

SCHEDULE 1

Regulation 4

PLANNED DESTRUCTION: CONDITIONS

Conditions to be complied with before destruction

1. The eligible claimant shall deliver to the Commissioners at such address as they shall specify notice in writing of his intention to carry out a planned destruction of goods.

Modifications etc. (not altering text)

C1 Regulations, as they had effect immediately before IP completion day, continued (with modifications) (N.I.) (31.12.2020) with respect to excise goods by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), regs. 1(1), **99**

Commencement Information

I1 Sch. 1 para. 1 in force at 1.6.1995, see [reg. 1](#)

2. A notice delivered in accordance with paragraph 1 above shall contain the following particulars—

- (a) the name and address of the eligible claimant;
- (b) the address of the premises at which the goods to be destroyed may be inspected prior to destruction;
- (c) the description of the goods to be destroyed including their nature and amount;
- (d) the amount of duty paid in respect of those goods;
- (e) the date and time when destruction will take place; and
- (f) the method of destruction which is to be employed.

Modifications etc. (not altering text)

C1 Regulations, as they had effect immediately before IP completion day, continued (with modifications) (N.I.) (31.12.2020) with respect to excise goods by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), regs. 1(1), **99**

Commencement Information

I2 Sch. 1 para. 2 in force at 1.6.1995, see [reg. 1](#)

3. The goods shall be available for inspection by the Commissioners at any reasonable time for not less than two clear business days following the day upon which the notice mentioned in paragraph 1 above was received by the Commissioners provided that if the place where the goods are available for inspection is different from the address mentioned in sub-paragraph (a) of paragraph 2 above, for the reference to two clear business days in this paragraph there shall be substituted a reference to five clear business days.

Modifications etc. (not altering text)

C1 Regulations, as they had effect immediately before IP completion day, continued (with modifications) (N.I.) (31.12.2020) with respect to excise goods by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), regs. 1(1), **99**

Changes to legislation: There are currently no known outstanding effects for the *The Excise Goods (Drawback) Regulations 1995*. (See end of Document for details)

Commencement Information

I3 Sch. 1 para. 3 in force at 1.6.1995, see [reg. 1](#)

Modifications etc. (not altering text)

C1 Regulations, as they had effect immediately before IP completion day, continued (with modifications) (N.I.) (31.12.2020) with respect to excise goods by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), regs. 1(1), **99**

Commencement Information

I1 Sch. 1 para. 1 in force at 1.6.1995, see [reg. 1](#)

I2 Sch. 1 para. 2 in force at 1.6.1995, see [reg. 1](#)

I3 Sch. 1 para. 3 in force at 1.6.1995, see [reg. 1](#)

Conditions to be complied with at the time of destruction

4. Destruction shall take place on the day and at the time appointed.

Modifications etc. (not altering text)

C1 Regulations, as they had effect immediately before IP completion day, continued (with modifications) (N.I.) (31.12.2020) with respect to excise goods by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), regs. 1(1), **99**

Commencement Information

I4 Sch. 1 para. 4 in force at 1.6.1995, see [reg. 1](#)

5. Destruction shall take place at the address mentioned in sub-paragraph (b) of paragraph 2 above; provided that the Commissioners may, on the application of the eligible claimant, permit, subject to such conditions as they deem necessary or expedient, destruction to take place at a different address.

Modifications etc. (not altering text)

C1 Regulations, as they had effect immediately before IP completion day, continued (with modifications) (N.I.) (31.12.2020) with respect to excise goods by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), regs. 1(1), **99**

Commencement Information

I5 Sch. 1 para. 5 in force at 1.6.1995, see [reg. 1](#)

6. The eligible claimant shall permit the Commissioners to attend the destruction.

Modifications etc. (not altering text)

C1 Regulations, as they had effect immediately before IP completion day, continued (with modifications) (N.I.) (31.12.2020) with respect to excise goods by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), regs. 1(1), **99**

Commencement Information

I6 Sch. 1 para. 6 in force at 1.6.1995, see [reg. 1](#)

7. The goods shall be destroyed in accordance with the method specified in the notice mentioned in paragraph 1 above save that if the Commissioners give notice that such method is not in their opinion satisfactory, the goods shall be destroyed in accordance with such other method as the Commissioners may approve.

Modifications etc. (not altering text)

C1 Regulations, as they had effect immediately before IP completion day, continued (with modifications) (N.I.) (31.12.2020) with respect to excise goods by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), regs. 1(1), **99**

Commencement Information

I7 Sch. 1 para. 7 in force at 1.6.1995, see [reg. 1](#)

Modifications etc. (not altering text)

C1 Regulations, as they had effect immediately before IP completion day, continued (with modifications) (N.I.) (31.12.2020) with respect to excise goods by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), regs. 1(1), **99**

Commencement Information

I4 Sch. 1 para. 4 in force at 1.6.1995, see [reg. 1](#)

I5 Sch. 1 para. 5 in force at 1.6.1995, see [reg. 1](#)

I6 Sch. 1 para. 6 in force at 1.6.1995, see [reg. 1](#)

I7 Sch. 1 para. 7 in force at 1.6.1995, see [reg. 1](#)

SCHEDULE 2

Regulation 5

ACCIDENTAL DESTRUCTION: CIRCUMSTANCES IN WHICH GOODS MAY BE ELIGIBLE FOR DRAWBACK

Commencement Information

I8 Sch. 2 in force at 1.6.1995, see [reg. 1](#)

Where the goods are destroyed by, or as a result of—

- (a) civil commotion;
- (b) riot;
- (c) terrorism;
- (d) war;
- (e) explosion;
- (f) earthquake;

Changes to legislation: *There are currently no known outstanding effects for the
The Excise Goods (Drawback) Regulations 1995. (See end of Document for details)*

- (g) any other fortuitous event; provided that, in the opinion of the Commissioners, it would not have been reasonable to insure the goods against the risk of destruction by or as a result of that event.

Changes to legislation:

There are currently no known outstanding effects for the The Excise Goods (Drawback) Regulations 1995.