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STATUTORY INSTRUMENTS

2024 No. 1262

EXCISE

The Excise Duties (Miscellaneous Amendments and Revocations) Regulations 2024

Made - - - - 27th November 2024

Laid before the House of Commons 2nd December 2024

Coming into force in accordance with regulation 1(2) and (3)

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

(a) sections 93(1), (2)(a), (db), (e), (fa), (fb) and (fc), (3) and (5), 100G(1), (3) and (4) and 100H(1)(a), (b), (c), (g), (k), (l) and (n) and (2) of the Customs and Excise Management Act 1979(**a**);

(b) section 7(1)(b) and (ba) and (1A) of the Tobacco Products Duty Act 1979(**b**);

(c) section 1 of the Finance (No. 2) Act 1992(**c**);

(d) sections 45 and 48(10) and (11) of the Taxation (Cross-border Trade) Act 2018(**d**);

(e) section 88(1)(j) and (k), (2)(c) and (3) of the Finance (No. 2) Act 2023(**e**).

Citation and commencement

1.—(1) These Regulations may be cited as the Excise Duties (Miscellaneous Amendments and Revocations) Regulations 2024.

(2) Regulations 2, 4(7) to (11), 5 and 7 to 10 come into force on 3rd March 2025.

(**a**) 1979 c. 2. Section 1(1) defines "the Commissioners". The definition of "the Commissioners" was substituted by paragraph 22(b) of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 (c. 11) ("CRCA"). Section 93(7) defines "prescribed" for the purposes of that section. Section 100H(3) defines "prescribed" for the purposes of that section. Sections 100G and 100H were inserted by paragraph 1 of Schedule 4 to the Finance Act 1991 (c. 31). Relevant amendments were made to section 93 by paragraph 2 of Schedule 8 to the Finance Act 1981 (c. 35). Relevant amendments were made to section 100G by paragraph 6 of Schedule 1, and paragraph 2 of Schedule 2, to the Finance (No. 2) Act 1992 (c. 48). Relevant amendments were made to section 100H by paragraph 4 of Schedule 4 to the Finance Act 1994 (c. 9).

(**b**) 1979 c. 7. Section 10(3) applies the definition of "the Commissioners" in section 1(1) of the Customs and Excise Management Act 1979 (c. 2). Section 7(1)(b) was amended, and section 7(1)(ba) and (1A) inserted, by section 15(5), (6) and (9) of the Finance Act 2000 (c. 17).

(**c**) 1992 c. 48. The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for His Majesty's Revenue and Customs by section 5(2) of CRCA. Section 50(1) of CRCA provides that a reference to the Commissioners of Customs and Excise, however expressed, shall be taken as a reference to the Commissioners for His Majesty's Revenue and Customs.

(**d**) 2018 c. 22. Section 49 defines "HMRC Commissioners" and "excise duty". Relevant amendments were made to section 49 by paragraph 19 of Schedule 13 to the Finance (No. 2) Act 2023 (c. 30).

(**e**) 2023 c. 30. See section 88(4) for the definition of "specified". The effect of section 117(3) is that "the Commissioners" has the same meaning as in the Customs and Excise Acts 1979.

(3) All other provisions come into force on 23rd December 2024.

Amendment of the Warehousekeepers and Owners of Warehoused Goods Regulations 1999

2.—(1) The Warehousekeepers and Owners of Warehoused Goods Regulations 1999(**a**) are amended as follows.

(2) In regulation 2 (interpretation), omit the following definitions—

(a) "duty representative";

(b) "the initial period";

(c) "registered owner";

(d) "relevant goods";

(e) "relevant revenue trader";

(f) "special energy product".

(3) Omit Part 3 (approval and registration of owners and duty representatives).

(4) In regulation 7 (registration)—

(a) in paragraphs (1) and (3) to (5), for "relevant revenue trader", in each place, substitute "authorized warehousekeeper";

(b) in paragraph (2), for "a relevant revenue trader" substitute "an authorized warehousekeeper".

(5) In regulation 8 (certificates of registration)—

(a) in sub-paragraphs (a) and (b), for "relevant revenue trader", in both places, substitute "authorized warehousekeeper";

(b) for sub-paragraph (c) substitute—

"(c) the address of the authorized warehousekeeper's principal place of business in the United Kingdom;";

(c) for sub-paragraph (e) substitute—

"(e) the address of every excise warehouse for which the authorized warehousekeeper is approved and registered.".

(6) In regulation 9 (holding dutiable goods), omit paragraphs (2) and (3).

(7) Omit regulations 12 (privileges of a registered owner) and 13 (privileges of a duty representative).

(8) In regulation 14 (exceptions), omit paragraph (2).

(9) In regulation 15 (general conditions and restrictions), for "relevant revenue traders" substitute "authorized warehousekeepers".

(10) In regulation 16 (security), for "relevant revenue trader" substitute "authorized warehousekeeper".

(11) In regulation 17 (conditions and restrictions for authorized warehousekeepers), omit paragraphs (2) and (3).

(12) Omit regulations 18 and 19 (conditions and restrictions that apply to registered owners and duty representatives).

(13) In regulation 20 (excise duty points - warehoused goods), omit paragraphs (3), (6) and (7).

(**a**) S.I. 1999/1278. Relevant amendments were made by S.I. 2004/2064 and 2006/577.

(14) Omit regulation 21 (excise duty points - ownership of goods).

(15) In regulation 22 (forfeiture)—

(a) in paragraph (1), omit "or (2)";

(b) omit paragraph (2).

Amendment of the Excise Goods (Export Shops) Regulations 2000

3. In the Excise Goods (Export Shops) Regulations 2000, in regulation 11 (excise duty points)(**a**)—

(a) in paragraph (4), for sub-paragraph (a) substitute—

"(a) takes place in the course of a supply of excise goods to an entitled passenger who—

(i) leaves the United Kingdom with those goods, or

(ii) returns those goods to the export shop from where the goods were supplied,";

(b) in paragraph (5), for sub-paragraph (a) substitute—

"(a) the entitled passenger to whom the goods were supplied, providing that passenger—

(i) does not leave the United Kingdom with those goods, and

(ii) does not return the goods to the export shop from where the goods were supplied, and".

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

4.—(1) The Excise Goods (Holding, Movement and Duty Point) Regulations 2010(**b**) are amended as follows.

(2) In regulation 3 (interpretation), in paragraph (1)—

(a) before the definition of "ALDA 1979" insert—

""alcoholic product" has the meaning given in section 44 of the Finance (No. 2) Act 2023;";

(b) after the definition of "transporter" insert—

""the UCC" means Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code(**c**);".

(3) In regulation 57 (electronic administrative document for movements within the United Kingdom), for paragraphs (7) and (8) substitute—

"(7) The consignor of the excise goods must provide the person accompanying the goods during the course of the movement or, where there is no person accompanying the goods, the transporter or carrier with—

(a) in circumstances which the Commissioners may specify in a notice published by them, a printed version of the electronic administrative document or any other commercial document on which the unique administrative reference code is clearly stated, or

(**a**) S.I. 2000/645.
(**b**) S.I. 2010/593. Relevant amendments were made by S.I. 2011/2225, 2019/13, 2021/1156 and 2023/884.
(**c**) OJ No L 269, 10.10.2013, p. 1.

(b) in any other case, the unique administrative reference code relating to those goods.

(8) One of the documents referred to in paragraph (7) must, on request, be provided to the Commissioners by the person accompanying the goods, or, where there is no person accompanying the goods, the transporter or carrier, where the goods remain in their custody or under their control.".

(4) In regulation 62(5) (simplified procedure for certain movements of alcoholic products), omit the definition of "alcoholic products".

(5) In regulation 63A (simplified procedure for direct exports)—

(a) in paragraph (1), after "tobacco products" insert "("the products")";

(b) in paragraph (2)—

(i) omit "and" after the first sub-paragraph (b);

(ii) renumber the existing second sub-paragraph (b) as sub-paragraph (c);

(iii) after the renumbered sub-paragraph (c), insert—

"; and

(d) the products must have been—

(i) made available for examination in accordance with regulation 40 of the Customs (Export) (EU Exit) Regulations 2019(**a**) before being removed from any of the premises referred to in regulation 62 or 63; or

(ii) presented to customs in accordance with article 139 of the UCC.";

(c) after paragraph (2) insert—

"(2A) Where the products removed under paragraph (1) do not leave the territory of the United Kingdom, those products may be moved to a tax warehouse approved in relation to excise goods of that class or description.

(2B) A movement under paragraph 2A will be treated for the purpose of these Regulations as a movement under regulation 62 for alcoholic products or regulation 63 for tobacco products.

(2C) A certificate of receipt must be provided in accordance with regulation 62(3)(d) for alcoholic products or regulation 63(3)(c) for tobacco products where—

(a) the products are moved under paragraph (2A), and

(b) the occupier of the premises from which the products were moved is not the authorised warehousekeeper of the premises to which the products have been moved.";

(d) in paragraph (3), omit the definition of "alcoholic products".

(6) After regulation 63A, insert—

"Simplified procedure for movements of alcoholic products and tobacco products between customs warehouses and tax warehouses

63B.—(1) Alcoholic products or tobacco products ("the products") may be moved without being under the cover of an electronic administrative document subject to the following conditions—

(**a**) S.I. 2019/108. Regulation 40 was amended by S.I. 2019/486 and 2021/1347.

(a) the products are moved under duty suspension arrangements from a customs warehouse to a tax warehouse approved in relation to excise goods of that class or description,

(b) the person approved to operate the customs warehouse and the person who is the authorised warehousekeeper are—

(i) the same person, or

(ii) persons who are treated under sections 43A to 43D of the Value Added Tax Act 1994(**a**) as members of the same group, and

(c) public access to the areas over which the products are moved from the customs warehouse to the tax warehouse can be restricted.

(2) In this regulation, references to a "customs warehouse" include a customs warehouse within the meaning given by Article 240 of the UCC.".

(7) In regulation 85A (interpretation and application of Part 14A), omit the following definitions—

(a) "free zone duty representative";

(b) "free zone registered owner";

(c) "overseas revenue trader";

(d) "relevant excise goods";

(e) "revenue trader".

(8) In regulation 85B (holding excise goods in a free zone etc.)—

(a) omit paragraph (3);

(b) in paragraph (4), for ", (2) or (3)" substitute "or (2)".

(9) Omit regulation 85D (approval of owners and duty representatives: terms and conditions).

(10) In regulation 85E (excise duty points and liability to pay)—

(a) in paragraph (1), for ", 85C or 85D" substitute "or 85C";

(b) omit paragraphs (4) and (5).

(11) In regulation 85F (application of the Finance Act 1994 to this part)—

(a) in paragraph (1), for ", C or D" substitute "or 85C";

(b) in paragraph (3), omit the words from ", a free zone registered owner" to "regulation 85D(3),".

Amendment of the Excise Duties (Northern Ireland Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2020

5. In the Excise Duties (Northern Ireland Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2020(**b**), in regulation 100 (miscellaneous savings), in paragraph (2), omit sub-paragraph (c).

(**a**) 1994 c. 23. Sections 43A, 43B and 43C were inserted by paragraph 2 of Schedule 2 to the Finance Act 1999 (c. 16). Section 43AA and 43D were inserted by section 20 of the Finance Act 2004 (c. 12). Relevant amendments were made by section 20 of the Finance Act 2004 and paragraphs 1, 2, and 6 to 9 of Schedule 18 to the Finance Act 2019 (c. 1).

(**b**) S.I. 2020/1559.

Amendment of the Excise Duties (Northern Ireland etc. Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2022

6. In the Excise Duties (Northern Ireland etc. Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2022(**a**), in regulation 9 (movements of excise goods under duty suspension arrangements), in paragraph (1), for sub-paragraph (c) substitute—

"(c) regard paragraph (7) as substituted by—

"(7) The consignor of the excise goods must provide the person accompanying the goods during the course of the movement or, where there is no person accompanying the goods, the transporter or carrier with—

(a) the unique administrative reference code, or

(b) if paragraph (10) applies, a master reference number issued by the Commissioners in respect of the goods further to the customs declaration referred to in that paragraph.".".

Consequential amendments and revocations

7. In the Excise Goods (Accompanying Documents) Regulations 2002(**b**), omit regulation 30 (the warehousekeepers and owners of warehoused goods regulations 1999).

8. In the Excise Warehousing (Energy Products) Regulations 2004(**c**), omit regulation 7 (amendment to other warehousing regulations).

9. The Warehousekeepers and Owners of Warehoused Goods (Amendment) Regulations 2006(**d**) are revoked.

10. In the Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2019(**e**), omit regulations 5 and 7 (amendment of the warehousekeepers and owners of warehoused goods regulations 1999).

Jonathan Athow
Carol Bristow

27th November 2024 Two of the Commissioners for His Majesty's Revenue and Customs

(**a**) S.I. 2022/265
(**b**) S.I. 2002/501.
(**c**) S.I. 2004/2064.
(**d**) S.I. 2006/577.
(**e**) S.I. 2019/15.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make various amendments relating to excise duty.

Regulation 2 amends the Warehousekeepers and Owners of Warehoused Goods Regulations 1999 in relation to the keeping of goods in an excise warehouse. This regulation removes the requirement that revenue traders may only store goods in an excise warehouse for longer than 72 hours if they are an authorised warehousekeeper, a registered owner or they have a duty representative, and makes consequential amendments on that change.

Regulation 3 amends regulation 11 of the Excise Goods (Export Shops) Regulations 2000 to allow a person who purchases goods from an export shop with the intention of exporting the goods to return the goods to the export shop.

Regulation 4 makes various amendments to the Excise Goods (Holding, Movement and Duty Point) Regulations 2010 ("HMDP") in connection with the movements of goods wholly within the United Kingdom, simplified procedures and free zones.

Regulation 5 amends regulation 100(1)(c) of the Excise Duties (Northern Ireland Miscellaneous Modifications and Amendments) Regulations 2020 so that the version of the Warehousekeepers and Owners of Warehoused Goods Regulations 1999 which applies in Northern Ireland is the version that applies to the rest of the United Kingdom.

Regulation 6 amends regulation 9(1)(c) of the Excise Duties (Northern Ireland etc. Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2022 in consequence of the amendments to regulation 57 HMDP.

Regulations 7 to 10 make consequential amendments to other Regulations.

Any notices that are made under powers created by these Regulations will be published at https ://www.gov.uk/government/collections/customs-vat-and-excise-uk-transition-legislation-from-1-ja nuary-2021. A person unable to access the notices electronically may access them by inspection free of charge at HMRC, 100 Parliament Street, London SW1A 2BQ.

A Tax Information and Impact Note covering this instrument will be published on the GOV.UK website at https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins.

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