



Taxation (Post-transition Period) Act 2020

2020 CHAPTER 26

Northern Ireland Protocol

4 Excise duty on the removal of goods to Northern Ireland

- (1) Where goods to which a relevant excise duty provision applies are removed to Northern Ireland from Great Britain, excise duty is charged on those goods under that provision.
- (2) Each of the following is a “relevant excise duty provision”—
 - (a) section 5 of ALDA 1979 (spirits);
 - (b) section 36 of that Act (beer);
 - (c) section 37 of that Act (high strength beer);
 - (d) section 54 of that Act (wine);
 - (e) section 55 of that Act (made-wine);
 - (f) section 62 of that Act (cider);
 - (g) section 6 of HODA 1979 (hydrocarbon oil);
 - (h) section 6AA of that Act (biodiesel);
 - (i) section 6AB of that Act (bioblend);
 - (j) section 6AD of that Act (bioethanol);
 - (k) section 6AE of that Act (bioethanol blend);
 - (l) section 6AG of that Act (aqua methanol);
 - (m) section 6A of that Act (fuel substitutes);
 - (n) section 8 of that Act (road fuel gas);
 - (o) section 2 of TPDA 1979 (tobacco products).
- (3) Subsection (1) does not apply to a removal of goods to which a relevant excise duty provision mentioned in paragraph (h), (j), (l) or (m) applies unless, prior to their removal, the goods were set aside for, or put to, a chargeable use (within the meaning of the relevant excise duty provision in question) by any person.

- (4) Subsection (1) does not apply to a removal of road fuel gas (within the meaning given by section 5 of HODA 1979) unless, prior to its removal from Great Britain the gas was—
- (a) sent out from the premises of a person producing or dealing in road fuel gas, or
 - (b) set aside for use, or put to use, as fuel for a road vehicle (within the meaning of that Act) by any person.
- (5) Goods are removed to Northern Ireland when their entry in Northern Ireland would amount to an importation of excise goods within the meaning of Article 4 of the Union excise directive if—
- (a) any reference in that Article to “excise goods” included any goods to which a relevant excise duty provision applies,
 - (b) the references in point 8 of that Article to “the territory of the Community” and “the Community” were to Northern Ireland, and
 - (c) the reference in point 6 of that Article to “special procedures as provided for under Regulation (EEC) No 2913/92” were to the procedures under Union customs legislation that correspond to those procedures.
- (6) In subsection (5)—

“the Union excise directive” means [Council Directive 2008/118/EC](#) of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive [92/12/EEC](#);

“Union customs legislation” means provisions contained in “customs legislation” within the meaning of [Regulation \(EU\) No 952/2013](#) of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (see Article 5(2) of that Regulation), as they have effect as a result of section 7A of the European Union (Withdrawal) Act 2018.