definition of “the Commissioners” was substituted by the Commissioners for Revenue and Customs Act 2005 (c. 11), Schedule 4, paragraph 22(b); section 93(2)(a) was amended by the Finance Act 1981 (c. 35), Schedule 8, paragraph 2; section 93(1) was substituted, section 93(3) amended and section 93(2) (fa), (fb) and (fc) and (5A) inserted by the Finance (No. 2) Act 1992 (c. 48), Schedule 2, paragraph 2; sections 100G and 100H were inserted by the Finance Act 1991 (c. 31), Schedule 4; section 100H was amended by the Finance (No. 2) Act 1992, Schedule 1, paragraph 6 and Schedule 2, paragraph 4 and by the Finance Act 2002 (c. 23), Schedule 3, Part 1, paragraph 2; section 118A was inserted by the Finance Act 1991, Schedule 5 and section 118A(1)(b) was amended by the Finance (No. 3) Act 2010 (c. 33), Schedule 13, paragraph 1; section 127A was inserted by the Finance Act 1983 (c. 28), section 6 and amended by the Finance (No. 2) Act 1992, Schedule 1, paragraph 7.
 - (2) 1979 c. 4; section 4(3) applies the definition of “the Commissioners” (amended by the Commissioners for Revenue and Customs Act 2005) in section 1(1) of the Customs and Excise Management Act 1979; section 41A was inserted by the Finance Act 1991 (c. 31), section 7(2) and section 41A(7) was amended by the Finance (No. 2) Act 1992 (c. 48), Schedule 1, paragraph 10 and Schedule 18; section 49(1) was substituted by the Finance Act 1991, Schedule 2, paragraph 14 and amended by the Finance Act 2011 (c. 11), Schedule 1, paragraphs 2, 11(a) and (b); section 56(1) was amended by the Finance Act 1986 (c. 41), section 114 and Schedule 23, Part IV and by the Finance Act 1997 (c. 16), section 5(4); section 62(5) was amended by the Finance Act 2001 (c. 9), section 5; section 77(1) was amended by the Finance Act 1995 (c. 4), Schedule 2, paragraph 5.
 - (3) 1979 c. 5; section 27(3) applies the definition of “the Commissioners” (amended by the Commissioners for Revenue and Customs Act 2005) in section 1(1) of the Customs and Excise Management Act 1979; section 21(1) was amended by the Finance Act 1993 (c. 34), Schedule 23, Part 1(4); section 23(C) was inserted by the Finance Act 2004 (c. 12), section 13; paragraph 11 of Schedule 3 was amended by the Finance Act 1985 (c. 54), Schedule 4, paragraph 4 and Schedule 27, Part I and modified by S.I. 2004/2065, regulation 3(1)(e).
 - (4) 1979 c. 7; section 10(3) applies the definition of “the Commissioners” in section 1(1) (amended by the Commissioners for Revenue and Customs Act 2005) of the Customs and Excise Management Act 1979. Section 7(1)(b) was amended, and section 7(1)(ba) and (1A) inserted, by the Finance Act 2000 (c. 17), section 15(5), (6) and (9); section 9(2) was inserted by the Finance Act 2006 (c. 25), section 2(2).

- (e) sections 1 and 2 of the Finance (No. 2) Act 1992(5); and
- (f) section 2(2) of the European Communities Act 1972(6).

The Commissioners for Her Majesty’s Revenue and Customs have been designated for the purposes of section 2(2) of the European Communities Act 1972 in relation to excise matters of the EU and payment of excise duty(7).

Citation and commencement

1. These Regulations may be cited as the Excise Goods (Holding, Movement and Duty Point) (Amendment) Regulations 2019 and come into force on 1st January 2020.

Amendment of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010

2. In paragraph (1) of regulation 3 (interpretation) of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010(8), in the definition of “Member State” and “territory of a Member State”, omit “, Campione d’Italia and the waters of Lake Lugano”.

*Melissa Tatton
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Two of the Commissioners for Her Majesty’s
Revenue and Customs

19th December 2019

(5) 1992 c. 48; section 1(7) defines “the Commissioners” as “the Commissioners of Customs and Excise”. The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Her Majesty’s Revenue and Customs by section 5 of the Commissioners for Revenue and Customs Act 2005. Section 50(1) of that Act provides that a reference to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty’s Revenue and Customs. Section 2 of the Finance (No. 2) Act 1992 was amended by the Finance Act 1998 (c. 36), Schedules 2 and 27 and also by the Finance Act 1999 (c. 16), section 11.

(6) 1972 c. 68. Section 2(2) was amended by the Legislative and Regulatory Reform Act 2006 (c. 51), section 27(1)(a) and the European Union (Amendment) Act 2008 (c. 7), the Schedule, Part 1.

(7) S.I. 1980/865 (excise matters of the European Communities) and S.I. 1982/529 (payment of excise duty); amended by S.I. 2011/1043 which substitutes “European Union” for references to “European Communities”. The two former instruments designate the Commissioners of Customs and Excise. The functions of the Commissioners of Customs and Excise have been transferred to the Commissioners for Her Majesty’s Revenue and Customs (see the footnote to the Customs and Excise Management Act 1979).

(8) S.I. 2010/593, relevantly amended by S.I. 2013/3210.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Excise Goods (Holding, Movement and Duty Point) Regulations 2010 ([S.I. 2010/593](#)). Regulation 2 amends the definition of “Member State” and “territory of a Member State” removing the territories of Campione d’Italia and the waters of Lake Lugano in the Italian Republic from those territories treated as excluded from the territory of the relevant Member State. This reflects amendments made to Article 5 of Council [Directive 2008/118/EC](#) (OJ L009, 14.1.2009, p. 12-30) by Article 2 of Council [Directive 2019/475/EU](#) (OJ L83, 25.3.2019, p. 42-43).

A Tax Information and Impact Note has not been prepared for this instrument as it contains no substantive changes to tax policy.