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STATUTORY INSTRUMENTS

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**2019 No. 14**

**The Excise Duties (Miscellaneous  
Amendments) (EU Exit) Regulations 2019**

**PART 2**

Amendments to, and revocations of,  
miscellaneous regulations relating to excise duties

**Amendment of the Excise Goods (Drawback) Regulations 1995**

**3.**—(1) The Excise Goods (Drawback) Regulations 1995 <sup>M1</sup> are amended as follows.

[<sup>F1</sup>(1A) In regulation 3 (application) after “provided that” insert “(subject to regulation 3A)”.

(1AB) After regulation 3 insert—

**“Application – Northern Ireland**

**3A.** These Regulations also apply to excise goods chargeable with a duty of excise provided that those goods have been transported from Great Britain to Northern Ireland via the EU.”.]

(2) In regulation 4 (interpretation)—

(a) omit the definitions of “accompanying document”, “dispatch” and “single administrative document”;

(b) for the definition of “certificate of receipt”, substitute—

““certificate of receipt” means a certificate of receipt under regulation 11(4) of the Excise Warehousing (Etc.) Regulations 1988 <sup>M2</sup>.”.

(3) In regulation 5 (eligible goods), omit paragraph (4).

(4) In regulation 8 (conditions to be complied with before export)—

(a) omit paragraph (2)(b);

(b) in paragraph (2)(c)—

(i) omit the words “if the export is not a dispatch”;

(ii) for “a single administrative document”, substitute “ any customs declaration or other pre-export requirements specified by the Commissioners <sup>M3</sup> in a notice published by them (and not withdrawn) ”; and

(c) in paragraph (2)(d), for “the accompanying document or single administrative document”, substitute “ any document specified by the Commissioners in a notice published by them (and not withdrawn) ”.

(5) For regulation 10, substitute—

### “Conditions to be complied with after export

**10.** Where an eligible claimant<sup>M4</sup> claims drawback after export, the eligible claimant must include with the claim such documentary evidence of export [F2 and (in the case of claims in respect of goods that have been transported from Great Britain to Northern Ireland via the EU), payment of excise duty] as is specified by the Commissioners in a notice published by them (and not withdrawn).”.

#### Textual Amendments

- F1** Reg. 3(1A)(1AB) inserted (31.12.2020 immediately before IP completion day) by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), regs. 1(2), **96(2)**
- F2** Words in reg. 3(5) inserted (31.12.2020 immediately before IP completion day) by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), regs. 1(2), **96(3)**

#### Commencement Information

- I1** Reg. 3 not in force at made date, see reg. 1
- I2** Reg. 3 in force at 31.12.2020 by [S.I. 2020/1640](#), **reg. 2, Sch.**

#### Marginal Citations

- M1** [S.I. 1995/1046](#), amended by [S.I. 2010/593](#); there are other amending instruments, but none is relevant.
- M2** [S.I. 1988/809](#). Regulation 11(4) was relevantly amended by [S.I. 2010/593](#).
- M3** In [S.I. 1988/809](#), “the Commissioners” means “the Commissioners for Her Majesty’s Revenue and Customs” under section 1(1) of the Customs and Excise Management Act 1979 and under section 2(5) of the Finance (No. 2) Act 1992, read in accordance with section 5(2) and 50(1) of the Commissioners for Revenue and Customs Act 2005.
- M4** “Eligible claimant” has the meaning given by regulation 6 of [S.I. 1995/1046](#).

**Changes to legislation:**

There are currently no known outstanding effects for the The Excise Duties (Miscellaneous Amendments) (EU Exit) Regulations 2019, Section 3.