

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

11. For regulation 20 substitute—

“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—

“(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.”.”.