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STATUTORY INSTRUMENTS

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**2020 No. 1559**

**EXITING THE EUROPEAN UNION  
EXCISE**

**The Excise Duties (Northern Ireland Miscellaneous  
Modifications and Amendments) (EU Exit) Regulations 2020**

Made - - - - 22nd December  
2020  
Laid before the House of  
Commons - - - - 23rd December 2020  
Coming into force in accordance with regulation 1

The Commissioners for Her Majesty's Revenue and Customs, in exercise of the powers conferred by sections 45(1) and (2) and 48(10) and (11)(b) and (d) of the Taxation (Cross-border Trade) Act 2018(1), make the following Regulations.

**Citation and commencement**

1.—(1) These Regulations may be cited as the Excise Duties (Northern Ireland Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2020 and come into force on IP completion day subject to paragraph (2).

(2) Regulations 81 to 92 (amendments to the Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019(2) and regulation 96 (amendments to the Excise Goods (Miscellaneous Amendments) (EU Exit) Regulations 2019(3)) come into force immediately before IP completion day.

**Commencement Information**

**II** Reg. 1 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

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- (1) [2018 c.22](#). Section 49 of that Act defines “HMRC Commissioners” as meaning the Commissioners for Her Majesty’s Revenue and Customs.
- (2) [S.I. 2019/13](#); prospectively amended by [S.I. 2019/474](#) and [S.I. 2019/1216](#); to come into force by way of commencement regulations to be made by HM Treasury.
- (3) [S.I. 2019/14](#); to come into force by way of commencement regulations to be made by HM Treasury.

## PART 1

### PROVISIONS IMPLEMENTING ARTICLE 8 OF THE NORTHERN IRELAND PROTOCOL

#### **Savings and modifications to the Excise Goods (Holding, Movement and Duty Point) Regulations 2010**

2. The Excise Goods (Holding, Movement and Duty Point) Regulations 2010<sup>(4)</sup> as they had effect immediately before IP completion day (“the Northern Ireland Regulations”) shall apply in respect of the holding, movement and taxation of excise goods in Northern Ireland subject to the savings and modifications in this Part.

#### **Commencement Information**

**I2** Reg. 2 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

3.—(1) Revenue traders in Northern Ireland who immediately before IP completion day were approved and registered as—

- (a) UK registered consignees pursuant to Part 3 of the Northern Ireland Regulations;
- (b) UK registered consignors pursuant to Part 4 of the Northern Ireland Regulations;
- (c) registered commercial importers pursuant to Part 11 of the Northern Ireland Regulations;
- (d) tax representatives pursuant to Part 12 of the Northern Ireland Regulations

shall respectively be treated as NI registered consignees, NI registered consignors, NI registered commercial importers and NI tax representatives for the purposes of regulation 2.

(2) “NI registered consignee”, “NI registered consignor”, “NI registered commercial importer” and “NI tax representative” have the meanings provided for in regulation 3(1) of the Northern Ireland Regulations as modified by these Regulations.

(3) “Revenue trader” has the meaning given in section 1 of the Customs and Excise Management Act 1979<sup>(5)</sup>.

#### **Commencement Information**

**I3** Reg. 3 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

4. The Northern Ireland Regulations are modified for the purposes of regulation 2 as follows.

#### **Commencement Information**

**I4** Reg. 4 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

5. In regulation 3(1) (interpretation)—

[<sup>F1</sup>(za) omit the definition of “accompanying document”];

(4) [S.I. 2010/593](#) amended by [S.I. 2011/2225](#), [S.I. 2015/368](#) and [S.I. 2019/975](#).

(5) 1979 c. 2. Section 1 was amended by paragraph 1 of Schedule 8 to the Finance Act 1981 (c.35); section 11(2) of the Finance Act 1991 (c. 31); section 30(3) and Part 1 of the Finance Act 1993 (c. 34); paragraph 2 of Schedule 18 to the Finance Act 1997 (c. 16); paragraph 41 of Schedule 24 to the Finance Act 2012 (c. 14) and paragraph 11 of Schedule 28 to the Finance Act 2014 (c. 26); there are other amendments but none are relevant.

- (a) in the definition of “authorised warehousekeeper”, in sub-paragraph (b)—
  - (i) for “another Member State” substitute “an EU Member State”;
  - (ii) after “authorities of that” insert “EU”;
- [<sup>F2</sup>(b) in the definition of “computerised system”—
  - (i) before “computerised”, insert “EU”;
  - (ii) for “Article 1 of Decision No. 1152/2003/EC” to the end, substitute “Article 1 of Decision (EU) 2020/263 of the European Parliament and of the Council of 15 January 2020 on computerising the movement and surveillance of excise goods (recast)”];
- (c) for the definition of “customs office of exit” substitute—

““customs office of exit” has the meaning given by [<sup>F3</sup>Article 1(16)] of Regulation (EU) 2015/2446(6);”;
- [<sup>F4</sup>(ca) omit the definition of “customs suspensive procedure or arrangement”;
- (cb) for the definition of “the Directive” substitute—

““the Directive” means Council Directive (EU) 2020/262 of 19 December 2019 laying down the arrangements for excise duty (recast);”]
- [<sup>F5</sup>(d) for the definition of “distance selling arrangement” substitute—

““distance selling arrangement” means an arrangement where—

  - (a) a person (“the consignor”), in an EU Member State, sells or agrees to sell excise goods that have been released for consumption in that State, to a person (“the purchaser”) in Northern Ireland;
  - (b) those goods are dispatched by or to the order of the consignor to the purchaser or a person nominated by the purchaser and consigned to an address in Northern Ireland;
  - (c) those goods will be charged with duty on their importation into Northern Ireland; and
  - (d) the purchaser is not a revenue trader;”;
- (da) in the definition of “duty suspension arrangement”, for “not covered by a customs suspensive procedure or arrangement” substitute “that do not have the customs status of non-Union goods, as provided for by Article 5(24) of the Union Customs Code Regulation”;
- (db) in the definition of “electronic administrative document”, for “Article 21(2)” substitute “Article 20(2)”;
- (dc) for the definition of “EU requirements” substitute—

““EU requirements” means—

  - (a) in the case of—
    - (i) a draft electronic administrative document and an electronic administrative document;
    - (ii) a cancellation of, or an amendment to, an electronic administrative document allowed under regulation 42(1) and (3), respectively;
    - (iii) a fallback accompanying document;

*Status: Point in time view as at 13/02/2023.*

*Changes to legislation: There are currently no known outstanding effects for the The Excise Duties (Northern Ireland Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2020. (See end of Document for details)*

- (iv) a fallback report of receipt and a fallback report of export, where the fallback report relates to a movement of excise goods under duty suspension arrangements;
  - (v) a report of receipt and a report of export, where the report relates to a movement of excise goods under duty suspension arrangements;
  - (vi) a notification required to be given under regulation 51(1);
  - (vii) a requirement to inform of split movement under regulation 45(3)(c); the requirements set out in Commission Delegated Regulation (EU) 2022/1636 of 5 July 2022 and Commission Implementing Regulation (EU) 2022/1637 of 5 July 2022, as those Regulations apply to the structure and content of, or the rules and procedures for the exchange of, the items listed in paragraphs (i) to (vii);
- (b) in the case of—
- (i) a draft electronic simplified administrative document and an electronic simplified administrative document;
  - (ii) an amendment to an electronic simplified administrative document allowed under regulation 63F(1);
  - (iii) a fallback simplified accompanying document;
  - (iv) a fallback report of receipt and a fallback report of export, where the fallback report relates to a movement of excise goods released for consumption;
  - (v) a report of receipt, where the report relates to a movement of excise goods released for consumption;
  - (vi) a notification required to be given under regulation 63I(1); the requirements set out in Commission Delegated Regulation (EU) 2022/1636 of 5 July 2022 and Commission Implementing Regulation (EU) 2022/1637 of 5 July 2022, as those Regulations apply to the structure and content of, or the rules and procedures for the exchange of, those documents and reports;
- (c) in the case of an exemption certificate, the requirements set out in Commission Implementing Regulation (EU) 2022/1637 of 5 July 2022;”];
- (e) in the definition of “excise duty”—
- (i) in subparagraph (a) for “the United Kingdom” substitute “Northern Ireland” and after “excise goods” insert “which is applicable to excise goods in Northern Ireland”;
  - (ii) in subparagraph (b) for “a Member state other than the United Kingdom” substitute “an EU Member State”;
- (f) for the definition of “excise goods” substitute—
- ““excise goods” means goods falling within Article 1(1) of the Directive, chewing tobacco or tobacco for heating—
- (a) which are chargeable with excise duty, or
  - (b) which are treated as chargeable with excise duty under section 23C of the Hydrocarbon Oil Duties Act 1979(7);”;
- [<sup>F6</sup>(fa) in the definition of “exempt consignee”, for “Article 12(1)” substitute “Article 11(1)”;

(7) 1979 c. 5. Section 23C was inserted by section 13 of the Finance Act 2004 (c. 12).

- (fb) in the definition of “exemption certificate”, for “set out in Annex to Commission Regulation” to the end, substitute “referred to in Article 12(1) of the Directive”;
- (fc) for the definition of “fallback report of receipt” substitute—
  - ““fallback report of receipt” means, in the case of movement of excise goods under duty suspension arrangements, the document referred to in Article 27(1) of the Directive and, in the case of movements of excise goods after release for consumption, the document referred to in Article 39(1) of the Directive;”]
- (g) in the definitions of “Member State” and “territory of a Member State”—
  - (i) for ““Member State” and “territory of a Member State”” substitute ““EU Member State” and “territory of an EU Member state””;
  - (ii) in subparagraph (a) omit “, the Channel Islands”;
  - (iii) in subparagraph (b) omit “and the Isle of Man”;
  - (iv) after subparagraph (b) omit “and “another Member State” means a Member State other than the United Kingdom and the Isle of Man;”;
- (h) in the definition of “place of direct delivery”—
  - (i) in subparagraphs (a) and (b) for “the United Kingdom” substitute “Northern Ireland” (in each place it occurs);
  - (ii) in subparagraph (a) for “UK” substitute “NI”;
  - (iii) [<sup>F7</sup>in subparagraphs (a) and (b)] for “another” substitute “an EU”;
  - (iv) in subparagraph (b) after “registered consignee in the” insert “EU”;
- (i) in the definition of “place of importation” for “Article 79 of Regulation (EEC) 2913/92” substitute “[<sup>F8</sup>Article 201 of the Union Customs Code Regulation]”;
- [<sup>F9</sup>(j) omit the definition of “registered commercial importer”];
- (k) in the definition of “registered consignee”—
  - (i) in subparagraph (a) for “the United Kingdom” substitute “Northern Ireland”;
  - [<sup>F10</sup>(ii) in subparagraph (b)—
    - (aa) for “another” substitute “an EU”;
    - (bb) for “Article 4(9)” substitute “Article 3(9)”];
- (l) in the definition of “registered consignor”—
  - (i) in subparagraph (a) for “the United Kingdom” substitute “Northern Ireland”;
  - [<sup>F11</sup>(ii) in subparagraph (b)—
    - (aa) for “another” substitute “an EU”;
    - (bb) for “Article 4(10)” substitute “Article 3(10)”];
- (m) in the definition of “report of export”—
  - (i) after “completed by” insert “the Commissioners or”;
  - [<sup>F12</sup>(ii) for “a Member State” substitute “an EU Member State”];
  - (iii) insert “EU” before “computerised system”;
  - (iv) after “the territory of the EU” insert “or Northern Ireland”;
- (n) in the definition of “report of receipt”—
  - (i) insert “EU” before “computerised system”;
  - (ii) insert “EU” before “Member State”;

- (iii) after “destination” insert “or Northern Ireland”;
- (o) in the definition of “tax representative” insert “NI” before “tax representative”;
- (p) in the definition of “tax warehouse”—
  - (i) in subparagraph (a) for “the United Kingdom” substitute “Northern Ireland”;
  - (ii) in subparagraph (b) for “another” substitute “an EU”;
  - (iii) in subparagraph (b) after “warehousekeeper in that” insert “EU”;
- (q) in the definition of “temporary registered consignee” for “UK” substitute “NI” and for “another” substitute “an EU”;
- (r) after the definition of “transporter” insert—
  - ““UK HMDP Regulations” means the Excise Goods (Holding, Movement and Duty Point) Regulations 2010 as they have effect in relation to excise goods other than excise goods in Northern Ireland;”;
- (s) in the definition of “UK registered consignee” for “UK” substitute “NI”;
- (t) in the definition of “UK registered consignor” for “UK” substitute “NI”;
- [<sup>F13</sup>(u) omit the definition of “vendor”;
- (v) in the appropriate places insert the following definitions—
  - ““certified consignee”—
    - (a) in relation to a consignee in Northern Ireland, means a person who is approved and registered in accordance with Part 4A of these Regulations; and
    - (b) in relation to a consignee in an EU Member State, has the meaning given by Article 3(13) of the Directive;
  - “certified consignor”—
    - (a) in relation to a consignor in Northern Ireland, means a person who is approved and registered in accordance with Part 4B of these Regulations; and
    - (b) in relation to a consignor in an EU Member State, has the meaning given by Article 3(12) of the Directive;”;
  - ““consignor” in relation to a distance selling arrangement, means the consignor in that arrangement;”;
  - ““customs declaration” has the meaning given by Article 5(12) of the Union Customs Code Regulation;”;
  - ““declarant”, in relation to excise goods, means the person required to declare those goods for export in a customs declaration;”;
  - ““electronic simplified administrative document” means the electronic simplified administrative document referred to in Article 35(1) of the Directive;”;
  - ““export declaration”, in relation to excise goods, means a customs declaration in which those excise goods are declared for export for the purposes of the Union Customs Code Regulation;”;
  - ““external transit procedure” means the procedure referred to in Article 226(2) of the Union Customs Code Regulation;”;
  - ““fallback simplified accompanying document” means the document referred to in Article 38(1)(a) of the Directive;”;
  - ““NI certified consignee” has the meaning given by regulation 33A(3);
  - “NI certified consignor” has the meaning given by regulation 33H(3);”;

““temporary certified consignee” means a NI certified consignee—

- (a) who is a private individual and whose approval is limited in accordance with regulation 33A(2); or
- (b) who is a revenue trader that only occasionally imports excise goods from an EU Member State into Northern Ireland that have been released for consumption, and whose authorisation is limited to a single movement of a specified quantity of such goods from a single consignor for a specified period;

“temporary certified consignor” means a NI certified consignor—

- (a) who is a private individual and whose approval is limited in accordance with regulation 33H(2); or
- (b) who is a revenue trader that only occasionally exports excise goods from Northern Ireland to an EU Member State that have been released for consumption and whose authorisation is limited to a single movement of a specified quantity of such goods to a single consignee for a specified period;”;

““Union Customs Code Regulation” means Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code;”;

““unique simplified administrative reference code” means a code assigned to an electronic simplified administrative document.”.]

- F1** Reg. 5(za) inserted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 1(a)**
- F2** Reg. 5(b) substituted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 1(b)**
- F3** Words in reg. 5(c) substituted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 1(c)**
- F4** Reg. 5(ca)(cb) inserted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 1(d)**
- F5** Regs. 5(d)-(dc) substituted for reg. 5(d) (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 1(e)**
- F6** Regs. 5(fa)-(fc) inserted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 1(f)**
- F7** Words in reg. 5(h)(iii) substituted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 1(g)**
- F8** Words in reg. 5(i) substituted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 1(h)**
- F9** Reg. 5(j) substituted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 1(i)**
- F10** Reg. 5(k)(ii) substituted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 1(j)**



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- F11** Reg. 5(l)(ii) substituted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 1(k)**
- F12** Reg. 5(m)(ii) substituted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 1(l)**
- F13** Reg. 5(u)(v) inserted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 1(m)**

#### Commencement Information

- I5** Reg. 5 in force at 31.12.2020 on IP completion day, see **reg. 1(1)**

[<sup>F14</sup>5A. For regulation 3(2) substitute—

“(2) In any case where, under an exemption granted in accordance with Article 48 of the Directive, a person is entitled to use, and uses, a document specified by Commission Delegated Regulation (EU) 2018/273 of 11 December 2017 supplementing Regulation (EU) No 1308/2013 of the European Parliament and of the Council as regards the scheme of authorisations for vine plantings, the vineyard register, accompanying documents and certification, the inward and outward register, compulsory declarations, notifications and publication of notified information, and supplementing Regulation (EU) No 1306/2013 of the European Parliament and of the Council as regards the relevant checks and penalties, amending Commission Regulations (EC) No 555/2008, (EC) No 606/2009 and (EC) No 607/2009 and repealing Commission Regulation (EC) No 436/2009 and Commission Delegated Regulation (EU) 2015/560—

- (a) in substitute for an electronic simplified administrative document—
- (i) references in these Regulations to an electronic simplified administrative document are to be treated as references to a document specified by that Regulation, and
  - (ii) references in these Regulations to EU requirements are to be treated as references to the requirements set out in Articles 8, 10, 13 to 16, and 19 of, and Annex V to, that Regulation;
- (b) in substitute for an electronic administrative document—
- (i) provisions in these Regulations that relate to electronic administrative documents and the EU computerised system shall not apply, and
  - (ii) the document accompanying the goods must comply with the requirements of that Regulation.”.]

- F14** Reg. 5A inserted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 2**

[<sup>F15</sup>6. In regulation 3(3)—

- (a) in sub-paragraph (a)(ii) for “Article 79 of Regulation (EEC) 2913/92” substitute “Article 201 of the Union Customs Code Regulation”;
- (b) in sub-paragraph (b)(i), after “sub-paragraph (ii)” insert “or (iii)”;
- (c) in sub-paragraph (b)(ii)—
  - (i) after “dispatched” insert “from an EU Member State or Northern Ireland”;



- (ii) after “EU” insert “or Northern Ireland”;
- (d) at the end of sub-paragraph (b)(ii) insert—
  - “, or
  - (iii) in a case where goods are dispatched to a customs office of exit where they will be dispatched to an EU Member State or Northern Ireland, when the goods have been placed under the external transit procedure as provided for in Article 189(4) of Delegated Regulation (EU) 2015/2446.”.

**F15** Regs. 6, 6A substituted for reg. 6 (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\), reg. 1\(2\), Sch. 2 para. 3](#)

- 6A.** After regulation 3(3) insert—
- “(3A) For the purpose of these Regulations, a movement of excise goods to which regulation 63B applies—
- (a) starts when the goods leave the certified consignor’s premises or any location in the EU Member State or Northern Ireland from where the goods are dispatched; and
  - (b) ends when the certified consignee has taken delivery of the excise goods at their premises or any location in the EU Member State or Northern Ireland.”].

**F15** Regs. 6, 6A substituted for reg. 6 (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\), reg. 1\(2\), Sch. 2 para. 3](#)

**7.** In regulation 5 in the heading and in the text of the regulation for “the United Kingdom” substitute “Northern Ireland”.

**Commencement Information**

**I6** Reg. 7 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

- 8.** In regulation 6—
- (a) for “the United Kingdom” (in each place it occurs) substitute “Northern Ireland”;
  - (b) insert “in Northern Ireland” in the following places—
    - (i) in paragraph (1)(a) after “duty suspension arrangement”;
    - (ii) in paragraph (1)(b) after “duty suspension arrangement”;
    - <sup>F16</sup>(iii) .....
    - <sup>F16</sup>(iv) .....
  - <sup>F17</sup>(c) in paragraph (1)(c), for “are produced” substitute “are produced or processed in Northern Ireland”;
  - (d) for paragraph (1)(d) substitute—
    - “(d) are charged with duty at—
    - (i) importation into Northern Ireland unless they are placed, immediately upon importation, under a duty suspension arrangement; or

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- (ii) irregular entry into Northern Ireland, unless the customs debt in relation to those goods was extinguished in accordance with Article 124(1)(e), (f), (g) or (k) of the Union Customs Code Regulation.”;
- (e) for paragraphs (2) and (3) substitute—
  - “(2) In paragraph (1)(d)—
    - “importation” means the release of goods for free circulation in accordance with Article 201 of the Union Customs Code Regulation;
    - “irregular entry” means the entry into Northern Ireland of goods which have not been released for free circulation in accordance with Article 201 of the Union Customs Code Regulation and for which a customs debt under Article 79(1) of that Regulation has been incurred, or would have been incurred if the goods had been subject to customs duty.”].

**F16** Reg. 8(b)(iii)(iv) omitted (13.2.2023) by virtue of [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), [Sch. 2 para. 4\(a\)](#)

**F17** Regs. 8(c)-(e) substituted for reg. 8(c) (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), [Sch. 2 para. 4\(b\)](#)

#### Commencement Information

**I7** Reg. 8 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

- 9.** In regulation 7—
- (a) in paragraph (1)—
    - (i) for “the United Kingdom” (in each place it occurs) substitute “Northern Ireland”;
    - (ii) in subparagraph (c) for “UK” substitute “NI”;
    - (iii) in subparagraph (d) for “another” substitute “an EU”;
  - (b) in paragraph (2)(a)—
    - (i) after “export” for “,” substitute “or”;
    - (ii) omit “or removal to the Isle of Man”;
- [<sup>F18</sup>(c) in paragraph (4) for “Article 10(6)” substitute “Article 9(6)”.]

**F18** Reg. 9(c) inserted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), [Sch. 2 para. 5](#)

#### Commencement Information

**I8** Reg. 9 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

- 10.** Before regulation 8 in the heading for “the United Kingdom” substitute “Northern Ireland”.

#### Commencement Information

**I9** Reg. 10 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

- 11.** In regulation 8(1) for “UK” substitute “NI”.

**Commencement Information**

**I10** Reg. 11 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

[<sup>F19</sup>**12.** In regulation 9—

- (a) in paragraph (1) for “the United Kingdom” (in each place it occurs) substitute “Northern Ireland”;
- (b) in paragraph (1)(b)(ii)—
  - (i) for “UK” substitute “NI”;
  - (ii) for “Article 79 of Council Regulation 2913/92 EEC” substitute “Article 201 of the Union Customs Code Regulation”;
- (c) in paragraph (3), for “Article 10(6)” substitute “Article 9(6)”.

**F19** Regs. 12-12B substituted for reg. 12 (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), [Sch. 2 para. 6](#)

**12A.** In regulation 11—

- (a) after “production”, in each place it occurs, insert “or processing”;
- (b) after “producing”, insert “or processing”.

**F19** Regs. 12-12B substituted for reg. 12 (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), [Sch. 2 para. 6](#)

**12B.** In regulation 12—

- (a) in paragraph (1), for “regulation 6(1)(d) (importation of excise goods that have not been produced or are not in free circulation in the EU)” substitute “regulation 6(1)(d)(i) (importation of excise goods)”;
- (b) in paragraph (2), for “importation” substitute “entry, as referred to in regulation 6(1)(d)(ii) (irregular entry of excise goods)”;
- (c) in paragraph (3), for “importation” substitute “entry”.]

**F19** Regs. 12-12B substituted for reg. 12 (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), [Sch. 2 para. 6](#)

**13.** Before regulation 13 in the heading for “another” substitute “an EU”.

**Commencement Information**

**I11** Reg. 13 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

[<sup>F20</sup>**14.** In regulation 13, for paragraphs (1) to (3) substitute—

“**13.—**(1) Where excise goods already released for consumption in an EU Member State are moved to Northern Ireland to be delivered to Northern Ireland for a commercial

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purpose, the excise duty point is the time when the movement ends in accordance with regulation 3(3A).

(2) Subject to paragraph (2A), the NI certified consignee is liable to pay the duty.

(2A) In the case of failure to comply with the registration requirements in Part 4A of these Regulations, any person involved in the movement is jointly and severally liable to pay the duty.

(3) For the purposes of paragraph (1) excise goods are delivered for a commercial purpose if they are delivered to—

- (a) a person other than a private individual; or
- (b) a private individual (“P”), except in a case where—
  - (i) the excise goods are for P’s own use and were acquired in, and transported to Northern Ireland from, an EU Member State by P, or
  - (ii) P is the purchaser of the excise goods in a distance selling arrangement.”.]

**F20** Reg. 14 substituted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 7**

**15.** In regulation 14(1)—

- (a) in subparagraph (a) for “another” substitute “an EU”;
- (b) in subparagraph (b) for “the UK” substitute “Northern Ireland”.

#### Commencement Information

**I12** Reg. 15 in force at 31.12.2020 on IP completion day, see **reg. 1(1)**

**16.** In regulation 15—

- (a) for “the United Kingdom” substitute “Northern Ireland”;
- (b) for “another” substitute “an EU”.

#### Commencement Information

**I13** Reg. 16 in force at 31.12.2020 on IP completion day, see **reg. 1(1)**

[<sup>F21</sup>**17.** In regulation 16(2) and (3)—

- (a) for “the United Kingdom”, in each place it occurs, substitute “Northern Ireland”;
- (b) for “vendor”, in each place it occurs, substitute “consignor”.]

**F21** Reg. 17 substituted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 8**

[<sup>F22</sup>**18.** In regulation 17—

- (a) in paragraph (2)(b)—
  - (i) for “the United Kingdom” substitute “Northern Ireland”;
  - (ii) for “vendor” substitute “consignor”;

- (iii) for “vendor’s” substitute “consignor’s”;
- (b) in paragraph (5), for “article 38(4)” substitute “Article 46(4)”;
- (c) at the end of paragraph (5) insert “and includes an irregularity that is deemed to have occurred in accordance with regulation 85A(1)”.]

**F22** Reg. 18 substituted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 9**

**19.** In regulation 19—

- [<sup>F23</sup>(za) in paragraph (1) for “any of paragraphs (2) to (5)” substitute “paragraph (2)”];
- (a) in paragraph (2) after “tax warehouse” (in each place it occurs) insert “in Northern Ireland”;
- (b) omit paragraphs (3) and (4);
- [<sup>F24</sup>(c) omit paragraph (5);]
- (d) in paragraph (6)—
  - (i) in subparagraph (a) after “tax warehouse” insert “in Northern Ireland”;
  - (ii) omit [<sup>F25</sup>subparagraphs (b) and (c)];
  - <sup>F26</sup>(iii) . . . . .
- (e) omit paragraph (7)(b) [<sup>F27</sup>and (c)].

**F23** Reg. 19(za) inserted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 10(a)**

**F24** Reg. 19(c) substituted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 10(b)**

**F25** Words in reg. 19(d)(ii) substituted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 10(c)**

**F26** Reg. 19(d)(iii) omitted (13.2.2023) by virtue of [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 10(d)**

**F27** Words in reg. 19(e) inserted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 10(e)**

**Commencement Information**

**I14** Reg. 19 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

- [<sup>F28</sup>**20.** In regulation 21—
  - (a) in paragraph (1)—
    - (i) for “This regulation” substitute “Subject to paragraph (1A), this regulation”;
    - (ii) in sub-paragraph (a) for both occurrences of “the United Kingdom” substitute “Northern Ireland”;
  - (b) for paragraph (2) substitute—

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“(1A) But this regulation does not apply if regulation 21A applies in relation to the same excise goods.

(2) A “relevant event” means—

(a) the total destruction or irretrievable loss, total or partial, of excise goods as a result of—

(i) unforeseeable circumstances;

(ii) force majeure; or

(iii) authorisation by the competent authorities of an EU Member State or the Commissioners; or

(b) the partial loss of excise goods due to the nature of the goods.”;

(c) in paragraph (3)(b) for “another” substitute “an EU”;

(d) for paragraph (4) substitute—

“(4) For the purposes of this regulation and regulation 21A goods are considered—

(a) totally destroyed or irretrievably lost; or

(b) partially lost;

when they are, or the relevant part is, rendered unusable as excise goods.”.]

**F28** Reg. 20 substituted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), [Sch. 2 para. 11](#)

[<sup>F29</sup>**20A.** After regulation 21 insert

**“Partial losses due to the nature of goods**

**21A.**—(1) This regulation applies where—

(a) there is a partial loss of excise goods due to the nature of those goods that—

(i) occurs in Northern Ireland; or

(ii) where it is not possible to determine where the event occurred, is detected in Northern Ireland; and

(b) there is a common partial loss threshold in place for those excise goods.

(2) Only the loss of an amount of excise goods which falls below the common partial loss threshold—

(a) in relation to goods under a duty suspension arrangement at the time of the loss, will not be considered as a release for consumption; and

(b) in relation to goods already released for consumption in an EU Member State at the time of the loss, will not give rise to an excise duty point under regulation 16(1) or 17(1).

(3) In this regulation—

“common partial loss threshold” means—

(a) in relation to manufactured tobacco products, the common partial loss threshold established by Article 1 of Commission Delegated Regulation (EU) 2022/1636 of 5 July 2022; and

(b) in relation to other excise goods, a partial loss threshold that is specified in a notice made under regulation 21B;

“manufactured tobacco products” means products falling within the scope of Council [Directive 2011/64/EU](#) of 21 June 2011 on the structure and rates of excise duty applied to manufactured tobacco.

### Specified partial loss threshold

**21B.**—(1) For the purposes of regulation 21A, the Commissioners must specify in a notice published by them a partial loss threshold for specified excise goods which corresponds with a common partial loss threshold established by a Commission delegated act made under Article 6(10) of the Directive in relation to the same excise goods.

(2) A notice under paragraph (1) must be made as soon as reasonably practicable after the Commission delegated act referred to in that paragraph has been published.”.]

**F29** Reg. 20A inserted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 12**

**21.** In the heading “PART 3 UK Registered Consignees” for “UK” substitute “NI”.

#### Commencement Information

**I15** Reg. 21 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

**22.** In regulation 22—

(a) in paragraph (1)—

(i) for “another” substitute “an EU”;

(ii) after “Member State” insert “into Northern Ireland”;

(b) in paragraph (2) for “UK” substitute “NI”.

#### Commencement Information

**I16** Reg. 22 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

**23.** In regulation 23 for each occurrence of “UK” substitute “NI”.

#### Commencement Information

**I17** Reg. 23 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

**24.** In regulation 24 for each occurrence of “UK” substitute “NI”.

#### Commencement Information

**I18** Reg. 24 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

<sup>F30</sup>**25.** In regulation 25 for “UK” substitute “NI”.



**Status:** Point in time view as at 13/02/2023.

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**F30** Regs. 25, 25A substituted for reg. 25 (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), [Sch. 2 para. 13](#)

**25A.** In regulation 26—

- (a) for “UK” substitute “NI”;
- (b) for “neither hold nor” substitute “not produce, process, hold or”.]

**F30** Regs. 25, 25A substituted for reg. 25 (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), [Sch. 2 para. 13](#)

**26.** In regulation 27 for “UK” substitute “NI” and for “another” substitute “an EU”.

#### Commencement Information

**I19** Reg. 26 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

**27.** In regulation 28 for each occurrence of “UK” substitute “NI”.

#### Commencement Information

**I20** Reg. 27 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

**28.** Before regulation 30 in the heading “PART 4 UK Registered consignors” for “UK” substitute “NI”.

#### Commencement Information

**I21** Reg. 28 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

**29.** In regulation 30—

- (a) in paragraph (1)—
  - (i) after “dispatch excise goods” insert “within Northern Ireland or to an EU Member State”;
  - (ii) after “free circulation” insert “in Northern Ireland”;
  - (iii) <sup>F31</sup>... for “Article 79 of [Council Regulation 2913/92 EEC](#)” substitute “[<sup>F32</sup>Article 201 of the Union Customs Code Regulation]”;
- (b) in paragraph (2) for “UK” substitute “NI”.

**F31** Words in reg. 29(a)(iii) omitted (13.2.2023) by virtue of [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), [Sch. 2 para. 14\(a\)](#)

**F32** Words in reg. 29(a)(iii) substituted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), [Sch. 2 para. 14\(b\)](#)

**Commencement Information**

**I22** Reg. 29 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

**30.** In regulations 31, 32 and 33 for each occurrence of “UK” substitute “NI”.

**Commencement Information**

**I23** Reg. 30 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

[<sup>F33</sup>**30A.** After regulation 33 insert

“PART 4A

NI CERTIFIED CONSIGNEES

**Approval and Registration**

**33A.**—(1) The Commissioners may approve—

- (a) for the purposes of section 100G of CEMA 1979, revenue traders who wish in the course of their business to import excise goods from an EU Member State into Northern Ireland that have been released for consumption and register them as excise dealers and shippers in accordance with section 100G(2) of CEMA 1979, and
- (b) a private individual, other than a revenue trader, who occasionally receives excise goods that—
  - (i) have been released for consumption in an EU Member State, and
  - (ii) are imported into Northern Ireland to be delivered there for a commercial purpose.

(2) An approval under paragraph (1)(b) must be limited to—

- (a) a single movement of excise goods;
- (b) a specified quantity of excise goods received from a single certified consignor; and
- (c) a specified period.

(3) A person who has been so approved and, where required under paragraph (1)(a), registered, is known as a NI certified consignee.

(4) For the purposes of determining whether excise goods are delivered to Northern Ireland for a commercial purpose, regulation 13(3) applies.

**33B.**—(1) The Commissioners must provide every NI certified consignee with a certificate of registration.

(2) When a person ceases to be a NI certified consignee that person must immediately destroy the certificate of registration.

(3) A NI certified consignee must give notice in writing to the Commissioners of any change in the information contained in the consignee’s certificate of registration within seven days of the change.

(4) Where—

*Status: Point in time view as at 13/02/2023.*

*Changes to legislation: There are currently no known outstanding effects for the The Excise Duties (Northern Ireland Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2020. (See end of Document for details)*

- (a) a NI certified consignee gives notice in accordance with paragraph (3); or
- (b) without any such notice having been given it appears to the Commissioners that a consignee's certificate of registration requires correction,

the Commissioners must, unless in the case of a revenue trader they revoke the consignee's approval and registration in accordance with section 100G(5) of CEMA 1979, provide the consignee with a corrected certificate of registration.

(5) Where, in accordance with paragraph (4), the Commissioners provide a NI certified consignee with a corrected certificate of registration the consignee must, upon receiving that certificate, destroy the original certificate that required correction.

### **Certificates of Registration**

**33C.** Every certificate of registration must contain the following particulars—

- (a) a unique reference number assigned to the NI certified consignee by the Commissioners;
- (b) the name and, in the case of a revenue trader, (if different) the trading name of the NI certified consignee;
- (c) the address of the NI certified consignee or, in the case of a revenue trader, the NI certified consignee's place of business (including any postcode) in the United Kingdom;
- (d) in the case of a revenue trader, any conditions or restrictions imposed by the Commissioners in the exercise of their discretion under section 100G(4) of CEMA 1979.

### **Conditions, restrictions and requirements**

**33D.** The approval and registration of NI certified consignees, in addition to any conditions or restrictions imposed on them by the Commissioners under section 100G(4) of CEMA 1979, is subject to any conditions and restrictions that the Commissioners may prescribe or specify in a notice published by them.

**33E.** A NI certified consignee (other than a temporary certified consignee) who has arranged the importation of excise goods from an EU Member State after release for consumption must comply with the following requirements—

- (a) before the goods are dispatched to the NI certified consignee, provide a guarantee satisfactory to the Commissioners securing payment of the UK excise duty chargeable on those goods;
- (b) in accordance with regulation 33F, account for and pay the duty due;
- (c) consent to any checks enabling the Commissioners to satisfy themselves that the goods have been received and the duty has been paid; and
- (d) immediately after the goods have been received by the NI certified consignee, enter in a record the date of receipt of those goods and the quantity and description of those goods.

### **Accounting and payment**

**33F.—(1)** A NI certified consignee (other than a temporary certified consignee) must each month make a return to the Commissioners on a form provided by them for the purpose or approved by them.

(2) The NI certified consignee must declare in the return the duty due in the month to which the return relates.

(3) The duty due is the duty the NI certified consignee is liable to pay by virtue of Part 2 of these Regulations.

(4) The return must be made and, subject to any duty deferment arrangements, the duty due must be paid no later than the end of the fourth day immediately following the end of the month to which it relates.

(5) But if one of those days is not a business day the return and, subject to any duty deferment arrangements, payment of the duty due must be made no later than the end of the third consecutive business day following the end of the month to which it relates.

### Temporary certified consignee

**33G.** In respect of each consignment of excise goods imported by a temporary certified consignee, that consignee must—

- (a) before the goods are dispatched —
  - (i) inform the Commissioners of the expected dispatch in such form and manner as the Commissioners may specify in a notice published by them;
  - (ii) supply such further particulars about the consignment as the Commissioners may require; and
  - (iii) pay the UK excise duty chargeable on those goods or provide a guarantee satisfactory to the Commissioners securing payment of the duty;
- (b) as soon as the goods are received—
  - (i) inform the Commissioners of the arrival of the goods; and
  - (ii) pay any duty that has not been paid in such manner as the Commissioners may direct.

## PART 4B

### NI CERTIFIED CONSIGNORS

#### Approval and Registration

**33H.**—(1) The Commissioners may approve—

- (a) for the purposes of section 100G of CEMA 1979, revenue traders who wish in the course of their business to export excise goods from Northern Ireland to an EU Member State that have been released for consumption and register them as excise dealers and shippers in accordance with section 100G(2) of CEMA 1979, and
  - (b) a private individual, other than a revenue trader, who occasionally exports excise goods that—
    - (i) have been released for consumption in Northern Ireland, and
    - (ii) are moved to an EU Member State to be delivered there for a commercial purpose.
- (2) An approval under paragraph (1)(b) must be limited to—
- (a) a single movement of excise goods;
  - (b) a specified quantity of excise goods dispatched to a single certified consignee; and

(c) a specified period.

(3) A person who has been so approved and, where required under paragraph (1)(a), registered, is known as a NI certified consignor.

(4) For the purposes of determining whether excise goods are delivered to an EU Member State for a commercial purpose, Article 33(2) of the Directive applies.

**33I.**—(1) The Commissioners must provide every NI certified consignor with a certificate of registration.

(2) When a person ceases to be a NI certified consignor that person must immediately destroy the certificate of registration.

(3) A NI certified consignor must give notice in writing to the Commissioners of any change in the information contained in the consignor's certificate of registration within seven days of the change.

(4) Where—

(a) a NI certified consignor gives notice in accordance with paragraph (3); or

(b) without any such notice having been given it appears to the Commissioners that a consignor's certificate of registration requires correction,

the Commissioners must, unless in the case of a revenue trader they revoke the consignor's approval and registration in accordance with regulation 100G(5) of CEMA 1979, provide the consignor with a corrected certificate of registration.

(5) Where, in accordance with paragraph (4), the Commissioners provide a NI certified consignor with a corrected certificate of registration the consignor must, upon receiving that certificate, destroy the original certificate that required correction.

### **Certificates of Registration**

**33J.** Every certificate of registration must contain the following particulars—

(a) a unique reference number assigned to the NI certified consignor by the Commissioners;

(b) the name and, in the case of a revenue trader, (if different) the trading name of the NI certified consignor;

(c) the address of the NI certified consignor, or in the case of a revenue trader, the NI certified consignor's place of business (including any postcode) in the United Kingdom;

(d) in the case of a revenue trader, any conditions or restrictions imposed by the Commissioners in the exercise of their discretion under section 100G(4) of CEMA 1979.

### **Conditions, restrictions and requirements**

**33K.** The approval and registration of NI certified consignors, in addition to any conditions or restrictions imposed on them by the Commissioners under section 100G(4) of CEMA 1979, is subject to any conditions and restrictions that the Commissioners may prescribe or specify in a notice published by them.

**33L.** A NI certified consignor (other than a temporary certified consignor) who has arranged the exportation of excise goods to an EU Member State after release for consumption must comply with the following requirements—

- (a) immediately after the goods have been received by the certified consignee enter in a record the date of receipt of those goods and the quantity and description of those goods;
- (b) consent to any check enabling the Commissioners to satisfy themselves that the goods have been received.

#### Temporary certified consignor

**33M.** In respect of each consignment of excise goods dispatched by a temporary certified consignor, that consignor must—

- (a) before the goods are dispatched—
  - (i) inform the Commissioners of the expected dispatch in such form and manner as the Commissioners may specify in a notice published by them;
  - (ii) supply such further particulars about the consignment as the Commissioners may require; and
- (b) as soon as the goods are received—
  - (i) inform the Commissioners of the arrival of the goods; and
  - (ii) keep a record of the supply.”.]

**F33** Reg. 30A inserted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), [Sch. 2 para. 15](#)

**31.** In regulation 34 insert “in Northern Ireland” before “only in a tax warehouse”.

#### Commencement Information

**I24** Reg. 31 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

**32.** In regulation 35—

- (a) for each occurrence of “the United Kingdom” substitute “Northern Ireland”;
- (b) in paragraph (a)(iii) insert “Northern Ireland or” before “the EU”;
- (c) in paragraph (a)(iv)—
  - (i) for “from the United Kingdom to another” substitute “from Northern Ireland to an EU”;
  - (ii) for “from another” substitute “from an EU”;
  - (iii) for “to the United Kingdom” substitute “Northern Ireland”;

[<sup>F34</sup>(ca) after paragraph (a)(iv) insert—

“(v) a customs office of exit, where provided for in Article 329(5) of Implementing Regulation (EU) 2015/2447, which is at the same time the customs office of departure for the external transit procedure, where provided for in Article 189(4) of Delegated Regulation (EU) 2015/2446, in relation to those goods;”]

- (d) in paragraph (b) for “another” substitute “an EU”;
- (e) in paragraph (c) for both occurrences of “UK” substitute “[<sup>F35</sup>NI]”.

**Status:** Point in time view as at 13/02/2023.

**Changes to legislation:** There are currently no known outstanding effects for the The Excise Duties (Northern Ireland Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2020. (See end of Document for details)

- F34** Reg. 32(ca) inserted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 16(a)**
- F35** Word in reg. 32(e) substituted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 16(b)**

#### Commencement Information

- I25** Reg. 32 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

**33.** In regulation 36—

- (a) for “UK” substitute “NI”;
- (b) for “the United Kingdom” substitute “Northern Ireland”.

#### Commencement Information

- I26** Reg. 33 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

**34.** In regulation 37—

- (a) for “the United Kingdom” substitute “Northern Ireland”;
- (b) in paragraph (a)(ii) insert “Northern Ireland or” before “the territory of the EU”;
- (c) in paragraph (b) for “UK” substitute “NI”.

#### Commencement Information

- I27** Reg. 34 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

**35.** In regulation 39(1)—

<sup>F36</sup>(a) . . . . .

[<sup>F37</sup>(aa) for the words from “Except for movements” to “specify in a notice” substitute “Subject to paragraphs (1A) and (1B)”];]

- (b) in subparagraph (a) insert “NI” before “registered consignor”;
- (c) for subparagraph (b) substitute—

“(b) the applicable procedures in Part 6 or 7 of these Regulations or Part 8 or 9 of the UK HMDP Regulations are complied with”;

[<sup>F38</sup>(d) at the end of paragraph (1) insert—

“(1A) Paragraph (1) does not apply to movements between tax warehouses in Northern Ireland which the Commissioners may specify in a notice published by them.

(1B) Paragraph (1)(a) does not apply to movements of energy products by fixed pipeline, except in cases which the Commissioners may specify in a notice published by them.”.]

- F36** Reg. 35(a) omitted (13.2.2023) by virtue of [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 17(a)**



- F37** Reg. 35(aa) inserted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 17(b)**
- F38** Reg. 35(d) inserted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 17(c)**

**Commencement Information**

- I28** Reg. 35 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

[<sup>F39</sup>**35A.** After regulation 39 insert—

**“Movement conditions: verification against customs formalities**

**39A.**—(1) Except in cases referred to in paragraph (2), excise goods must not be moved from a place of importation under a duty suspension arrangement unless the declarant, or any person directly or indirectly involved in the accomplishment of customs formalities relating to those goods in accordance with Article 15 of the Union Customs Code Regulation, provides the Commissioners with—

- (a) the unique excise number under point (a) of Article 19(2) of Council Regulation (EU) No 389/2012 identifying the registered consignor for the movement of those goods;
- (b) the unique excise number under point (a) of Article 19(2) of Regulation (EU) No 389/2012 identifying the consignee to whom those goods are dispatched; and
- (c) where requested by the Commissioners, evidence that those imported goods are intended to be dispatched from Northern Ireland to an EU Member State.

(2) The cases referred to in paragraph (1) are—

- (a) those where importation takes place inside a tax warehouse, or
- (b) any case which the Commissioners may specify in a notice published by them.

(3) Information referred to in paragraph (1) must be provided in such manner, and in the case of paragraph (1)(c) at such time, as the Commissioners may specify in a notice published by them.

(4) In paragraph (2) “importation” means the release of goods for free circulation in accordance with Article 201 of the Union Customs Code Regulation.”.]

- F39** Reg. 35A inserted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 18**

[<sup>F40</sup>**36.** For regulation 40 substitute—

**“40.**—(1) Subject to paragraph (2), this Part applies to the movement of excise goods dispatched to an EU Member State—

- (a) from a tax warehouse in Northern Ireland; or
- (b) by a NI registered consignor,

under duty suspension arrangements.

(2) Regulation 42A also applies to the movement of excise goods dispatched from Northern Ireland where, in relation to those goods, an export declaration is lodged in

*Status: Point in time view as at 13/02/2023.*

*Changes to legislation: There are currently no known outstanding effects for the The Excise Duties (Northern Ireland Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2020. (See end of Document for details)*

Northern Ireland in accordance with Article 221(2) of Implementing Regulation (EU) 2015/2447.”.]

**F40** Reg. 36 substituted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 19**

**37.** In regulation 41—

- (a) in paragraphs (2), (4) [<sup>F41</sup>, (5) and (6)] before “computerised system” in each place it occurs insert “EU”;
- (b) in paragraphs (6) and (7) for “another” substitute “an EU”;
- [<sup>F42</sup>(c) for paragraphs (8) and (9) substitute—
  - “(8) 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 the unique administrative reference code.
  - (9) The person accompanying the goods, the transporter or the carrier must, on request, provide the unique administrative reference code mentioned in paragraph (8) to the competent authorities of an EU Member State during the course of the movement.
  - (10) Where requested by the competent authorities of an EU Member State, the person accompanying the goods, the transporter or the carrier, must make one of the following documents available for presentation during the course of the movement—
    - (a) a printed version of the electronic administrative document; or
    - (b) any other commercial document on which the unique administrative reference code is clearly stated.”.]

**F41** Words in reg. 37(a) substituted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 20(a)**

**F42** Reg. 37(c) inserted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 20(b)**

#### Commencement Information

**I29** Reg. 37 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

**38.** In regulation 42—

- (a) in paragraphs (1) and (3) insert “EU” before “computerised system”;
- [<sup>F43</sup>(aa) in paragraph (2) for “the requirements of Article 4(1)” to the end substitute “the EU requirements”];
- (b) in paragraph (4)—
  - (i) in subparagraph (b) for “another” substitute “an EU”;
  - (ii) in subparagraph (c) after “the EU” insert “or Northern Ireland”;
  - (iii) in subparagraph (d) for “another” substitute “an EU”;
- [<sup>F44</sup>(c) in paragraph (5) for “the requirements of Article 5(1)” to the end substitute “the EU requirements”;
- (d) omit paragraph (6).]

- F43** Reg. 38(aa) inserted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 21(a)**
- F44** Reg. 38(c)(d) inserted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 21(b)**

**Commencement Information**

- I30** Reg. 38 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

[<sup>F45</sup>**38A.** After regulation 42 insert—

**“Verification of electronic administrative documents and export declarations**

**42A.—**(1) In the case of excise goods moved in accordance with regulation 35(a)(iii) or (v), a declarant must, when making an export declaration in Northern Ireland in relation to those goods, provide the Commissioners with the unique administrative reference code that has been assigned to those goods.

(2) The unique administrative reference code referred to in paragraph (1) must be provided in such manner as the Commissioners may specify in a notice published by them.

(3) The Commissioners must verify, before the release for export of the goods, whether the data in the electronic administrative document relating to those goods corresponds to the data contained in the export declaration.

(4) Where there are any inconsistencies between the electronic administrative document and the export declaration, the Commissioners must notify the competent authorities in the EU Member State of dispatch of that fact using the EU computerised system.

(5) Subject to paragraph (6), in cases where excise goods will not be exported from Northern Ireland to a destination outside of the territory of the EU, the Commissioners must, using the EU computerised system, notify the competent authorities in the EU Member State of dispatch as soon as the Commissioners become aware of that fact.

(6) The requirement to use the EU computerised system only applies to notifications required to be made on or after 14th February 2024.

(7) Where the Commissioners receive notification from an EU Member State that excise goods dispatched from Northern Ireland will not be exported from that State to a destination outside of the territory of the EU, the Commissioners must notify the consignor that dispatched those goods without delay.

(8) The consignor must, on receipt of the notification referred to in paragraph (7), cancel the electronic administrative document as provided for in regulation 42(1) or change the destination of the goods as provided for in regulation 42(3), as appropriate.

(9) If the Commissioners receive a fallback notification they must send it to the consignor or keep it available for the consignor.

(10) In this regulation and regulation 48, “fallback notification” means a document containing the same data as required in relation to a notification under paragraph (5) which certifies that the goods will not be exported from Northern Ireland to a destination outside of the territory of the EU”.]

**Status:** Point in time view as at 13/02/2023.

**Changes to legislation:** There are currently no known outstanding effects for the The Excise Duties (Northern Ireland Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2020. (See end of Document for details)

**F45** Reg. 38A inserted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 22**

**39.** In regulation 43—

- (a) in paragraph (a) for “the United Kingdom” substitute “Northern Ireland”;
- (b) in paragraph (b) for “UK” substitute “NI”;
- (c) in the words following paragraph (b) for “another” substitute “an EU”.

#### Commencement Information

**I31** Reg. 39 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

**40.** In regulation 44—

[<sup>F46</sup>(a) for paragraph (1) substitute—

“(1) This regulation applies to the export from Northern Ireland of energy products by sea, other than in cases where those products are moved in accordance with regulation 35(a)(iii) or (v).”;

(b) in paragraph (3)—

- (i) after “the territory of the EU” insert “or Northern Ireland”;
- (ii) before “computerised system” insert “EU”.

**F46** Reg. 40(a) substituted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 23**

#### Commencement Information

**I32** Reg. 40 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

**41.** In regulation 45—

- (a) omit paragraph (1);
- (b) in paragraph (2) for “another” substitute “an EU”;
- (c) in paragraph (3)—
  - (i) in subparagraph (b) for “another” substitute “an EU”;
  - (ii) in subparagraph (c) insert “EU” before “computerised system”;
- [<sup>F47</sup>(d) in paragraph (4) for “the requirements of Article 6(1)” to the end, substitute “the EU requirements”;
- (e) omit paragraph (5).]

**F47** Reg. 41(d)(e) inserted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 24**

#### Commencement Information

**I33** Reg. 41 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

**42.** Before regulation 46 in the heading “report of export from territory of the EU” insert “or Northern Ireland” at the end.

#### Commencement Information

**I34** Reg. 42 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

**43.** In regulation 46—

(a) in paragraph (1) for “the United Kingdom” substitute “Northern Ireland”;

(b) in paragraph (2) for “another” substitute “an EU”;

[<sup>F48</sup>(c) for paragraph (3) substitute—

“(3) When the data referred to in paragraph (2) has been verified, the Commissioners must complete a report of export that complies with the EU requirements and send that to the consignor using the EU computerised system.”;]

[<sup>F49</sup>(d) in paragraph (4)—

(i) for “another” substitute “an EU”;

(ii) insert “EU” before “computerised system”;

(e) omit paragraph (5);

[<sup>F50</sup>(f) for paragraph (7) substitute—

“(7) If the Commissioners receive a fallback report of export they must send it to the consignor or keep it available for the consignor.”.]

**F48** Reg. 43(c) substituted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), [Sch. 2 para. 25\(a\)](#)

**F49** Reg. 43(d) substituted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), [Sch. 2 para. 25\(b\)](#)

**F50** Reg. 43(f) substituted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), [Sch. 2 para. 25\(c\)](#)

#### Commencement Information

**I35** Reg. 43 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

**44.** In regulation 47—

[<sup>F51</sup>(a) for paragraph (1) substitute—

“(1) This regulation applies where—

(a) excise goods have been dispatched from an EU Member State to a place in Northern Ireland from where they will leave Northern Ireland for a non-EU destination, and

(b) in relation to those goods, an export declaration is lodged in Northern Ireland.”;]

(b) in paragraph (2)—

(i) for “the territory of the EU” substitute “Northern Ireland”;

(ii) insert “EU” before computerised system.

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**F51** Reg. 44(a) substituted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 26**

**Commencement Information**

**I36** Reg. 44 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

[<sup>F52</sup>45. For regulation 48 substitute—

**“Report of export from Northern Ireland when EU computerised system unavailable**

**48.—(1)** Where, due to the unavailability of the EU computerised system—

- (a) a report of export cannot be completed in accordance with regulation 47(2), or
- (b) on or after 14th February 2024, a notification cannot be given in accordance with regulation 42A(5),

the Commissioners must, except in cases which they consider are duly justified, send to the competent authorities in the EU Member State from where the excise goods were dispatched, a fallback report of export that complies with the EU requirements or a fallback notification, as the case may be.

(2) As soon as the EU computerised system is restored the Commissioners must complete—

- (a) a report of export in accordance with regulation 47(2), or
- (b) a notification in accordance with regulation 42A(5),

and send the report or notification to the competent authorities in the EU Member State from where the excise goods were dispatched.”.]

**F52** Reg. 45 substituted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 27**

**46.** In regulation 49—

- (a) in paragraph (1)—
  - (i) after “dispatched” insert “from Northern Ireland”;
  - (ii) for “another” substitute “an EU”;
- (b) in paragraph (2) insert “EU” before “computerised system”;

[<sup>F53</sup>(c) omit paragraphs (4) and (6).]

**F53** Reg. 46(c) substituted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 28**

**Commencement Information**

**I37** Reg. 46 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

**47.** In regulation 50—

- (a) in the heading insert “EU” before “computerised system”;

[<sup>F54</sup>(b) for paragraph (1) substitute—

“(1) This regulation and regulation 51 apply when the EU computerised system is unavailable.”;]

(c) in paragraph (2)—

(i) for “the United Kingdom” substitute “Northern Ireland”;

(ii) for “another” substitute “an EU”;

(d) in paragraph (4) insert “EU” before “computerised system”;

[<sup>F55</sup>(e) after paragraph (8) insert—

“(9) In the case of excise goods moved in accordance with regulation 35(a)(iii) or (v)—

(a) the consignor must provide a copy of the fallback accompanying document to the declarant; and

(b) the declarant must provide to the competent authorities of the Member State of export—

(i) a copy of the fallback accompanying document, the contents of which corresponds to the excise goods declared in the export declaration; or

(ii) the unique identifier of the fallback accompanying document.”.]

**F54** Reg. 47(b) substituted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 29(a)**

**F55** Reg. 47(e) inserted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 29(b)**

#### Commencement Information

**I38** Reg. 47 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

**48.** Before regulation 51 in the heading insert “EU” before “computerised system”

#### Commencement Information

**I39** Reg. 48 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

[<sup>F56</sup>**49.** In regulation 51—

(a) for paragraph (1) substitute—

“(1) If a consignor wishes to amend the destination shown on the electronic simplified administrative document in accordance with regulation 42, but the EU computerised system is unavailable, the consignor must notify the Commissioners of the new destination.”;

(b) in paragraphs (2) and (4) insert “EU” before “computerised system” in each place it occurs;

(c) for paragraph (5) substitute—

“(5) Where paragraph (1) or (3) applies, the consignor must comply with the EU requirements.”;

(d) omit paragraphs (6) and (7).



*Status: Point in time view as at 13/02/2023.*

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**F56** Regs. 49, 49A substituted for reg. 49 (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), [Sch. 2 para. 30](#)

**49A.** After regulation 51 insert—

**“Alternative proof of the end of a movement of excise goods under duty suspension arrangement**

**51A.**—(1) This regulation applies where—

- (a) a report of export referred to in regulation 46(4); or
- (b) a report of receipt referred to in regulation 49(2);

required in relation to a movement of excise goods has not been received by the Commissioners.

(2) The Commissioners—

- (a) must accept an item listed in paragraphs (3) and (4)(a), as the case may be; and
- (b) may take account of, and accept, any combination of the items listed in paragraph (4)(b);

as alternative proof that the movement of excise goods has ended.

(3) In the case of excise goods moved in accordance with regulation 35(a)(i), (ii) and (iv) and (b) and regulation 36, the item referred to in paragraph (2)(a) is an endorsement by the competent authorities of the EU Member State of destination, based on appropriate evidence, that the excise goods have reached their destination.

(4) In the case of excise goods moved in accordance with regulation 35(a)(iii) and (v)—

- (a) the item referred to in paragraph (2)(a) is an endorsement by the competent authorities of the EU Member State in which the customs office of exit is located, certifying that the excise goods have left the territory of the EU, or certifying that the excise goods have been placed under the external transit procedure;
- (b) the items referred to in paragraph (2)(b) are—
  - (i) a delivery note;
  - (ii) a document signed or authenticated by the economic operator who has taken the excise goods out of the territory of the EU certifying the exit of the goods;
  - (iii) a document in which the customs authority of an EU Member State or another country certify the delivery in accordance with the rules and procedures applicable to that certification in that State or country;
  - (iv) records of goods supplied to ships, aircraft or offshore installations kept by economic operators;
  - (v) other evidence which the Commissioners may specify in a notice published by them.

(5) Where the Commissioners accept an item of alternative proof, the Commissioners must end the movement using the EU computerised system.

(6) In paragraph (3) “appropriate evidence” includes a fallback accompanying document relating to the movement of excise goods.

(7) In paragraph (4)(b)(ii) and (iv) “economic operator” has the meaning given in Article 5(5) of the Union Customs Code Regulation.”].

**F56** Regs. 49, 49A substituted for reg. 49 (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), [Sch. 2 para. 30](#)

**50.** In regulation 52—

- (a) in paragraph (1)—
  - (i) for “another” substitute “an EU”;
  - (ii) for “the United Kingdom” substitute “Northern Ireland”;
- (b) omit paragraph (2).

#### Commencement Information

**I40** Reg. 50 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

[<sup>F57</sup>**50A.** In regulation 53, for paragraphs (2) and (3) substitute—

“(2) Where the Commissioners receive an electronic administrative document from an EU Member State, the Commissioners must, using the EU computerised system, send the electronic administrative document to the consignee where the consignee is an authorised warehouse keeper or an NI registered consignee.

(3) The person accompanying the goods, or where there is no person accompanying the goods, the transporter or the carrier, must, on request, produce or caused to be produced to the Commissioners any of the following—

- (a) the unique administrative reference code relating to those goods; or
- (b) in circumstances which the Commissioners may specify in a notice published by them, a printed version of the electronic administrative document, the fallback accompanying document or any other commercial document on which the unique administrative reference code is clearly stated.”.]

**F57** Reg. 50A inserted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), [Sch. 2 para. 31](#)

**51.** In regulation 54—

- (a) in paragraphs (1), (4) and (5) insert “EU” before “computerised system”;
- (b) in paragraph (5)(c) insert “EU” before “Member State”.

#### Commencement Information

**I41** Reg. 51 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

**52.** In regulation 55 (report of receipt of excise goods imported under duty suspension arrangements when computerised system unavailable)—

- (a) in the heading and in paragraphs (1) and (3) insert “EU” before “computerised system”;
- (b) in paragraph (2) insert “EU” before “Member State”.

**Status:** Point in time view as at 13/02/2023.

**Changes to legislation:** There are currently no known outstanding effects for the The Excise Duties (Northern Ireland Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2020. (See end of Document for details)

#### Commencement Information

**I42** Reg. 52 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

**53.** After regulation 55 insert—

### “PART A8

**55A.** For the avoidance of doubt Parts 8 and 9 of the UK HMDP Regulations apply in Northern Ireland in the same manner as those Regulations apply in the rest of the United Kingdom.”.

#### Commencement Information

**I43** Reg. 53 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

**54.** Omit Parts 8 (movements of excise goods wholly within the United Kingdom under duty suspension arrangements) and 9 (simplified procedures for movements of excise goods wholly within the United Kingdom under duty suspension arrangements).

#### Commencement Information

**I44** Reg. 54 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

[<sup>F58</sup>**54A.** Before Part 10 insert—

### “PART 9A

#### HOLDING AND MOVEMENT OF EXCISE GOODS AFTER RELEASE FOR CONSUMPTION

##### Moving excise goods after release for consumption

- 63B.**—(1) This Part applies to movements of excise goods which are—
- (a) imported into Northern Ireland after release for consumption in an EU Member State; or
  - (b) exported to an EU Member State after release for consumption in Northern Ireland.
- (2) Such movements must be from a certified consignor to a certified consignee.

##### Movement conditions

- 63C.**—(1) Excise goods released for consumption may not be moved unless—
- (a) the risks inherent in the movement are covered by an approved guarantee provided by the certified consignee or any other person the Commissioners may allow in accordance with paragraph (2) which secures such amount of the duty chargeable on the goods as the Commissioners may require; and
  - (b) the applicable procedures in Part 9B or 9C of these Regulations are complied with.

(2) Subject to such conditions as the Commissioners may specify in a notice published by them, the Commissioners may allow the guarantee referred to in paragraph (1)(a) to be provided by—

- (a) the transporter or carrier of the excise goods;
  - (b) the owner of the excise goods; or
  - (c) the certified consignor of the excise goods.
- (3) In paragraph (1)(a) “approved” means approved by the Commissioners.

## PART 9B

### EXPORTS OF EXCISE GOODS AFTER RELEASE FOR CONSUMPTION

#### Application of Part 9B

**63D.**—(1) Subject to paragraph (2), this Part applies to movements of excise goods which have been released for consumption in Northern Ireland and are exported to an EU Member State by an NI certified consignor.

- (2) This Part does not apply—
- (a) to excise goods exported under a NI distance selling arrangement;
  - (b) in any case to which Part VII of the Excise Goods (Sales on Board Ships and Aircraft) Regulations 1999 apply;
  - (c) to excise goods exported by a person for that person’s own use.
- (3) In paragraph (2), “NI distance selling arrangement” means an arrangement where—
- (a) a person (“the NI consignor”) in Northern Ireland sells or agrees to sell excise goods that have been released for consumption in Northern Ireland to a person (“the purchaser”) in an EU Member State;
  - (b) those goods are dispatched by or to the order of the NI consignor to the purchaser or a person nominated by the purchaser and consigned to an address in an EU Member State;
  - (c) those goods will be charged with the EU Member State’s duty on their importation into that State; and
  - (d) the purchaser is not an authorised warehousekeeper or a registered consignee or certified consignee.

#### Electronic simplified administrative document for exports of excise goods after release for consumption

**63E.**—(1) Subject to regulation 63H, a movement of excise goods to which this Part applies must take place under cover of an electronic simplified administrative document.

(2) This requirement also applies to excise goods exported to an EU Member State in the course of a movement to an ultimate destination within Northern Ireland.

(3) Before the excise goods are dispatched, the NI certified consignor must complete a draft electronic simplified administrative document that complies with the EU requirements and send it to the Commissioners using the EU computerised system.

(4) The Commissioners must carry out an electronic verification of the data in the draft electronic simplified administrative document.

(5) Where the data in the document are invalid, the Commissioners must, using the EU computerised system, inform the consignor of that fact without delay.

(6) Where the data in the document are valid, the Commissioners must assign to the document a unique simplified administrative reference code and, using the EU computerised system, inform the consignor of that code.

(7) The Commissioners must send the electronic simplified administrative document to the competent authorities of the EU Member State of destination without delay.

(8) The NI certified 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 the unique simplified administrative reference code.

(9) The person accompanying the goods, the transporter or the carrier must, on request, provide that code to the Commissioners or the competent authorities of an EU Member State during the course of the movement.

#### **Electronic simplified administrative document for exports of excise goods after release for consumption - supplementary provisions**

**63F.**—(1) During the course of a movement the NI certified consignor may, using the EU computerised system, amend the destination shown on the electronic simplified administrative document.

(2) A destination may only be amended if the new destination is—

- (a) another place of delivery in the same EU Member State operated by the same certified consignee, or
- (b) the place of dispatch.

(3) A NI certified consignor wishing to amend the destination must comply with the EU requirements.

#### **Report of receipt of excise goods exported after release for consumption**

**63G.**—(1) This regulation applies where excise goods have been dispatched to a certified consignee in an EU Member State.

(2) When the Commissioners receive a report of receipt they must send it to the NI certified consignor using the EU computerised system.

(3) A report of receipt constitutes proof that—

- (a) the movement of the excise goods referred to in the report has ended, and
- (b) the certified consignee has fulfilled all the necessary formalities and has, if applicable, made any payments of excise duty due to the EU Member State of destination.

(4) In cases where a report of receipt has not been received, the Commissioners may accept an endorsement by the competent authorities of the EU Member State of destination, based on appropriate evidence, that the goods have been delivered to the certified consignee.

(5) If the Commissioners accept an endorsement mentioned in paragraph (4), the endorsement is alternative proof that—

- (a) the movement of the excise goods referred to in the endorsement has ended, and
- (b) the certified consignee has fulfilled all the necessary formalities and has, if applicable, made any payments of excise duty due to the EU Member State of destination.

(6) If the Commissioners receive a fallback report of receipt they must send it to the NI certified consignor or keep it available for them.

(7) In paragraph (4), “appropriate evidence” means the fallback report of receipt relating to the movement of excise goods.

#### **Procedure for exports of excise goods after release for consumption when EU computerised system unavailable**

**63H.**—(1) This regulation and regulation 63I apply when the EU computerised system is unavailable.

(2) Excise goods may only be dispatched from a NI certified consignor to an EU Member State if—

- (a) the NI certified consignor notifies the Commissioners before the goods are dispatched; and
- (b) the goods are accompanied by a fallback simplified accompanying document that complies with the EU requirements.

(3) Before the goods are dispatched the Commissioners may require the NI certified consignor to—

- (a) provide a copy of the fallback simplified accompanying document;
- (b) verify the data contained in that document; and
- (c) provide information on the reasons for the unavailability of the EU computerised system (if the consignor is responsible for that unavailability).

(4) As soon as the EU computerised system is restored the NI certified consignor must, in accordance with regulation 63E(3), complete a draft electronic simplified administrative document and send it to the Commissioners.

(5) The Commissioners must, in accordance with regulation 63E(4), carry out a verification of the data in the document.

(6) If the data are valid, regulation 63E(6) to (9) apply and the electronic administrative document replaces the fallback simplified accompanying document.

(7) If the data are invalid, the movement is treated as taking place under cover of the fallback simplified accompanying document.

(8) The NI certified consignor must keep a copy of the fallback simplified accompanying document.

#### **Procedure for exports of excise goods after release for consumption when EU computerised system unavailable—supplementary provisions**

**63I.**—(1) If an NI certified consignor wishes to amend the destination shown on the electronic simplified administrative document in accordance with regulation 63F, but the EU computerised system is unavailable, the NI certified consignor must notify the Commissioners of the new destination.

(2) As soon as the EU computerised system is restored, the NI certified consignor must notify the Commissioners of the new destination using the EU computerised system.

(3) Where paragraph (1) applies, the consignor must comply with the EU requirements.

## PART 9C

### IMPORTS OF EXCISE GOODS AFTER RELEASE FOR CONSUMPTION

#### Application of Part 9C

**63J.**—(1) Subject to paragraph (2), this Part applies to the movement of excise goods (other than chewing tobacco and tobacco for heating imported from an EU Member State to Northern Ireland which have been released for consumption in an EU Member State.

(2) This Part does not apply—

- (a) to excise goods imported under a distance selling arrangement;
- (b) other than regulation 63K, in any case to which the Excise Goods (Sales on Board Ships and Aircraft) Regulations 1999 applies; or
- (c) to excise goods imported by a person for that person's own use.

#### Electronic simplified administrative document for imports of excise goods after release for consumption

**63K.**—(1) A movement to which this Part applies must take place under cover of an electronic simplified administrative document or a fallback simplified accompanying document.

(2) Where the Commissioners receive an electronic simplified administrative document from an EU Member State, the Commissioners must, using the EU computerised system, send the electronic simplified administrative document to the NI certified consignee.

(3) The person accompanying the goods, or where there is no person accompanying the goods, the transporter or the carrier, must, on request, produce or cause to be produced to the Commissioners any of the following—

- (a) the unique simplified administrative reference code relating to those goods; or
- (b) in circumstances which the Commissioners may specify in a notice published by them, a printed version of the electronic simplified administrative document, the fallback simplified accompanying document or any other commercial document on which the unique simplified administrative reference code is clearly stated.

#### Report of receipt of excise goods imported after release for consumption

**63L.**—(1) Subject to regulation 63M, and except in cases which the Commissioners consider are duly justified, on receipt of any excise goods to which this Part applies the NI certified consignee of those goods must, using the EU computerised system, send to the Commissioners without delay, and in any event no later than five business days after their receipt by the consignee (or within such other period as the Commissioners may allow), a report of receipt that complies with the EU requirements.

(2) The Commissioners must carry out an electronic verification of the data in the report of receipt.

(3) Where the data in the report of receipt are invalid, the Commissioners must, using the EU computerised system, inform the NI certified consignee of that fact without delay.

(4) Where the data in the report of receipt are valid, the Commissioners must, using the EU computerised system—

- (a) register the report;
- (b) notify the NI certified consignee that it has been registered; and



- (c) send it to the competent authorities of the EU Member State from where the excise goods were dispatched.

**Report of receipt of excise goods imported after release for consumption when EU computerised system unavailable**

**63M.**—(1) Where, due to the unavailability of the EU computerised system, a report of receipt cannot be sent in accordance with regulation 63L(1), the NI certified consignee must, except in cases which the Commissioners consider are duly justified, send to the Commissioners a fallback report of receipt that complies with the EU requirements.

(2) Where such a fallback report of receipt is received by the Commissioners they must send a copy of it to the competent authorities of the EU Member State from where the excise goods were dispatched.

(3) As soon as the EU computerised system is restored the consignee must send a report of receipt to the Commissioners and regulation 63L(2) to (4) applies to that report.”.

**F58** Regs. 54A, 54B inserted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 32**

**54B.** Omit Parts 10 (exports of excise goods after release for consumption) and 11 (imports of excise goods after release for consumption).]

**F58** Regs. 54A, 54B inserted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 32**

<sup>F59</sup>**55.** .....

**F59** Regs. 55-63 omitted (13.2.2023) by virtue of [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 33**

<sup>F59</sup>**56.** .....

**F59** Regs. 55-63 omitted (13.2.2023) by virtue of [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 33**

<sup>F59</sup>**57.** .....

**F59** Regs. 55-63 omitted (13.2.2023) by virtue of [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 33**

<sup>F59</sup>**58.** .....

**Status:** Point in time view as at 13/02/2023.

**Changes to legislation:** There are currently no known outstanding effects for the The Excise Duties (Northern Ireland Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2020. (See end of Document for details)

**F59** Regs. 55-63 omitted (13.2.2023) by virtue of [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), [Sch. 2 para. 33](#)

<sup>F59</sup>**59.** . . . . .

**F59** Regs. 55-63 omitted (13.2.2023) by virtue of [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), [Sch. 2 para. 33](#)

<sup>F59</sup>**60.** . . . . .

**F59** Regs. 55-63 omitted (13.2.2023) by virtue of [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), [Sch. 2 para. 33](#)

<sup>F59</sup>**61.** . . . . .

**F59** Regs. 55-63 omitted (13.2.2023) by virtue of [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), [Sch. 2 para. 33](#)

<sup>F59</sup>**62.** . . . . .

**F59** Regs. 55-63 omitted (13.2.2023) by virtue of [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), [Sch. 2 para. 33](#)

<sup>F59</sup>**63.** . . . . .

**F59** Regs. 55-63 omitted (13.2.2023) by virtue of [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), [Sch. 2 para. 33](#)

**64.** In the heading for Part 12 for “ANOTHER” substitute “AN EU”.

**Commencement Information**  
**I45** Reg. 64 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

**65.** Before regulation 76 in the heading “Tax representatives – approval and registration” insert “NI” before “Tax representatives” and for “Tax” substitute “tax”.

**Commencement Information**  
**I46** Reg. 65 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

[<sup>F60</sup>**66.** In regulation 76—  
(a) in paragraph (1), for “vendors” substitute “consignors”;

- (b) in paragraphs (2), (3) and (4) insert “NI” before “tax”;
- (c) in paragraph (3), for both occurrences of “the United Kingdom” substitute “Northern Ireland”.]

**F60** Reg. 66 substituted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 34**

**67.** Before regulation 77 in the heading insert “NI” before “Tax” and for “Tax” substitute “tax”;

#### Commencement Information

**I47** Reg. 67 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

**68.** In regulation 77—

- (a) in paragraph (1) for “the United Kingdom” substitute “Northern Ireland”;
- (b) in paragraphs (1) and (2) insert “NI” before tax”.

#### Commencement Information

**I48** Reg. 68 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

**69.** In regulation 78 in paragraphs (1) and (2) insert “NI” before “tax”.

#### Commencement Information

**I49** Reg. 69 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

[<sup>F61</sup>**69A.** In regulation 79 for “Article 10(6)” substitute “Article 9(6)”.]

**F61** Reg. 69A inserted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 35**

**70.** Before regulation 80 in the heading for “the United Kingdom” substitute “Northern Ireland”.

#### Commencement Information

**I50** Reg. 70 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

**71.** In regulation 80—

- (a) in paragraph (1)—
  - (i) in subparagraph (a) after “duty suspension arrangement” insert “between an EU Member State and Northern Ireland or vice versa”;
  - (ii) in subparagraph (b) for “the United Kingdom” substitute “Northern Ireland”;
- (b) in paragraph (2) for both occurrences of “the United Kingdom” substitute “Northern Ireland”;
- (c) in paragraph (3)—

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- (i) for both occurrences of “the United Kingdom” substitute “Northern Ireland”;
- (ii) for “in which Member State” substitute “whether”;
- (iii) after “the irregularity occurred” insert “in Northern Ireland or an EU Member State”;
- (d) in paragraph (4) for “another” substitute “an EU”.

#### Commencement Information

**I51** Reg. 71 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

**72.** In regulation 81—

- (a) in paragraph (1)—
  - (i) in subparagraph (a) after “duty suspension arrangement” insert “between Northern Ireland and an EU Member State”;
  - (ii) in subparagraph (b) for “the United Kingdom” substitute “Northern Ireland”;
- (b) in paragraph (2) for “the United Kingdom” substitute “Northern Ireland”;
- (c) in paragraphs (3)(b) and (4)(b) for “another” substitute “an EU”;
- (d) omit paragraph (7)(i).

#### Commencement Information

**I52** Reg. 72 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

**73.** In regulation 82—

- (a) in paragraph (1)—
  - (i) in subparagraph (a) for “the United Kingdom” substitute “Northern Ireland”;
  - (ii) in subparagraph (b) for “another” substitute “an EU”;
- (b) in paragraph (3) insert “EU” before both occurrences of “Member State”.

#### Commencement Information

**I53** Reg. 73 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

[<sup>F62</sup>**74.** In regulation 83—

- (a) for “Part 11” substitute “Part 9C”;
- (b) for “another” substitute “an EU”;
- (c) for “Article 38(4)” substitute “Article 46(4)”.]

**F62** Reg. 74 substituted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), [Sch. 2 para. 36](#)

**75.** Before regulation 84 in the heading for “the United Kingdom” substitute “Northern Ireland”.

**Commencement Information**

**I54** Reg. 75 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

**76.** In regulation 84—

- (a) in paragraph (1)—
  - (i) in subparagraph (a) for “another” substitute “an EU”;
  - (ii) in subparagraph (b) for “the United Kingdom” substitute “Northern Ireland”;
- (b) in paragraph (2) for “the United Kingdom” substitute “Northern Ireland”;
- (c) in paragraph (3)—
  - (i) for both occurrences of “the United Kingdom” substitute “Northern Ireland”;
  - (ii) for “in which Member State” substitute “whether”;
  - (iii) after “the irregularity occurred” insert “in Northern Ireland or in an EU Member State”.

**Commencement Information**

**I55** Reg. 76 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

**77.** In regulation 85—

- (a) in paragraph (1)—
  - (i) in subparagraph (b) omit “the Member State in which” and for “is another” substitute “in an EU”;
  - (ii) in subparagraph (c) insert “EU” before both occurrences of “Member State”;
- (b) in paragraph (3) insert “EU” before both occurrences of “Member State”.

**Commencement Information**

**I56** Reg. 77 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

[<sup>F63</sup>77A. After regulation 85 insert—

**“Deemed irregularity: non-compliance with registration and electronic simplified administrative document requirements**

**85A.**—(1) Subject to paragraph (2), where—

- (a) there is a commercial movement of excise goods from an EU Member State to Northern Ireland; and
- (b) in relation to those goods and that movement, there is non-compliance with a requirement listed in paragraph (3),

an irregularity is deemed to have occurred and regulations 84 and 85 apply accordingly.

(2) Paragraph (1) does not apply in cases where the consignee is liable to pay the excise duty in respect of those goods under regulation 16(3)(b).

(3) The requirements referred to in paragraph (1)(b) are—

- (a) any registration requirement under Part 4A (NI certified consignee);

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- (b) a requirement for excise goods to be dispatched by a certified consignor under regulation 63B (moving excise goods after release for consumption);
- (c) any requirement under Part 9C (imports of excise goods after release for consumption);
- (d) any registration requirement under Part 12 (distance sales of excise goods from an EU Member State).”.]

**F63** Reg. 77A inserted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 37**

**78.** In regulation 86—

- (a) in paragraph (a) for “the United Kingdom” substitute “Northern Ireland” and after “excise warehouses” insert “in Northern Ireland”;
- (b) in paragraphs (b) and (c) for “UK” substitute “NI”.

#### Commencement Information

**I57** Reg. 78 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

**79.** Omit Part 17.

#### Commencement Information

**I58** Reg. 79 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

**80.** In Schedule 1—

- (a) in the entries for regulations 50(2) and (4), 51 and 55(1) and (3) insert “EU” before “computerised system”;
- (b) omit the entries for 57(2), 58(2) and (5), 59(1), 60(2) and (4), 60A, 61, 62(3), 63(3) [<sup>F64c</sup>, 63A(2), 65, 66, 68 and 69];
- [<sup>F65</sup>(c) in the appropriate places in the list insert—

“33D (conditions, restrictions and requirements), to the extent this regulation applies to a temporary certified consignee whose approval is limited in accordance with regulation 33A(2);

33G (temporary certified consignee: requirements in respect of imported excise goods), to the extent this regulation applies to a temporary certified consignee whose approval is limited in accordance with regulation 33A(2);

33K (conditions, restrictions and requirements), to the extent this regulation applies to a temporary certified consignor whose approval is limited in accordance with regulation 33H(2);

33M (temporary certified consignor: requirements in respect of exported excise goods), to the extent this regulation applies to a temporary certified consignor whose approval is limited in accordance with regulation 33H(2);”;

“63E(3) (completion of draft electronic simplified administrative document for exports of excise goods after release for consumption);

63F(3) (electronic simplified administrative document for exports of excise goods after release for consumption - supplementary provisions);

63H(2) and (4) (procedure for exports of excise goods after release for consumption when EU computerised system unavailable);

63I (procedure for exports of excise goods after release for consumption when EU computerised system unavailable—supplementary provisions);

63K (electronic simplified administrative documents for imports of excise goods after release for consumption);

63L(1) (report of receipt of excise goods imported after release for consumption);

63M(1) and (3) (report of receipt of excise goods imported after release for consumption when EU computerised system unavailable);”.]

**F64** Words in reg. 80(b) substituted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), [Sch. 2 para. 38\(a\)](#)

**F65** Reg. 80(c) inserted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), [Sch. 2 para. 38\(b\)](#)

#### Commencement Information

**I59** Reg. 80 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

#### [<sup>F66</sup> Saving provision in relation to excise goods released for consumption and dispatched before 13th February 2023

**80A.**—(1) This regulation applies to excise goods which were dispatched before 13th February 2023—

- (a) from Northern Ireland to an EU Member State and, in relation to the movement of those goods, Part 10 of the Northern Ireland Regulations, as they had effect immediately before 13th February 2023, applied, and
- (b) to Northern Ireland from an EU Member State and, in relation to the movement of those goods, Part 11 of the Northern Ireland Regulations, as they had effect immediately before 13th February 2023, applied.

(2) In relation to those goods, Parts 10 and 11 of the Northern Ireland Regulations continue in effect as if regulations 54A and 54B of these Regulations had not come into force.

(3) For the purposes of paragraph (2), regulations 5 and 55 to 63 of these Regulations continue to apply as they had effect immediately before 13th February 2023.

(4) This regulation ceases to have effect on 1st January 2024.

**F66** Regs. 80A-80E inserted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), [Sch. 2 para. 39](#)

#### Transitional provision in relation to the export of excise goods released for consumption and moved after 13th February 2023

**80B.**—(1) For the purposes of regulations 63H and 63I of the Northern Ireland Regulations, the EU computerised system is to be treated as—

*Status: Point in time view as at 13/02/2023.*

*Changes to legislation: There are currently no known outstanding effects for the The Excise Duties (Northern Ireland Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2020. (See end of Document for details)*

- (a) continuously unavailable until midnight at the end of 31st December 2023, or such other date as the Commissioners may specify in a notice published by them, and
  - (b) restored on 1st January 2024, or such other date as the Commissioners may specify in a notice published by them.
- (2) Until the date referred to in paragraph (1)(a), a NI certified consignor may amend the destination shown on a fallback simplified accompanying document.
- (3) A destination may only be amended if the conditions set out in regulation 63F(2) of the Northern Ireland Regulations, relating to the new destination, are met.
- (4) For the purposes of paragraphs (2) and (3), regulation 63I of the Northern Ireland Regulations applies in relation to the amendment as if the destination is shown on an electronic simplified administrative document.

**F66** Regs. 80A-80E inserted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 39**

### **Transitional provision in relation to import of excise goods released for consumption and moved after 13th February 2023**

**80C.**—(1) This regulation applies if, on or before midnight at the end of 31st December 2023, or such other date as the Commissioners may specify in a notice published by them, the Commissioners receive an electronic simplified administrative document from an EU Member State.

(2) The requirement in regulation 63K(2) of the Northern Ireland Regulations will be treated as met if the Commissioners send the electronic simplified administrative document to the NI certified consignee otherwise than using the EU computerised system.

**80D.**—(1) For the purpose of regulations 63M of the Northern Ireland Regulations, the EU computerised system is to be treated as—

- (a) continuously unavailable until midnight at the end of 31st December 2023, or such other date as the Commissioners may specify in a notice published by them, and
- (b) restored on 1st January 2024, or such other date as the Commissioners may specify in a notice published by them.

(2) The requirement in regulation 63M(3) of the Northern Ireland Regulations does not apply if the receipt of excise goods has already been registered on the EU computerised system by the competent authorities in the EU Member State of dispatch.

**F66** Regs. 80A-80E inserted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 39**

### **Specified dates for the purposes of the transitional provisions**

**80E.**—(1) A notice made under regulations 80B(1), 80C(1) or 80D(1) may specify a date earlier or later than that which is referred to in each of those regulations.

- (2) If a date is specified in a notice—
  - (a) the same date must be specified for the purposes of regulations 80B(1)(a), 80C(1) and 80D(1)(a), and



- (b) the day after that date must be specified for the purposes of regulations 80B(1)(b) and 80D(1)(b).]

**F66** Regs. 80A-80E inserted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 39**

### **Amendments to the Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019**

**81.** The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019(8) are amended as follows.

**82.** Insert “UK” before “computerised system” in these places—

- (a) regulation 7(2)(c) (insertion of definition of “change of destination message”);
- (b) regulation 7(2)(f) (substitution of definition of “electronic administrative document”);
- (c) regulation 22(4)(9) (insertion of regulation 56(1A) and (2)) in the inserted paragraph (2);
- (d) regulation 24(2), (3) in the inserted paragraph (2C), (5) and (7) in the inserted paragraph (8) (amendments of regulation 58);
- (e) regulation 26 (insertion of regulation 59A).

**83.** After regulation 4 insert—

“**4A.** Insert “UK” before “computerised system” in these places—

- (a) regulation 3, in the definitions “report of export” and “report of receipt”;
- (b) regulation 19(3)(b);
- (c) regulation 56(2)(a);
- (d) regulation 57(4), (5) and (6);
- (e) regulation 58(1) and (3);
- (f) regulation 59(1), (3) and (4);
- (g) in the heading to regulation 60;
- (h) regulation 60(1), (3)(c) and (4);
- (i) in the heading to regulation 60A;
- (j) regulation 60A(2);
- (k) in the heading to regulation 61;
- (l) regulation 61(1);
- (m) in Schedule 1 (civil penalties – relevant regulations) in the descriptions of regulations 60(2) and (4), 60A and 61.”.

**84.** In regulation 6 (insertion of regulation 2A), omit “.” at the end of inserted regulation 2A and insert—

“**2B.** These Regulations have effect subject to the Northern Ireland Regulations 2020 which apply to excise goods in Northern Ireland where specified in those Regulations.”.

**85.** In regulation 7(2) (amendment of regulation 3)—

- (8) [S.I. 2019/13](#) prospectively amended by [S.I. 2019/474](#) and [S.I. 2019/1216](#). To be brought into force by way of commencement regulations to be made by HM Treasury.
- (9) Regulation 22(4) of [S.I. 2019/13](#) was substituted by [S.I. 2019/1216](#).

*Status: Point in time view as at 13/02/2023.*

*Changes to legislation: There are currently no known outstanding effects for the The Excise Duties (Northern Ireland Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2020. (See end of Document for details)*

- (a) in subparagraph (a), after paragraph (i) insert—  
 “(ia) “computerised system””;
- (b) omit subparagraph (d);
- (c) after subparagraph (m) insert—  
 “(ma) after the definition of “irregularity” insert—  
 ““Northern Ireland Regulations 2020” mean the Excise Goods (Holding, Movement and Duty Point) Regulations 2010 as modified and applied in relation to excise goods in Northern Ireland by the Excise Duties (Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2020(10);””
- (d) after subparagraph (s) insert—  
 “(t) after the definition of “transporter” insert—  
 “UK computerised system” means the computerised system for monitoring the movement of excisable products in the UK;”. ”.
- 86.** After regulation 8 and before the heading “Amendments to Part 2” insert—  
 “**8A.** In regulation 5 (goods released for consumption in the United Kingdom – excise duty point) for “regulation 7(2)” substitute “regulations 7(2) and 7A”. ”.
- 87.** In regulation 9(11) (amendments to regulation 6)—  
 (a) after paragraph (3) insert—  
 “(3A) At end of paragraph (2)(a) omit “or”. ”;  
 (3B) After paragraph 2(a) insert—  
 “(ab) the entry into Great Britain of excise goods from Northern Ireland where those goods have been exported from an EU Member State to Great Britain and began their journey in an EU Member State;”. ”.
- 88.** After regulation 10 (amendments to regulation 7) insert—  
 “**10A.** After regulation 7 insert—  
 “**7A.**—(1) An excise duty point does not arise by virtue of regulation 6(1)(d) where excise goods enter Great Britain from the Republic of Ireland having merely passed through the Republic of Ireland and it is shown to the satisfaction of the Commissioners that UK excise duty has been paid on those goods in Northern Ireland.  
 (2) The Commissioners may in a notice published by them(12) specify details of the evidence that will be accepted as demonstrating that the conditions in paragraph (1) have been complied with.”.”.
- 89.** For regulation 19 (amendment to regulation 37) substitute—  
 “**19.** In regulation 37—  
 (a) make the existing text paragraph (1);  
 (b) in paragraph (1)(a)(ii) for “EU” substitute “United Kingdom”;

(10) [S.I. 2020/1559](#).

(11) As amended by regulation 5(2) of [S.I. 2019/1216](#).

(12) Any notices mentioned in this instrument will be published at: <https://www.gov.uk/government/collections/customs-vat-and-excise-uk-transition-legislation-from-1-january-2021>. A hard copy may be obtained free of charge by arrangement with HM Revenue and Customs, 100 Parliament Street, London SW1A 2BQ.

(c) after the paragraph (1) insert—

“(2) The modifications in paragraphs (3) and (4) apply in cases where excise goods are being transported between Great Britain and Northern Ireland in either direction (and accordingly regulation 37 of the Northern Ireland Regulations 2020 applies in respect of the part of the journey in Northern Ireland).

(3) Where excise goods are sent from a place in Great Britain to a place in Northern Ireland—

- (a) the references in paragraph (1)(a)(ii) and Part 8 to a place from where the goods will leave the United Kingdom include references to a place from where the goods will leave Great Britain for Northern Ireland; but
- (b) regulation 59A does not apply to the movement.

(4) Where excise goods are sent from a place in Northern Ireland to a place in Great Britain, the references in paragraph (1)(b) and Part 8 to the place of importation include references to the place where the goods arrive in Great Britain from Northern Ireland.”.

90. For regulation 22(3)(a) (amendments to regulation 56) substitute—

“(a) for “regulation 58(3)” substitute “regulation 56A(1);”.”.

91. After regulation 22 insert—

“22A. After regulation 56 insert—

**“Northern Ireland – special provisions**

**56A.**—(1) Parts 8 and 9 do not apply to the movement of excise goods under duty suspension where—

- (a) the goods have been dispatched from an EU Member State in duty suspension to a tax warehouse in Northern Ireland travelling via Great Britain;
- (b) the movement ends in a tax warehouse in Northern Ireland.

(2) In the case of a movement of goods from Great Britain to Northern Ireland to which Part 8 or 9 applies the consignor must be a NI registered consignor under the Northern Ireland Regulations 2020.”.

92. In regulation 23 (amendment of regulation 57) insert—

“(1A) After paragraph (1) insert—

“(1A) Where the excise goods are dispatched from Great Britain to Northern Ireland (or vice versa) in duty suspension and the goods are placed under a further duty suspension arrangement immediately upon importation into Northern Ireland or Great Britain (as the case may be) only one electronic administrative document needs to be used.”.

**Commencement Information**

- I60** Reg. 81 in force at 31.12.2020 immediately before IP completion day, see [reg. 1\(2\)](#)
- I61** Reg. 82 in force at 31.12.2020 immediately before IP completion day, see [reg. 1\(2\)](#)
- I62** Reg. 83 in force at 31.12.2020 immediately before IP completion day, see [reg. 1\(2\)](#)
- I63** Reg. 84 in force at 31.12.2020 immediately before IP completion day, see [reg. 1\(2\)](#)
- I64** Reg. 85 in force at 31.12.2020 immediately before IP completion day, see [reg. 1\(2\)](#)
- I65** Reg. 86 in force at 31.12.2020 immediately before IP completion day, see [reg. 1\(2\)](#)

**Status:** Point in time view as at 13/02/2023.

**Changes to legislation:** There are currently no known outstanding effects for the The Excise Duties (Northern Ireland Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2020. (See end of Document for details)

- I66** Reg. 87 in force at 31.12.2020 immediately before IP completion day, see [reg. 1\(2\)](#)
- I67** Reg. 88 in force at 31.12.2020 immediately before IP completion day, see [reg. 1\(2\)](#)
- I68** Reg. 89 in force at 31.12.2020 immediately before IP completion day, see [reg. 1\(2\)](#)
- I69** Reg. 90 in force at 31.12.2020 immediately before IP completion day, see [reg. 1\(2\)](#)
- I70** Reg. 91 in force at 31.12.2020 immediately before IP completion day, see [reg. 1\(2\)](#)
- I71** Reg. 92 in force at 31.12.2020 immediately before IP completion day, see [reg. 1\(2\)](#)

## PART 2

### Miscellaneous Provisions and Amendments

#### Offset against excise duty resulting from movement of excise goods to Northern Ireland

**93.**—(1) This Regulation applies where an excise duty point occurs in Northern Ireland as a result of the removal of excise goods (“the goods”) to Northern Ireland from Great Britain [<sup>F67</sup>or the Isle of Man].

(2) Where the Commissioners are satisfied that UK excise duty [<sup>F68</sup>, or a corresponding duty under the law of the Isle of Man,] has previously been paid in respect of the goods prior to their removal into Northern Ireland they may offset the amount of such payment against any excise duty that has become payable by reason of the occurrence of the excise duty point in paragraph (1).

(3) No repayment of excise duty in relation to the goods may be made under this regulation.

(4) For the purposes of paragraph (2) the Commissioners may require a person to comply with such conditions and provide such evidence of previous payment of UK excise duty [<sup>F69</sup>, or a corresponding duty under the law of the Isle of Man,] in respect of the goods as the Commissioners may specify in a public notice.

[<sup>F70</sup>(5) This Regulation does not apply in relation to movements of excise goods to Northern Ireland from the Isle of Man that start before 1st April 2022.]

- F67** Words in [reg. 93\(1\)](#) inserted (1.4.2022) by [The Excise Duties \(Northern Ireland etc. Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2022 \(S.I. 2022/265\)](#), [regs. 1, 3\(2\)\(a\)](#)
- F68** Words in [reg. 93\(2\)](#) inserted (1.4.2022) by [The Excise Duties \(Northern Ireland etc. Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2022 \(S.I. 2022/265\)](#), [regs. 1, 3\(2\)\(b\)](#)
- F69** Words in [reg. 93\(4\)](#) inserted (1.4.2022) by [The Excise Duties \(Northern Ireland etc. Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2022 \(S.I. 2022/265\)](#), [regs. 1, 3\(2\)\(c\)](#)
- F70** [Reg. 93\(5\)](#) inserted (1.4.2022) by [The Excise Duties \(Northern Ireland etc. Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2022 \(S.I. 2022/265\)](#), [regs. 1, 3\(2\)\(d\)](#)

#### Commencement Information

- I72** Reg. 93 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

#### Remittance of excise duty

**94.**—(1) This Regulation applies where excise goods have been transported from Great Britain [<sup>F71</sup>or the Isle of Man] to Northern Ireland for non-commercial purposes—

- (a) by a person (P) in P’s personal luggage; or
- (b) in any other such circumstances as may be specified by the Commissioners in a public notice.

[<sup>F72</sup>(2) Where, under regulation 93, the Commissioners have offset duty that has previously been paid against the excise duty due, they may remit any such excise duty that remains payable, upon application by a person who is liable to pay that duty.]

(3) For the purposes of paragraph (2) the Commissioners may require a person applying for remittance of excise duty to comply with such conditions and provide such evidence as the Commissioners may specify in a public notice.

**F71** Words in [reg. 94\(1\)](#) inserted (1.4.2022) by [The Excise Duties \(Northern Ireland etc. Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2022 \(S.I. 2022/265\)](#), regs. 1, [3\(3\)\(a\)](#)

**F72** [Reg. 94\(2\)](#) substituted (1.4.2022) by [The Excise Duties \(Northern Ireland etc. Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2022 \(S.I. 2022/265\)](#), regs. 1, [3\(3\)\(b\)](#)

**Commencement Information**

**I73** Reg. 94 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

**Amendments to the Duty Stamps Regulations 2006**

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

(2) In regulation 3 (when a retail container must be stamped or must not be stamped) after paragraph (2) insert—

“(2A) A retail container of alcoholic liquor that is to be transported from Great Britain to Northern Ireland or vice versa via the Republic of Ireland shall not be treated as being exported for the purposes of paragraph (2).”.

(3) In regulation 34 (drawback of excise duty) for “unless the eligible claimant is a registered mobile operator” substitute—

“unless—

- (a) the eligible claimant is a registered mobile operator; or
- (b) the retail container of alcoholic liquor has been transported from Great Britain to Northern Ireland via the Republic of Ireland and has not been placed in a duty suspension arrangement.”.

**Commencement Information**

**I74** Reg. 95 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

**Amendment to the Excise Duties (Miscellaneous Amendments) (EU Exit) Regulations 2019**

**96.**—(1) Regulation 3 (amendments to the Excise Goods (Drawback) Regulations 1995(**14**)) of the Excise Duties (Miscellaneous Amendments) (EU Exit) Regulations 2019(**15**) is amended as follows.

(2) After paragraph (1) insert—

“(1A) In regulation 3 (application) after “provided that” insert “(subject to regulation 3A)”.

(1AB) After regulation 3 insert—

(13) [S.I. 2006/202](#); there are amendments but none are relevant.

(14) [S.I. 1995/1046](#); as amended by [S.I. 2010/593](#).

(15) [S.I. 2019/14](#).

*Status: Point in time view as at 13/02/2023.*

*Changes to legislation: There are currently no known outstanding effects for the The Excise Duties (Northern Ireland Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2020. (See end of Document for details)*

### “Application – Northern Ireland

**3A.** These Regulations also apply to excise goods chargeable with a duty of excise provided that those goods have been transported from Great Britain to Northern Ireland via the EU.”.

(3) In paragraph (5) (substitution of regulation 10) in the inserted regulation 10, after “documentary evidence of export” insert “and (in the case of claims in respect of goods that have been transported from Great Britain to Northern Ireland via the EU), payment of excise duty”.

#### Commencement Information

**I75** Reg. 96 in force at 31.12.2020 immediately before IP completion day, see [reg. 1\(2\)](#)

## PART 3

### Savings and Modifications

#### The Duty Stamps Regulations 2006

**97.**—(1) The Duty Stamps Regulations 2006 (“the Duty Stamps Regulations”) as they had effect immediately before IP completion day shall apply in Northern Ireland with respect to excise goods as modified by paragraph (2).

(2) The Duty Stamps Regulations are modified for the purposes of paragraph (1) as follows—

[<sup>F73</sup>(za) in regulation 2 (interpretation)—

[<sup>F74</sup>(i) in paragraph (1)—

(aa) in the definition of “external territory”, for “another member State” substitute “a member State”;

(bb) in the definition of “irregular stamper”, for “unregistered commercial importer” substitute “temporary certified consignee”;

(cc) omit the definition of “registered commercial importer”;

(dd) omit the definition of “UK registered consignee”;

(ee) omit the definition of “unregistered commercial importer”;

(ff) at the appropriate places insert the following definitions—

““NI certified consignee” has the meaning given by regulation 33A of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010;

“NI registered consignee” has the meaning given by regulation 22 of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010;”;

““temporary certified consignee” has the meaning given in regulation 3 of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010;”;

(ii) after paragraph (1) insert—

“(1A) For the purposes of this regulation references to the Excise Goods (Holding, Movement and Duty Point) Regulations 2010 are to those Regulations as saved and modified by the Excise Duties (Northern Ireland Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2020.”]

- (a) in regulation 3 (when a retail container must be stamped or must not be stamped) after paragraph (2) insert—

“(2A) A retail container of alcoholic liquor that is to be transported from Great Britain to Northern Ireland or vice versa via the Republic of Ireland shall not be treated as being exported for the purposes of paragraph (2).”;

- [<sup>F75</sup>(aa) in regulation 5—

- (i) in paragraph (3), for “UK registered consignee” substitute “NI registered consignee”;  
(ii) in paragraph (4), for “an unregistered commercial importer” substitute “a temporary certified consignee”;

- (ab) in the following regulations, for “unregistered commercial importer” substitute “temporary certified consignee”—

- (i) regulation 6(3);  
(ii) regulation 15(2), in each place;  
(iii) regulation 15(3) and (5);  
(iv) regulation 20(1);

- (ac) in regulations 9(2)(e) for “UK registered consignee” substitute “NI registered consignee”];

- [<sup>F76</sup>(b) in regulation 10(4)—

- (i) before “the European Union” insert “the United Kingdom or”;  
(ii) for “UK registered consignee” substitute “NI registered consignee”;  
(iii) for “registered commercial importer” substitute “NI certified consignee”;

- (ba) in regulation 14—

- (i) in paragraph (7)—

- (aa) for “an unregistered commercial importer” substitute “a temporary certified consignee”;  
(bb) for “regulation 69(1)(a)(i)” substitute “regulation 33G(a)(i)”;

- (ii) in paragraph (8), for “unregistered commercial importer’s” substitute “temporary certified consignee’s”;

- (bb) in regulations 16(3) and 19(1)(c), for “an unregistered commercial importer” substitute “a temporary certified consignee”];

- (c) in regulation 32(1) and (3) for “the United Kingdom” substitute “Northern Ireland”;

- (d) in regulation 34 (drawback of excise duty) for “unless the eligible claimant is a registered mobile operator” substitute—

“unless—

- (a) the eligible claimant is a registered mobile operator; or  
(b) the retail container of alcoholic liquor has been transported from Great Britain to Northern Ireland via the Republic of Ireland and has not been placed in a duty suspension arrangement.”;

- (e) in regulation 35(2)(c) and (e) for “the United Kingdom” substitute “Northern Ireland”.

**F73** Reg. 97(2)(za) inserted (9.12.2021) by [The Excise Duties \(Removal of Alcoholic Liquor to Northern Ireland and Miscellaneous Amendments\) Regulations 2021 \(S.I. 2021/1282\)](#), regs. 1, **7(2)(a)**

**F74** Reg. 97(2)(za)(i) substituted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 40(a)**



*Status: Point in time view as at 13/02/2023.**Changes to legislation: There are currently no known outstanding effects for the The Excise Duties (Northern Ireland Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2020. (See end of Document for details)*

- F75** Reg. 97(2)(aa)-(ac) substituted for reg. 97(2)(aa) (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), [Sch. 2 para. 40\(b\)](#)
- F76** Reg. 97(2)(b)-(bb) substituted for reg. 97(2)(b) (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), [Sch. 2 para. 40\(c\)](#)

**Commencement Information**

- I76** Reg. 97 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

**The Tobacco Products Regulations 2001**

**98.**—(1) The Tobacco Products Regulations 2001(**16**) (“the Tobacco Regulations”) as they had effect immediately before IP completion day shall apply in Northern Ireland with respect to excise goods as modified by paragraph (2).

- (2) The Tobacco Regulations are modified for the purposes of paragraph (1) as follows—
- (a) in regulation 23(1)(aa)—
- (i) for “another” substitute “an EU”;
- (ii) for “the United Kingdom” substitute “Northern Ireland”;
- (b) in regulation 23(1A) for “the United Kingdom” substitute “Northern Ireland”.

**Commencement Information**

- I77** Reg. 98 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

**The Excise Goods (Drawback) Regulations 1995**

**99.**—(1) The Excise Goods (Drawback) Regulations 1995 (“the Drawback Regulations”) as they had effect immediately before IP completion day shall apply in Northern Ireland with respect to excise goods as modified by paragraph (2).

- (2) The Drawback Regulations are modified as follows—
- (a) after regulation 3 (application) insert—

**“Application – Northern Ireland**

**3A.** These Regulations also apply to excise goods chargeable with a duty of excise provided that those goods have been transported from Great Britain to Northern Ireland via the EU.”;

- [<sup>F77</sup>(aa) in regulation 4 (interpretation)—
- (i) omit the definitions of “accompanying document” and “single administrative document”;
- (ii) 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 1988.”;
- (iii) in the definition of “dispatch” for “2008/118/EC” substitute “(EU) 2020/262”;

(16) [S.I. 2001/1712](#); as amended by [S.I. 2002/2692](#), [S.I. 2006/1787](#) and [S.I. 2010/593](#); there are other amendments but none are relevant.



- (iv) in the appropriate place insert—
  - ““report of receipt” has the meaning given in regulation 3(1) of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010;”;
- (ab) in regulation 6 (eligible claimant)—
  - (i) in paragraph (2) for “A claimant” substitute “Subject to paragraph (4), a claimant”;
  - (ii) after paragraph (3) insert—
    - “(4) In the case of an export which is a dispatch, a person who is approved in accordance with regulation 33H(1)(b) of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010 (NI certified consignors: limited approval of private individuals) is to be treated as an eligible claimant in relation to the goods specified in that person’s approval.”;]
- [<sup>F78</sup>(b) in regulation 8(2) (conditions to be complied with before export)—
  - (i) omit subparagraph (b);
  - (ii) for subparagraph (c) substitute—
    - “(c) he must complete any document specified by the Commissioners in a notice published by them (and not withdrawn); and”;
  - (iii) in subparagraph (d) for “the accompanying document or single administrative document” insert “any document specified by the Commissioners in a notice published by them (and not withdrawn)”;
- (c) in regulation 10 (conditions to be complied with after export)—
  - [<sup>F79</sup>(ai) omit subparagraph (a)(i);
  - (i) in subparagraph (a)(ii) for “accompanying document which is endorsed with the certificate of receipt insert “report of receipt or any other document specified by the Commissioners in a notice published by them (and not withdrawn)];
  - (ii) in paragraph (b) after “Commission Regulation (EEC) No 2454/93” insert “or any other document specified by the Commissioners in a notice published by them (and not withdrawn)”;
  - (iii) after paragraph (b) insert—
    - “(c) if the claim is being made in respect of excise goods that have been transported from Great Britain to Northern Ireland via the EU he shall include with his claim such documentary evidence of payment of excise duty as the Commissioners may specify in a public notice published by them (and not withdrawn).”;
- [<sup>F80</sup>(d) after regulation 10 insert—

**“Conditions to be complied with where export is a dispatch**

**10A.—(1)** This regulation applies where—

- (a) a claim for drawback is made after export of excise goods;
- (b) the export is a dispatch; and
- (c) duty is payable on those goods in the place to which they have been exported.

(2) The Commissioners may, by notice, request a claimant to provide evidence verifying that duty has been paid on those goods in the place to which they have been exported.

**Status:** Point in time view as at 13/02/2023.

**Changes to legislation:** There are currently no known outstanding effects for the The Excise Duties (Northern Ireland Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2020. (See end of Document for details)

(3) The claimant must provide the evidence, or a reasonable explanation as to why the evidence cannot be provided, by—

- (a) the date set out in the notice, or, if later;
- (b) the date agreed to by the Commissioners.”;
- (e) for regulation 12(1) (payment of claim) substitute—
  - “(1) No drawbacks shall be payable unless it is shown to the satisfaction of the Commissioners that—
    - (a) the claimant is an eligible claimant and that the goods are eligible goods; and
    - (b) in cases where regulation 10A applies, the requirement in regulation 10A(3) has been met.”.]

- F77** Reg. 99(2)(aa)(ab) inserted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 41(a)**
- F78** Reg. 99(2)(b) substituted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 41(b)**
- F79** Reg. 99(2)(c)(ai)(i) substituted for reg. 99(2)(c)(i) (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 41(c)**
- F80** Reg. 99(2)(d)(e) inserted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 41(d)**

#### Commencement Information

- I78** Reg. 99 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

#### Miscellaneous savings

**100.**—(1) The Regulations in paragraph (2) as they had effect immediately before IP completion day shall apply in Northern Ireland with respect to excise goods.

- (a) (2) (a) The Denatured Alcohol Regulations 2005(**17**);
- (b) The Excise Warehousing (Etc.) Regulations 1988(**18**);
- (c) The Warehousekeepers and Owners of Warehoused Goods Regulations 1999(**19**);
- (d) The Excise Duty Point (External and Internal Community Transit Procedure) Regulations 1998(**20**);
- (e) The Excise Warehousing (Energy Products) Regulations 2004(**21**).

#### Commencement Information

- I79** Reg. 100 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

(17) [S.I. 2005/1524](#); as amended by [S.I. 2010/593](#) and [S.I. 2011/1043](#). There are other amendments but none are relevant.

(18) [S.I. 1988/809](#); as amended by [S.I. 2002/501](#) and [S.I. 2010/593](#). There are other amendments but none are relevant.

(19) [S.I. 1999/1278](#); as amended by [S.I. 2002/501](#) and [S.I. 2004/2064](#). There are other amendments but none are relevant.

(20) [S.I. 1998/202](#); as amended by [S.I. 1998/3110](#) and [S.I. 2010/593](#).

(21) [S.I. 2004/2064](#); as amended by [S.I. 2010/593](#). There are other amendments but none are relevant.

*Justin Holliday*

*Jim Harra*

Two of the Commissioners for Her Majesty's  
Revenue and Customs

**Status:** Point in time view as at 13/02/2023.

**Changes to legislation:** There are currently no known outstanding effects for the The Excise Duties (Northern Ireland Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2020. (See end of Document for details)

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations make various provisions in relation to excise duty for excise goods in Northern Ireland following the UK's exit from the EU and the end of the transitional arrangements provided for in the Withdrawal Agreement.

Part 1 contains provisions implementing Article 8 of the Northern Ireland Protocol.

Regulation 2 preserves the Excise Duties (Holding, Movement and Duty Point) Regulations 2010 (S.I. 2010/593) ("the HMDP Regulations") as they were before any Brexit related amendments take effect ("the Northern Ireland Regulations"). The Northern Ireland Regulations will apply in relation to the holding, movement and taxation of excise goods in Northern Ireland subject to the modifications provided for in these Regulations.

Regulation 3 grandfathers the positions of revenue traders (as defined in section 1 of the Customs and Excise Management Act 1979) who were registered as "UK registered consignees", "UK consignors", "registered commercial importers" and "tax representatives" under the Northern Ireland Regulations. These traders will automatically become NI registered consignees, NI registered consignors, NI registered commercial importers and NI tax representatives respectively on IP completion day under the modified Northern Ireland Regulations.

Regulations 4 to 80 modify the Northern Ireland Regulations so that they continue to work in respect of Northern Ireland once the remainder of the United Kingdom is subject to the amended version of the HMDP Regulations upon IP completion day. References to "the United Kingdom" are replaced with references to "Northern Ireland" and regulation 6(1)(d) of the Northern Ireland Regulations is modified so that there will be an excise duty point when excise goods enter Northern Ireland from Great Britain.

Regulations 81 to 92 make amendments to HMDP Regulations by way of amendments to the Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/13) ("the Amendment Regulations"). The Amendment Regulations will be brought into force by way of Treasury commencement Regulations. The further amendments reflect that the excise duty regime for Northern Ireland will differ in some aspects to that in Great Britain.

Regulations 82 and 83 change the reference to "computerised system" to "UK computerised system" to distinguish it from the "EU computerised system" which will be used in Northern Ireland to record movements of excise goods between Northern Ireland and the EU.

Regulation 84 provides that the modified Northern Ireland Regulations shall take precedence over the amended HMDP Regulations in respect of goods in Northern Ireland.

Regulations 85 makes some consequential amendments to definitions in the HMDP Regulations.

Regulation 86 makes a consequential amendment to regulation 5 of the HMDP Regulations.

Regulation 87 inserts a new definition of "importation" into regulation 6(2) of the HMDP Regulations so that an excise duty point will arise when goods enter Great Britain from Northern Ireland which have been exported from an EU Member State.

Regulation 88 insert references to a new regulation 7A which prevents an excise duty point arising on importation where excise goods enter Great Britain from the Republic of Ireland and it is shown to the satisfaction of the Commissioners that excise duty has already been paid in Northern Ireland. Regulation 7A(2) enables the Commissioners to set out evidential requirements in a public notice.

Regulation 89 amends regulation 37 of the HMDP Regulations so it works as intended alongside the modifications made to that regulation in regulation 37 which will apply in Northern Ireland.

Regulations 90 and 91 insert new regulation 56A into the HMDP Regulations. New regulation 56A stops Parts 8 and 9 of the HMDP Regulations applying when excise goods in duty suspension have been dispatched from an EU Member State to a tax warehouse in Northern Ireland travelling via Great Britain. New Regulation 56A also provides that there must be a NI registered consignor (under the modified Northern Ireland Regulations) in respect of movements of goods between Great Britain and Northern Ireland which are subject to the procedures in Part 8 and 9.

Regulation 92 provides for an amendment to regulation 57 of the HMDP Regulations. New paragraph (1A) provides that only one electronic administrative document needs to be used to record the movement of goods in duty suspension between Great Britain and Northern Ireland even though there are two movements under the HMDP Regulations (as provided for in the amendments to regulation 37 of the HMDP Regulations made by regulation 87 of these Regulations).

Part 2 contains other provisions and amendments in relation to excise duty in Northern Ireland.

Regulation 93 provides that the Commissioners may offset UK excise duty that becomes due as a result of the removal of goods from Great Britain to Northern Ireland against any other UK excise duty that has already been paid in respect of the same goods. Paragraph (3) contains a power for the Commissioners to set out conditions and evidence they may require in a public notice.

Regulation 94 contains a power for the Commissioners to remit any excise duty on application that remains payable after the offset provided for in regulation 91 has been given in respect of excise goods transported from Great Britain to Northern Ireland for non-commercial purposes which are (a) carried in a person's luggage or (b) in any other circumstances provided for in a public notice.

Regulation 95 makes amendments to the Duty Stamps Regulations 2006 ([S.I. 2006/202](#)) ("the Duty Stamps Regulations"). The amendments provide that retail containers of alcoholic liquor that are going to be transported from Great Britain or vice versa via the Republic of Ireland can remain stamped. An amendment is also made to regulation 33 of the Duty Stamps Regulations which will allow claims to drawback under the Excise Goods (Drawback) Regulations 1995 ([S.I. 1995/1046](#)) ("the Drawback Regulations") to be made in respect of such alcoholic liquor retail containers.

Regulation 96 amends the Drawback Regulations by way of an amendment to the Excise Duties (Miscellaneous Amendments) (EU Exit) Regulations 2019 ([S.I. 2019/14](#)). The amendments enable drawback claims to be made in respect of excise goods chargeable with excise duty that have been transported from Great Britain to Northern Ireland on presentation of such documentary evidence of payment of excise duty as specified in a public notice.

Part 3 provides for the saving (with modifications where appropriate) of a number of excise Regulations in the form they were in immediately before IP completion day so they can continue to apply in Northern Ireland with respect to excise goods. These provisions will help to ensure compliance with the UK's obligations under the Northern Ireland Protocol.

Regulation 97 saves the Duty Stamps Regulations 2006. Modifications are made so the instrument works as intended and in particular a modification is made to mirror the amendment made by regulation 95 of these Regulations so that retail containers of alcoholic liquor can remain stamped if they are going to be transported from Northern Ireland to Great Britain via the Republic of Ireland.

Regulation 98 saves the Tobacco Products Regulations 2001 with some minor modifications so they work as intended in Northern Ireland.

Regulation 99 saves the Excise Goods (Drawback) Regulations 1995. Modifications are made so that claims for drawback can be made in respect of goods that have been transported from Great Britain to Northern Ireland via the EU on presentation of evidence of previous payment of excise duty. The Commissioners are given the power to set out such evidential requirements in a public notice. In addition the Commissioners are given the power to specify the documentation required in respect of claims for drawback after export in a public notice.

**Status:** Point in time view as at 13/02/2023.

**Changes to legislation:** There are currently no known outstanding effects for the The Excise Duties (Northern Ireland Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2020. (See end of Document for details)

Regulation 100 saves the following Regulations:

The Denatured Alcohol Regulations 2005 (S.I. 2005/1524);

The Excise Warehousing (Etc.) Regulations 1988 (S.I. 1988/809);

The Warehousekeepers and Owners of Warehoused Goods Regulations 1999 (S.I. 1999/1278);

The Excise Duty Point (External and Internal Community Transit Procedure) Regulations 1998 (S.I. 1998/202);

The Excise Warehousing (Energy Products) Regulations 2004 (S.I. 2004/2064).

Any public notices referred to in these regulations will be published at: <https://www.gov.uk/government/collections/customs-vat-and-excise-uk-transition-legislation-from-1-january-2021>. A person unable to access the notices electronically may access them while government advice on social distancing and unnecessary travel applies, in hard copy by post free of charge on application to 07741835049 and otherwise 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 website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>.

**Status:**

Point in time view as at 13/02/2023.

**Changes to legislation:**

There are currently no known outstanding effects for the The Excise Duties (Northern Ireland Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2020.