
STATUTORY INSTRUMENTS

2020 No. 1619

**EXITING THE EUROPEAN UNION
VALUE ADDED TAX
EXCISE**

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

*Made - - - - 21st December 2020
Laid before the House of 22nd December
Commons - - - - 2020
Coming into force in accordance with regulation 1*

The Treasury make these Regulations in exercise of the powers conferred by section 51(1)(a) and (c) of the Taxation (Cross-border Trade) Act 2018(1).

In accordance with section 51(1)(a) and (c) of the Taxation (Cross-border Trade) Act 2018, the Treasury consider it appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the EU to make the provisions in these Regulations in relation to value added tax and excise duty.

Citation and commencement

1. These Regulations may be cited as the Travellers' Allowances and Miscellaneous Provisions (Northern Ireland) (EU Exit) Regulations 2020 and come into force on IP completion day.

Savings and modifications to the Travellers' Allowances Order 1994

2. The Travellers' Allowances Order 1994(2) as it had effect immediately before IP completion day ("the 1994 Order") applies in respect of persons entering Northern Ireland subject to the modifications in regulations 4 to 6.

3. The 1994 Order is modified as follows.

4. In article 2—

(1) 2018 c. 22; section 51(1)(a) and (c) permits "the appropriate Minister" to make provision relating to value added tax and any excise duty. Under section 51(4)(b) "the appropriate Minister" means the Treasury. "Excise duty" has the meaning given in section 53 of the Taxation (Cross-border Trade) Act 2018.
(2) S.I. 1994/955; amended by S.I. 2008/3058, 2009/3172 and 2011/1043, to be amended by S.I. 2019/1412 on IP completion day.

- (a) in paragraphs (1) and (2)(a) for “the United Kingdom” substitute “Northern Ireland”;
- (b) in paragraph (2)(c)(ii) after “definition” insert “in the first indent of Article 3(2)” and at the end omit (“see both indents of Article 3(2) of that Directive”);
- (c) in paragraph (2)(c)(iv) for “.” substitute “; and”;
- (d) after paragraph (2)(c)(iv) insert—
 - “(v) Northern Ireland is not a third country for the purposes of this Order.”.

5. In article 3 after “are not imported” insert “into Northern Ireland”.

6. In the Schedule, in the table, in the second column of the entry for “tobacco products”, after “250 grams of smoking tobacco” insert “or 200 sticks of tobacco for heating”.

Savings and modifications to the Excise Goods (Sales on Board Ships and Aircraft) Regulations 1999

7. The Excise Goods (Sales on Board Ships and Aircraft) Regulations 1999(3) as they had effect immediately before IP completion day (“the 1999 Regulations”) shall apply in relation to excise goods intended for sale by retail to persons carried in a ship or aircraft on journeys between Northern Ireland and an EU member state and to persons concerned in the shipping or import of such goods, subject to the savings and modifications in regulations 10 to 18.

8. A person who was a registered mobile operator or a fiscal representative pursuant to the 1999 Regulations immediately before IP completion day shall be treated as such for the purposes of regulation 7.

9. The 1999 Regulations are modified as follows.

10. In regulation 2(1) (interpretation) in the definition of “relevant period”—

- (a) in paragraph (i) for “of importation prescribed by section 5(2)(a) of the Act” substitute “when the ship carrying the merchandise comes within the limits of a port in Northern Ireland”;
- (b) in paragraph (ii)—
 - (i) for “above the United Kingdom” substitute “above Northern Ireland”;
 - (ii) for “the territorial sea of the United Kingdom” substitute “the territorial sea adjacent to Northern Ireland”.

11. In the heading to Part 4, for “the United Kingdom” substitute “Northern Ireland”.

12. In regulation 13(2) (application of Part 4) for “another” substitute “an EU”.

13. In regulation 15 (stocktaking – exported merchandise) in paragraphs (2) and (3) for each occurrence of “the member State” substitute “the EU member state”.

14. In the heading to Part 5, for “the United Kingdom” substitute “Northern Ireland”.

15. In regulation 17 (stocktaking-exported merchandise)—

- (a) in paragraph (2) for “of importation prescribed by section 5(2)(a) of the Act” substitute “when the ship carrying the merchandise comes within the limits of a port in Northern Ireland”;
- (b) in paragraph (3)—
 - (i) for “above the United Kingdom” substitute “above Northern Ireland”;

(3) S.I. 1999/1565; amended by S.I. 2010/592, S.I. 2011/1043 and 2015/368, to be revoked by regulation 14 of S.I. 2020/1412 on IP completion day.

(ii) for “the territorial sea of the United Kingdom” substitute “the territorial sea adjacent to Northern Ireland”.

16. In regulation 18 (excise duty points-merchandise)—

(a) in paragraph (1)—

(i) for “another” substitute “an EU”;

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

(b) in paragraph (2)—

(i) in subparagraph (a) for “of importation prescribed by section 5(2)(a) of the Act” substitute “when the ship carrying the merchandise comes within the limits of a port in Northern Ireland”;

(ii) in subparagraph (b) for “above the United Kingdom” substitute “above Northern Ireland”;

(iii) in subparagraph (b) for “the territorial sea of the United Kingdom” substitute “the territorial sea adjacent to Northern Ireland”.

17. In regulation 19(1) (excise duty points-stores)—

(a) in subparagraph (a) for “another” substitute “an EU”;

(b) in subparagraph (b) for “of importation prescribed by section 5(2)(a) of the Act” substitute “when the ship carrying the merchandise comes within the limits of a port in Northern Ireland”;

(c) in sub-paragraph (c) —

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

(ii) for “the territorial sea of the United Kingdom” substitute “the territorial sea adjacent to Northern Ireland”.

18. In regulation 22D(1)(4) (unshipping of merchandise) for “the United Kingdom” substitute “Northern Ireland”.

Michael Tomlinson

Rebecca Harris

Two of the Lords Commissioners of Her Majesty’s Treasury

21st December 2020

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

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make provisions for travellers bringing excise goods into Northern Ireland which are necessitated by the withdrawal of the United Kingdom from the EU and the provisions of the Northern Ireland Protocol to the Withdrawal Agreement.

Regulation 2 saves the Travellers' Allowances Order 1994 (S.I. 1994/955) as it was prior to the amendments made by the Travellers' Allowances and Miscellaneous Provisions (EU Exit) Regulations 2020 (S.I. 2020/1412) ("the Amendment Regulations") for persons travelling into Northern Ireland.

Regulations 4 and 5 make consequential modifications to the saved Travellers' Allowances Order so it works in respect of Northern Ireland only. The modification made by regulation 4(b) to the definition of "third country" in Article 2(2)(c) of the saved Order makes it clear that the Isle of Man will be treated as a "third country".

Regulation 6 modifies the list of items in the Schedule that are relieved from value added tax and excise duty in respect of specified quantities so as to include 200 sticks of tobacco for heating.

Regulations 7 to 18 save and modify the Excise Goods (Sales on Board Ships and Aircraft) Regulations 1999 (S.I. 1999/1565) ("the Ships and Aircraft Regulations") in relation to excise goods intended for sale by retail to persons carried in a ship or aircraft on journeys between Northern Ireland and an EU member state and to persons concerned in the shipping or import of such goods. These Regulations are revoked by the Amendment Regulations on IP completion day.

Regulation 8 preserves the position of persons who were registered mobile operators or fiscal representatives under the Ships and Aircraft Regulations prior to revocation so they can continue to operate as such in relation to ships and aircraft travelling between Northern Ireland and EU Member States.

Regulations 9 to 18 make consequential modifications to the Ships and Aircraft Regulations so that they can continue to take effect in respect of Northern Ireland only rather than the whole of the United Kingdom.

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>.