
STATUTORY INSTRUMENTS

2023 No. 64

**EXCISE
VALUE ADDED TAX**

The Excise Duties and Value Added Tax
(Northern Ireland) (Miscellaneous Modifications
and Amendments) Regulations 2023

Made - - - - 19th January 2023
*Laid before the House of
Commons* - - 23rd January 2023
Coming into force 13th February 2023

THE EXCISE DUTIES AND VALUE ADDED TAX
(NORTHERN IRELAND) (MISCELLANEOUS
MODIFICATIONS AND AMENDMENTS) REGULATIONS 2023

1. Citation and commencement
2. Amendment of the Customs and Excise (Personal Reliefs for Special Visitors) Order 1992
3. Amendment of the Excise Duties (Northern Ireland Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2020
Signature

SCHEDULE 1 — Amendment of the Customs and Excise (Personal Reliefs for Special Visitors) Order 1992

1. In article 18, for paragraph (a) substitute—
2. In articles 20 and 21, for “article 22” substitute “articles...
3. After article 22 insert— Relief under articles 20 and 21 does not extend to...

SCHEDULE 2 — Amendment of the Excise Duties (Northern Ireland Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2020

PART 1 — Amendments relating to the Northern Ireland Modifications of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010

1. In regulation 5— (a) before paragraph (a) insert—

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2. After regulation 5 insert— For regulation 3(2) substitute— (2) In any case where, under...
3. For regulation 6 substitute— In regulation 3(3)— (a) in sub-paragraph (a) (ii) for “Article 79...
4. In regulation 8— (a) omit paragraph (b)(iii) and (iv);
5. In regulation 9 after paragraph (b)(ii) insert—
6. For regulation 12 substitute— In regulation 9— (a) in paragraph (1) for “the United...
7. For regulation 14 substitute— In regulation 13, for paragraphs (1) to (3) substitute— (1) Where excise goods already released for consumption in an...
8. For regulation 17 substitute— In regulation 16(2) and (3)— (a) for “the United Kingdom”...
9. For regulation 18 substitute— In regulation 17— (a) in paragraph (2)(b)—
10. In regulation 19— (a) before sub-paragraph (a) insert—
11. For regulation 20 substitute— In regulation 21— (a) in paragraph (1)—
12. After regulation 20 insert— After regulation 21 insert Partial losses due to the nature...
13. For regulation 25 substitute— In regulation 25 for “UK” substitute “NI”. In regulation 26— (a) for “UK” substitute “NI”;
14. In regulation 29(a)(iii)— (a) omit “in paragraph (1)”;
15. After regulation 30 insert— After regulation 33 insert PART4A
NI CERTIFIED CONSIGNEES Approval and...
16. In regulation 32— (a) after paragraph (c) insert—
17. In regulation 35— (a) omit paragraph (a);
18. After regulation 35 insert— After regulation 39 insert— Movement conditions: verification against customs formalities...
19. For regulation 36 substitute— For regulation 40 substitute— (1) Subject to paragraph (2), this Part applies to the...
20. In regulation 37— (a) in paragraph (a), for “and (5)”...
21. In regulation 38— (a) after paragraph (a) insert—
22. After regulation 38 insert— After regulation 42 insert— Verification of electronic administrative documents and...
23. In regulation 40, for paragraph (a) substitute—
24. In regulation 41, after paragraph (c)(ii) insert—
25. In regulation 43— (a) for paragraph (c) substitute—
26. In regulation 44, for paragraph (a) substitute—
27. For regulation 45 substitute— For regulation 48 substitute— Report of export from Northern Ireland...
28. In regulation 46, for paragraph (c) substitute—
29. In regulation 47— (a) for paragraph (b) substitute—
30. For regulation 49 substitute— In regulation 51— (a) for paragraph (1) substitute—
31. After regulation 50 insert— In regulation 53, for paragraphs (2) and (3) substitute—
32. After regulation 54 insert— Before Part 10 insert— PART9A HOLDING AND MOVEMENT OF EXCISE...
33. Omit regulations 55 to 63.
34. For regulation 66 substitute— In regulation 76— (a) in paragraph (1), for “vendors” substitute...
35. After regulation 69 insert— In regulation 79 for “Article 10(6)” substitute “Article 9(6)”.

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36. For regulation 74 substitute— In regulation 83— (a) for “Part 11” substitute “Part 9C”;...
37. After regulation 77 insert— After regulation 85 insert— Deemed irregularity: non-compliance with registration and...
38. In regulation 80— (a) in sub-paragraph (b) for “and 63A(2)”...
39. After regulation 80 insert— Saving provision in relation to excise...
PART 2 — Amendments relating to the Northern Ireland Modifications of the Duty Stamps Regulations 2006
40. In regulation 97(2)— (a) for paragraph (i) of sub-paragraph (za)...
PART 3 — Amendments relating to the Northern Ireland Modifications of the Excise Goods (Drawback) Regulations 1995
41. In regulation 99(2)— (a) after sub-paragraph (a) insert—

Explanatory Note