

SCHEDULE 2

CONSEQUENTIAL AMENDMENTS

Modifications etc. (not altering text)

C1 Regulations, as they had effect immediately before IP completion day, continued (with modifications) (N.I.) (31.12.2020) in respect of the holding, movement and taxation of excise goods in Northern Ireland by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), regs. 1(1), **2-80** (as amended (13.2.2023) by [S.I. 2023/64](#), reg. 1(2), **Sch. 2 paras. 1-39**)

21.—(1) In regulation 2 (interpretation)—

- (a) in the definition of “authorized warehousekeeper” for “Article 4(a) of Council Directive [92/12/EEC](#)” substitute “ Article 4(1) of Council Directive [2008/118/EC](#) ”;
- (b) in the definition of “external territory” for “92/12/EEC” substitute “ 2008/118/EC ”;
- (c) omit the definitions of “occasional importer” and “REDS”;
- (d) in the definition of “irregular stamper” for “an occasional importer” substitute “ a temporary registered consignee or unregistered commercial importer ”;
- (e) before the definition of “registered mobile operator” insert —
““registered commercial importer” has the meaning given in regulation 3 of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010;”;
- (f) after the definition of “registered person” insert—
““tax representative” has the meaning given in regulation 3 of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010;”;
- (g) in the definition of “tax warehouse” for “Article 4(b) of Council Directive [92/12/EEC](#)” substitute “ Article 4(11) of Council Directive [2008/118/EC](#) ”;
- (h) after the definition of “tax warehouse” insert —
““temporary registered consignee” has the meaning given in regulation 3 of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010;”;
- (i) after the definition of “third country” insert —
““UK registered consignee” has the meaning given in regulation 3 of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010;”;
- (j) for the full stop at the end of the definition of “unique registration number” substitute a semi-colon and, after that definition, insert—
““unregistered commercial importer” has the meaning given in regulation 69(2) of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010.”.

(2) In regulation 5 (conditions for obtaining type A stamps) —

- (a) in paragraph (3) for “REDS” substitute “ UK registered consignee (other than a temporary registered consignee) ”;
- (b) in paragraph (4) for—
 - (i) “ An occasional importer is” substitute “ A temporary registered consignee and an unregistered commercial importer are ”;
 - (ii) “but is” substitute “ but are ”.

Changes to legislation: There are currently no known outstanding effects for the The Excise Goods (Holding, Movement and Duty Point) Regulations 2010, Paragraph 21. (See end of Document for details)

- (3) In paragraph (3) of regulation 6 (conditions for obtaining authority to affix type A stamps to retail containers) for “an occasional importer” substitute “ a temporary registered consignee or unregistered commercial importer ”.
- (4) In paragraph (2)(e) of regulation 9 (registration) for “REDS” substitute “ UK registered consignee ”.
- (5) In paragraph (4) of regulation 10 (disqualification from being registered)—
- (i) for “REDS” substitute “ UK registered consignee (other than a temporary registered consignee) ”;
- (ii) after “irregular stamper,” insert “ registered commercial importer, tax representative, ”.
- (6) In regulation 14 (ordering and obtaining type A stamps)—
- (a) for paragraph (7) substitute—
- “(7) To obtain type A stamps a temporary registered consignee or, as the case may be, an unregistered commercial importer must place a written order for those stamps with the Commissioners at the time at which he complies with regulation 29(a)(i) or (b)(i) or, as the case may be, regulation 69(1)(a)(i) of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010.”;
- (b) in paragraph (8) for “occasional importer's” substitute “temporary registered consignee's or, as the case may be, unregistered commercial importer's”.
- (7) In regulation 15 (receiving type A stamps)—
- (a) in paragraph (2) for “an occasional importer” substitute “ a temporary registered consignee or, as the case may be, unregistered commercial importer ” and for “occasional importer” (in both other places) substitute “ temporary registered consignee or unregistered commercial importer ”;
- (b) in paragraph (3) for “or occasional importer” substitute “ , temporary registered consignee or unregistered commercial importer ”;
- (c) in paragraph (5) for “an occasional importer” substitute “ a temporary registered consignee or unregistered commercial importer ”.
- (8) In paragraph (3) of regulation 16 (returning type A stamps) for “an occasional importer” substitute “ a temporary registered consignee or an unregistered commercial importer ”.
- (9) In regulation 19 (premises where duty stamps etc. may be affixed)—
- (a) in paragraph (1)(c) for “an occasional importer” substitute “ a temporary registered consignee or, as the case may be, an unregistered commercial importer ”;
- (b) in paragraph (1)(d)—
- (i) in paragraph (ii) omit “or”;
- (ii) at the end of paragraph (iii) insert “ or ”; and
- (iii) after paragraph (iii) insert—
- “(iv) a tax representative.”.
- (10) In paragraph (1) of regulation 20 (times at which a retail container must be stamped) for “an occasional importer” substitute “ a temporary registered consignee or unregistered commercial importer ”.

Changes to legislation:

There are currently no known outstanding effects for the The Excise Goods (Holding, Movement and Duty Point) Regulations 2010, Paragraph 21.