EXPLANATORY MEMORANDUM TO

THE EXCISE DUTIES (MISCELLANEOUS AMENDMENTS AND REVOCATIONS) (AMENDMENT) REGULATIONS 2025

2025 No. 127

1. Introduction

1.1 This explanatory memorandum has been prepared by His Majesty's Revenue & Customs (HMRC) and is laid before Parliament by Command of His Majesty.

1.2 This memorandum contains information for the Joint Committee on Statutory Instruments.

2. Declaration

2.1 James Murray MP, Exchequer Secretary to the Treasury confirms that this Explanatory Memorandum meets the required standard.

2.2 Andrew Higgins, Deputy Director for Excise and Environmental Taxes, at HMRC confirms that this Explanatory Memorandum meets the required standard.

3. Contact

3.1 Barry Jordan at HMRC Telephone: 03000 522306 or email: barry.jordan2@hmrc.gov.uk can be contacted with any queries regarding the instrument.

Part One: Explanation, and context, of the Instrument

4. Overview of the Instrument

What does the legislation do?

4.1 Regulation 10 of the Excise (Miscellaneous Amendments and Revocations) Regulations 2024 omits regulations 5 and 7 of the Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2019. However, regulation 10 was incorrect in omitting these provisions and so these Regulations omit regulation 10 before it comes into force on 3rd March 2025.

Where does the legislation extend to, and apply?

4.2 The extent of this instrument (that is, the jurisdiction(s) which the instrument forms part of the law of) is the United Kingdom.

4.3 The territorial application of this instrument (that is, where the instrument produces a practical effect) is in the United Kingdom.

5. Policy Context

What is being done and why?

5.1 This instrument addresses an error made by regulation 10 of the Excise (Miscellaneous Amendments and Revocations) Regulations 2024 by omitting that regulation.

What was the previous policy, how is this different?

5.2 There is no change to the policy implemented in the Excise (Miscellaneous Amendments and Revocations) Regulations 2024. Details of this policy change are contained in the associated Explanatory Memorandum available on the legislation.gov.uk website[1].

6. Legislative and Legal Context

How has the law changed?

6.1 Regulation 10 of the Excise (Miscellaneous Amendments and Revocations) Regulations 2024 currently omits regulations 5 and 7 of the Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2019. Regulation 10 is being omitted so that regulations 5 and 7 will not be affected.

Why was this approach taken to change the law?

6.2 This is correcting an error in regulation 10 of the Excise (Miscellaneous Amendments and Revocations) Regulations 2024.

7. Consultation

Summary of consultation outcome and methodology

7.1 No consultation has taken place as this is correcting an error.

8. Applicable Guidance

8.1 Guidance is not being made available for this correction, however HMRC provides guidance on the gov.uk website in relation to the wider policy this correction relates to.

Part Two: Impact and the Better Regulation Framework

9. Impact Assessment

9.1 A full Impact Assessment has not been prepared for this instrument because this is only correcting an error in the Excise (Miscellaneous Amendments and Revocations) Regulations 2024 which has already had an Impact Assessment published.

Impact on businesses, charities and voluntary bodies

9.2 There is no, or no significant, impact on business, charities or voluntary bodies because this is only correcting an error.

9.3 The legislation does not impact small or micro businesses.

9.4 There is no, or no significant, impact on the public sector because this is only correcting an error.

10. Monitoring and review

What is the approach to monitoring and reviewing this legislation?

10.1 There is no reason to monitor this SI, as it is amending the Excise (Miscellaneous Amendments and Revocations) Regulations 2024.

[1] Explanatory Memorandum for Excise (Miscellaneous Amendments and Revocations) Regulations 2024: https://www.legislation.gov.uk/uksi/2024/1262/memorandum/contents

Part Three: Statements and Matters of Particular Interest to Parliament

11. Matters of special interest to Parliament

11.1 This instrument corrects a defect in regulation 10 of S.I. 2024/1262. HMRC has consulted with the SI Registrar as to whether the free issue procedure is appropriate to remedy these defects and the Registrar has agreed that it is appropriate.

12. European Convention on Human Rights

12.1 As the instrument is subject to negative resolution procedure and does not amend primary legislation, no statement is required.

13. The Relevant European Union Acts

13.1 This instrument is not made under the European Union (Withdrawal) Act 2018, the European Union (Future Relationship) Act 2020 or the Retained EU Law (Revocation and Reform) Act 2023 ("relevant European Union Acts").