

This Statutory Instrument has been made in consequence of a defect in [S.I. 2024/1262](#) and is being issued free of charge to all known recipients of that Statutory Instrument.

STATUTORY INSTRUMENTS

2025 No. 127

EXCISE

The Excise Duties (Miscellaneous Amendments and Revocations) (Amendment) Regulations 2025

<i>Made</i>	- - - -	<i>5th February 2025</i>
<i>Laid before Parliament</i>		<i>7th February 2025</i>
<i>Coming into force</i>	- -	<i>28th February 2025</i>

The Commissioners for His Majesty's Revenue and Customs make these Regulations in exercise of the powers conferred by sections 93(1)(b), (c) and (d), (2)(a) and (e) and (3) and 100G(1)(a) and (3) of the Customs and Excise Management Act 1979(1).

Citation and commencement

1. These Regulations may be cited as the Excise Duties (Miscellaneous Amendments and Revocations) (Amendment) Regulations 2025 and come into force on 28th February 2025.

Amendment of the Excise Duties (Miscellaneous Amendments and Revocations) Regulations 2024

2. In the Excise Duties (Miscellaneous Amendments and Revocations) Regulations 2024(2), omit regulation 10.

(1) 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). Section 93(7) defines “prescribed” for the purposes of that section. Relevant amendments were made to section 93 by paragraph 2 of Schedule 8 to the Finance Act 1981 (c. 35) and paragraph 2 of Schedule 2 to the Finance (No. 2) Act 1992 (c. 48). Section 100G was inserted by paragraph 1 of Schedule 4 to the Finance Act 1991 (c. 31).

(2) [S.I. 2024/1262](#).

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

5th February 2025

Carol Bristow
Justin Holliday
Two of the Commissioners for His Majesty's
Revenue and Customs

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Regulations)

This instrument omits regulation 10 of the Excise Duties (Miscellaneous Amendments and Revocations) Regulations 2024.

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