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STATUTORY INSTRUMENTS

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**2020 No. 1412**

**The Travellers' Allowances and Miscellaneous Provisions (EU Exit) Regulations 2020**

**PART 3**

Consequential provisions and miscellaneous amendments

**CHAPTER 2**

Miscellaneous amendments

**Amendment of the Value Added Tax Regulations 1995**

**11.**—(1) Part 16 (importations, exportations and removals) of the Value Added Tax Regulations 1995(1) is amended as follows.

(2) In regulation 117 omit paragraphs (4) and (7A) to (7D).

(3) In regulation 129(1)—

(a) omit the “and” at the end of sub-paragraph (a)(iii);

(b) at the end of sub-paragraph (b) insert “and”;

(c) after sub-paragraph (b) insert—

“(c) the goods are not personal gifts on export as defined in regulation 2 of the Customs (Export) (EU Exit) Regulations 2019(2),”.

(4) Omit the heading immediately before regulation 131.

(5) Omit regulation 131.

**Amendment of the Tobacco Products Regulations 2001**

**12.**—(1) The Tobacco Products Regulations 2001(3) are amended as follows.

(2) In regulation 23 (exceptions to the requirement to carry a fiscal mark)—

(a) omit paragraph (1)(aa);

(b) in paragraph (1A)(b) after “1979” insert “or under section 3 of the Taxation (Cross-border Trade) Act 2018”.

(3) After regulation 25(2) (offences-supplementary provisions) insert—

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(1) [S.I. 1995/2518](#); amended by [S.I. 1995/3147](#), [1996/210](#), [1999/438](#), [2003/1485](#), [2006/3292](#), [2013/2241](#) and [2019/513](#). The amendments made by [S.I. 2019/513](#) are not yet in force. There are other amending instruments, but none is relevant.

(2) [S.I. 2019/108](#); the definition of personal gifts on export is inserted by [S.I. 2019/1346](#). There are other amending instruments, but none is relevant.

(3) [S.I. 2001/1712](#); regulation 23 is amended by [S.I. 2002/2692](#) and [2006/1787](#). There is another amending instrument, but it is not relevant.

“(2A) A person afforded relief from duty under section 3 of the Taxation (Cross-border Trade) Act 2018 is not guilty of an offence contrary to section 8G(4) of the Act unless his conduct occasioned the excise duty point prescribed by regulation 12(4) above.”

### **Amendment of the Duty Stamps Regulations 2006**

**13.**—(1) The Duty Stamps Regulations 2006(4) are amended as follows.

(2) In regulation 32 (diplomats and other persons enjoying immunities and privileges, and travellers from outside the United Kingdom)—

- (a) omit paragraph (1);
- (b) in paragraph (3) for “an external territory or third country” substitute “a place outside the United Kingdom”;
- (c) in paragraph (5)(b) after “1979,” insert “or by or under section 3 of the Taxation (Cross-border Trade) Act 2018”.

(3) In regulation 35(2) (offence of possession, sale etc. of unstamped containers)—

- (a) omit sub-paragraph (c);
- (b) in sub-paragraph (e) for “an external territory or a third country” substitute “a place outside the United Kingdom”.