



EXCISE DUTIES (MISCELLANEOUS AMENDMENTS) REGULATIONS 2019

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Statutory Document No. 2019/0168



Customs and Excise Management Act 1986
Alcoholic Liquor Duties Act 1986
Hydrocarbon Oil Duties Act 1986

EXCISE DUTIES (MISCELLANEOUS AMENDMENTS) REGULATIONS 2019

Laid before Tynwald: 21st May 2019
Coming into Operation: in accordance with regulation 2

The Treasury makes the following Regulations under sections 2(3), 12(1) and (2), 14(6), 65(1) and (2) and 68B(2) and (3) of, and paragraphs 1, 3, 4 and 5 of Schedule 2A to, the Alcoholic Liquor Duties Act 1986, sections 94 and 107A of the Customs and Excise Management Act 1986 and sections 23A(1) and (2) and 26C of the Hydrocarbon Oil Duties Act 1986.

PART 1 – INTRODUCTORY PROVISIONS

1 Title

These Regulations are the Excise Duties (Miscellaneous Amendments) Regulations 2019.

2 Commencement

These Regulations come into operation on exit day¹.

3 Interpretation

In these Regulations, “**exit day**” has the same meaning as in the European Union and Trade Act 2019.

¹ Tynwald procedure - negative under section 180(1) of the Customs and Excise Management Act 1986.

PART 2 – AMENDMENTS TO MISCELLANEOUS REGULATIONS RELATING TO EXCISE DUTIES

4 Amendment of the Excise Goods (Drawback) Regulations 1995

- (1) The Excise Goods (Drawback) Regulations 1995² are amended as follows.
- (2) In regulation 4 (interpretation) –
 - (a) omit the definitions of “accompanying document”, “dispatch” and “single administrative document”;
 - (b) for the definition of “certificate of receipt”, substitute –

“certificate of receipt” means a certificate of receipt under regulation 11(4) of the Excise Warehousing (Etc.) Regulations 1998³; **and**.
- (3) Omit regulation 5(4) (eligible goods).
- (4) In regulation 8 (conditions to be complied with before export) –
 - (a) omit paragraph (2)(b);
 - (b) in paragraph (2)(c) –
 - (i) omit the words “if the export is not a dispatch”; and
 - (ii) for “a single administrative document”, substitute **any** customs declaration or other pre-export requirements specified by the Treasury in a notice published by it (and not withdrawn) **and**; and
 - (c) in paragraph (2)(d), for “the accompanying document or single administrative document”, substitute **any** document specified by the Treasury in a notice published by it (and not withdrawn) **and**.
- (5) For regulation 10, substitute –

10 Conditions to be complied with after export

Where an eligible claimant⁴ claims drawback after export, the eligible claimant must include with the claim such documentary evidence of export as is specified by the Treasury in a notice published by it (and not withdrawn). **and**.

² SD 315/95, as amended by SD 642/08, SD 309/09 and SD 198/10.

³ GC 172/88, relevantly amended by SD 198/10.

⁴ “Eligible claimant” has the meaning given by regulation 6 of SD 315/95.

5 Amendment of the Excise Warehousing (Etc.) Regulations 1988

- (1) The Excise Warehousing (Etc.) Regulations 1988⁵ are amended as follows.
- (2) In regulation 17 (removal from warehouse – general) –
 - (a) omit paragraphs (7)(e) and (ea); and
 - (b) in paragraph (12), for the definition of “single administrative document”, substitute –

“single administrative document” means the single administrative document provided for in a public notice made by the Treasury under paragraph 5 of Schedule 1 to the Taxation (Cross-border Trade) Act 2018, as it has effect in the Island⁶; ~~22~~.

6 Amendment of the Spirits Regulations 1992

- (1) The Spirits Regulations 1992⁷ are amended as follows.
- (2) In regulation 18 (ascertainment of strength of spirits), for paragraph (1)(c), substitute –

(c) by a method set out in the Annex to Commission Regulation (EC) No 2870/2000 of 19 December 2000, laying down Community reference methods for the analysis of spirits drinks, as it had effect in the Island immediately prior to exit day. ~~22~~.

7 Amendment of the Hydrocarbon Oil Duties (Marine Voyages Reliefs) Regulations 1996

- (1) The Hydrocarbon Oil Duties (Marine Voyages Reliefs) Regulations 1996⁸ are amended as follows.
- (2) In regulation 2 (interpretation), for the definition of “private pleasure craft”, substitute –

“private pleasure craft” has the same meaning as in section 14E of the Hydrocarbon Oil Duties Act 1986⁹; ~~22~~.

8 Amendment of the Warehousekeepers and Owners of Warehoused Goods Regulations 1999

- (1) The Warehousekeepers and Owners of Warehoused Goods Regulations 1999¹⁰ are amended as follows.

⁵ GC 172/88, relevantly amended by SD 181/02 and SD 198/10.

⁶ Applied in the Island by SD 2019/0080.

⁷ GC 24/92, relevantly amended by SD 288/06.

⁸ SD 668/96. The document has been amended, but not relevantly.

⁹ Section 14E of the Hydrocarbon Oil Duties Act 1986 was inserted by SD 640/08.

- (2) Omit regulation 11(2)(aa) (privileges of an authorized warehousekeeper).

9 Amendment of the Excise Warehousing (Energy Products) Regulations 2004

- (1) The Excise Warehousing (Energy Products) Regulations 2004¹¹ are amended as follows.
- (2) In regulation 2 (interpretation), omit the definitions of “Community duty suspension arrangements” and “Island registered consignee”.
- (3) Omit regulation 3 (Community imports).
- (4) In regulation 5 (treatment of warehoused special energy products) —
 - (a) omit paragraph (1);
 - (b) in paragraph (2), omit “(other than special energy product that falls within paragraph (1))”;
 - (c) in paragraph (3), after “to which paragraph” omit “(1) or”; and
 - (d) omit paragraph (4)(c).

10 Amendment of the Denatured Alcohol Regulations 2005

- (1) The Denatured Alcohol Regulations 2005¹² are amended as follows.
- (2) In regulation 4 (classes of denatured alcohol) —
 - (a) for paragraph (2), substitute —

24(2) Subject to paragraph (6), completely denatured alcohol is denatured alcohol that has been made in accordance with regulation 5. 24;
 - (b) for paragraph (3), substitute —

24(3) Subject to paragraph (6), industrial denatured alcohol is denatured alcohol that has been made in accordance with regulation 6. 24;
 - (c) omit paragraph (4);
 - (d) in paragraph (6), omit the words from “that”, in the first place it occurs, to “consumption”; and
 - (e) omit paragraph (7).
- (3) For regulation 18, substitute —

¹⁰ SD 347/99, relevantly amended by SD 181/02 and SD 650/04.

¹¹ SD 650/04, amended by SD 198/10 and SD 2016/0336.

¹² SD 485/05, amended by SD 198/10 and SD 0251/13.

18 Importing and exporting denatured alcohol

The Excise Goods (Holding, Movement and Duty Point) Regulations 2010¹³ shall apply to imports and exports of denatured alcohol as if it were alcohol in respect of which excise duty has not been paid.¹⁴

11 Amendment of the Duty Stamps Regulations 2006

- (1) The Duty Stamps Regulations 2006¹⁴ are amended as follows.
- (2) In regulation 2 (interpretation) —
 - (a) in paragraph (1) —
 - (i) for the definition of “authorised warehousekeeper”, substitute —

“authorised warehousekeeper”, subject to paragraph (4), means an authorised warehousekeeper under regulation 3(1) of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010;¹⁴
 - (ii) for the definition of “external territory”, substitute —

“external territory” means a territory for whose external relations the United Kingdom is responsible, but does not include the Island;¹⁴
 - (iii) in the definition of “irregular stamper”, omit “, other than a temporary registered consignee or unregistered commercial importer,”;
 - (iv) omit the definitions of “Island registered consignee”, “registered commercial importer” and “tax representative”;
 - (v) for the definition of “tax warehouse”, substitute —

“tax warehouse” has the meaning given in regulation 3(1) of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010;¹⁴; and
 - (vi) omit the definitions of “temporary registered consignee”, “third country” and “unregistered commercial importer”; and
 - (b) for paragraph (4)(b), substitute —

(b) is, and is by law entitled to be, recognised by the authorities of the external territory in which it is established as representing the interests of those producers in that territory, and¹⁴.

¹³ SD 198/10.

¹⁴ SD 75/06, relevantly amended by SD 198/10 and SD 0606/12. There are other amending instruments, but none are relevant.

- (3) In regulation 5 (conditions for obtaining type A stamps) —
- (a) for paragraph (3), substitute —
- (3) A registered person who is a registered owner is authorised if they are also an authorised warehousekeeper (or a person of equivalent status in an external territory), irregular stamper, compounder, a person who bottles alcoholic liquor in the Island, the holder of an excise licence under section 50(2) or 51(2) of the Alcoholic Liquor Duties Act 1986, or they do not have a fixed establishment in the Island, the United Kingdom or an external territory and they carry on a trade or business that consists of or includes distilling, manufacturing, or bottling, alcoholic liquor. ~~22~~; and
- (b) omit paragraph (4).
- (4) In regulation 6(3) (conditions for obtaining authority to affix type A stamps to retail containers), omit “who is not a temporary registered consignee or unregistered commercial importer and”.
- (5) In regulation 9(2)(e) (registration), omit “Island registered consignee,”.
- (6) In regulation 10 (disqualification from being registered) —
- (a) for paragraph (4), substitute —
- (4) A person is disqualified from being registered if they have a fixed establishment in the Island, the United Kingdom or an external territory, unless they are an authorised warehousekeeper (or a person of equivalent status in an external territory), irregular stamper, registered owner, compounder, a person who bottles alcoholic liquor in the Island, or the holder of an excise licence under section 50(2) or 51(2) of the Alcoholic Liquor Duties Act 1986. ~~22~~; and
- (b) in paragraph (5), for “European Union”, substitute ~~22~~Island, the United Kingdom ~~22~~.
- (7) In regulation 14 (ordering and obtaining type A stamps) —
- (a) in paragraph (2)(f)(ii), for “an external territory or a third country”, substitute ~~22~~a place outside the Island and the United Kingdom ~~22~~; and
- (b) omit paragraphs (7) and (8).
- (8) In regulation 15 (receiving type A stamps) —
- (a) omit paragraph (2);
- (b) in paragraph (3), omit “, temporary registered consignee or unregistered commercial importer”; and
- (c) omit paragraph (5).
- (9) Omit regulation 16(3) (returning type A stamps).

- (10) In regulation 19(1) (premises where duty stamps etc. may be affixed) —
- (a) in sub-paragraph (a), for “a third country”, substitute **“a place outside the Island and the United Kingdom that is not an external territory”**;
 - (b) omit sub-paragraph (c);
 - (c) in sub-paragraph (d) —
 - (i) at the end of paragraph (ii), insert **“; or”**;
 - (ii) in paragraph (iii), for “an external territory or a third country, or”, substitute **“a place outside the Island and the United Kingdom, ”**; and
 - (iii) omit paragraph (iv).
- (11) In regulation 20 (times at which a retail container must be stamped) —
- (a) omit paragraph (1); and
 - (b) in paragraph (2), for “an external territory or third country”, substitute **“a place outside the Island and the United Kingdom”**.

PART 3 – TRANSITIONAL AND SAVING PROVISIONS

12 Interpretation

In this Part, “**in the course of a movement on exit day**” has the same meaning as in regulation 43(2) of the Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) Regulations 2019¹⁵.

13 The Excise Goods (Drawback) Regulations 1995

- (1) Subject to paragraph (2), the Principal Regulations continue to apply to eligible goods where an eligible claimant intends to claim drawback after export and either of the following events occurs before exit day —
- (a) a notice relating to the goods is delivered to the Treasury under regulation 8(2)(a) of those Regulations; or
 - (b) the goods are exported.
- (2) Where paragraph (1) applies, the references to —
- (a) “accompanying document” in regulation 8(2)(b);
 - (b) “single administrative document” in regulation 8(2)(c);
 - (c) “accompanying document” and “single administrative document” in regulation 8(2)(d);
 - (d) “the document evidencing payment of duty in that place” in regulation 10(a)(i);

¹⁵ SD 2019/0175.

- (e) “accompanying document” and “certificate of receipt” in regulation 10(a)(ii); and
- (f) “copy 3 of the single administrative document endorsed as described by Article 793 of Commission Regulation (EEC) No 2454/93” in regulation 10(b);

in the Principal Regulations are to be read as if, after those words were inserted, the words “or, in specified circumstances and on specified conditions, the specified documents”.

- (3) In this Regulation –
 - (a) “**eligible claimant**” has the meaning given by regulation 6 of the Principal Regulations;
 - (b) “**eligible goods**” has the meaning given by regulation 5 of the Principal Regulations;
 - (c) “**the Principal Regulations**” means the Excise Goods (Drawback) Regulations 1995 as they have effect prior to the amendments made by regulation 4 of these Regulations; and
 - (d) “**specified**” means specified by the Treasury in a notice published by it (and not withdrawn).

14 The Excise Warehousing (Etc.) Regulations 1988

- (1) The amendments made by regulation 5 do not apply to excise goods that are in the course of a movement on exit day.
- (2) In this regulation, “**excise goods**” means goods subject to any excise duty, as that term is defined by section 49 of the Taxation (Cross-border Trade) Act 2018, as it has effect in the Island.

15 The Excise Duty Point (External and Internal Community Transit Procedure) Regulations 1998

- (1) The Principal Regulations continue to apply in relation to excise goods that are subject to the external Community transit procedure or the internal Community transit procedure on exit day, where the EUCL continues to apply on and after that day in respect of those goods in accordance with Part 15 of the Customs (Import Duty) Regulations 2019¹⁶.
- (2) When the EUCL ceases to apply –
 - (a) the Excise Goods (Holding, Movement and Duty Point) Regulations 2010¹⁷ shall apply in respect of the goods;

¹⁶ SD 2019/0152.

¹⁷ SD 198/10.

- (b) but the provisions of Part 4 of the Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) Regulations 2019¹⁸ shall not apply.
- (3) In this regulation –
- (a) “EUCL” has the meaning given by regulation 3 of the Customs (Import Duty) Regulations 2019;
- (b) “**excise goods**” means goods subject to any excise duty, as that term is defined by section 49 of the Taxation (Cross-border Trade) Act 2018, as it has effect in the Island¹⁹;
- (c) “**external Community transit procedure**” has the meaning given in regulation 2(d) of the Principal Regulations;
- (d) “**internal Community transit procedure**” has the meaning given in regulation 2(f) of the Principal Regulations;
- (e) “**the Principal Regulations**” means the Excise Duty Point (External and Internal Community Transit Procedure) Regulations 1998²⁰.

16 The Warehousekeepers and Owners of Warehoused Goods Regulations 1999

- (1) Regulation 11(2)(aa) of the Principal Regulations continues to apply to goods that are in the course of a movement on exit day.
- (2) In this regulation, “**the Principal Regulations**” means the Warehousekeepers and Owners of Warehoused Goods Regulations 1999 as they have effect prior to the amendment made by regulation 8 of these Regulations.

17 The Denatured Alcohol Regulations 2005

- (1) The amendments made by regulation 10 have no effect in relation to –
- (a) denatured alcohol made before exit day;
- (b) denatured alcohol that has been incorporated before exit day into a product that is not for human consumption; or
- (c) denatured alcohol (whether made or incorporated) that is in the course of a movement on exit day.
- (2) In paragraph (1), references to denatured alcohol” or to “a product that is not for human consumption” are to be construed according to the Denatured Alcohol Regulations 2005 as they have effect prior to the amendments made by regulation 10 of these Regulations.

¹⁸ SD 2019/0175.

¹⁹ The Taxation (Cross-border Trade) Act 2018 was applied in the Island by SD 2019/0080.

²⁰ SD 72/98, amended by SD 9/99 and SD 198/10.

18 The Duty Stamps Regulations 2006

- (1) The amendments made by regulation 11 have no effect in relation to retail containers of alcoholic liquor —
 - (a) to which duty stamps are affixed before exit day; or
 - (b) that are in the course of a movement on exit day.
- (2) In paragraph (1) —
 - (a) “**duty stamps**” has the meaning given by paragraph 1(5) of Schedule 2A to the Alcoholic Liquor Duties Act 1986;
 - (b) “**retail containers of alcoholic liquor**” is to be construed in accordance with the definition of “alcoholic liquor” in regulation 2(1) of the Duty Stamps Regulations 2006 and paragraph 1(2) of Schedule 2A to the Alcoholic Liquor Duties Act 1986.

PART 4 – REVOCATIONS

19 Revocations

The following regulations are revoked —

- (a) the Excise Duty Point (External and Internal Community Transit Procedure) Regulations 1998²¹; and
- (b) the Excise Duty Point (External and Internal Community Transit Procedure) (Amendment) Regulations 1999²².

MADE 28/03/2019

A L CANNAN
Minister for the Treasury

²¹ SD 72/98.

²² SD 9/99.



EXPLANATORY NOTE

(This note is not part of the Regulations)

Under the terms of the Customs and Excise Agreement between the United Kingdom and the Isle of Man Governments, the Island is obliged to keep its excise law correspondent with that of the United Kingdom. These Regulations make miscellaneous amendments to secondary legislation relating to excise duties arising on the withdrawal of the United Kingdom from the European Union (“EU”).

Minor amendments are made to the Excise Goods (Drawback) Regulations 1995 so that they make references to Island law, rather than EU law after exit day.

The Excise Warehousing (Etc.) Regulations 1988 are amended so that the list of circumstances in which the accompanying document is not required is updated to reflect changes to excise and customs procedures that will occur on exit day.

The Spirits Regulations 1992 are amended so that the existing methodology for ascertaining the strength of spirit drinks for excise duty purposes, which is drawn from the Annex to Commission Regulation (EC) No 2870/2000, will continue to function on and after exit day.

The Hydrocarbon Oil Duties (Marine Voyages Reliefs) Regulations 1996 are amended to define a “private pleasure craft” by reference to Manx law.

The Warehousekeepers and Owners of Warehoused Goods Regulations 1999 are amended by removing regulation 11(2)(aa), which permits authorised warehousekeepers to consign certain goods to EU member States.

The Excise Warehousing (Energy Products) Regulations 2004 are amended by removing references to terms which are no longer required in respect of movements of special energy products on exit day. Those products are fuels that are not chargeable with duty in the Island, but which are nonetheless subject to excise controls.

The Denatured Alcohol Regulations 2005 are amended to omit references to completely and partially denatured alcohol made in a member State and related citations no longer required.

The Duty Stamps Regulations 2006 are amended to omit or to replace a number of definitions and other provisions that will no longer be required on and after exit day or which will not function correctly, particularly those relating to categories of persons, EU legislative citations and to geographic descriptors.

These Regulations make transitional and saving provision in respect of a number of the above regulations and also revoke two sets of regulations which will no longer be applicable on and after exit day.