
STATUTORY INSTRUMENTS

2020 No. 1559

**EXITING THE EUROPEAN UNION
EXCISE**

**The Excise Duties (Northern Ireland Miscellaneous
Modifications and Amendments) (EU Exit) Regulations 2020**

Made - - - - *22nd December*
Laid before the House of *2020*
Commons - - *23rd December 2020*
Coming into force in accordance with regulation 1

**THE EXCISE DUTIES (NORTHERN IRELAND
MISCELLANEOUS MODIFICATIONS AND
AMENDMENTS) (EU EXIT) REGULATIONS 2020**

1. Citation and commencement

PART 1

PROVISIONS IMPLEMENTING ARTICLE 8 OF THE NORTHERN IRELAND PROTOCOL

2. Savings and modifications to the Excise Goods (Holding, Movement and Duty Point) Regulations 2010
3. (1) Revenue traders in Northern Ireland who immediately before IP...
4. The Northern Ireland Regulations are modified for the purposes of...
5. In regulation 3(1) (interpretation)— (a) in the definition of “authorised...
6. In regulation 3(3)— (a) in subparagraph (a)(ii) for “Article 79...
7. In regulation 5 in the heading and in the text...
8. In regulation 6— (a) for “the United Kingdom” (in each...
9. In regulation 7— (a) in paragraph (1)—
10. Before regulation 8 in the heading for “the United Kingdom”...
11. In regulation 8(1) for “UK” substitute “NI”.
12. In regulation 9(1)— (a) for “the United Kingdom” (in each...
13. Before regulation 13 in the heading for “another” substitute “an...
14. In regulation 13— (a) in paragraph (1)—
15. In regulation 14(1)— (a) in subparagraph (a) for “another” substitute...
16. In regulation 15— (a) for “the United Kingdom” substitute “Northern...
17. In regulation 16, in paragraphs (2) and (3)(b) for “the...

Status: This is the original version (as it was originally made).

18. In regulation 17, in paragraph (2)(b) for “the United Kingdom”...
19. In regulation 19— (a) in paragraph (2) after “tax warehouse”...
20. In regulation 21— (a) in paragraph (1)(a) for both occurrences...
21. In the heading “PART 3 UK Registered Consignees” for “UK”...
22. In regulation 22— (a) in paragraph (1)—
23. In regulation 23 for each occurrence of “UK” substitute “NI”...
24. In regulation 24 for each occurrence of “UK” substitute “NI”...
25. In regulations 25 and 26 for each occurrence of “UK”...
26. In regulation 27 for “UK” substitute “NI” and for “another”...
27. In regulation 28 for each occurrence of “UK” substitute “NI”...
28. Before regulation 30 in the heading “PART 4 UK Registered...”
29. In regulation 30— (a) in paragraph (1)—
30. In regulations 31, 32 and 33 for each occurrence of...
31. In regulation 34 insert “in Northern Ireland” before “only in...”
32. In regulation 35— (a) for each occurrence of “the United...”
33. In regulation 36— (a) for “UK” substitute “NI”;
34. In regulation 37— (a) for “the United Kingdom” substitute “Northern...”
35. In regulation 39(1)— (a) after “tax warehouses” insert “in Northern...”
36. In regulation 40— (a) in paragraph (1)—
37. In regulation 41— (a) in paragraphs (2), (4) and (5)...
38. In regulation 42— (a) in paragraphs (1) and (3) insert...
39. In regulation 43— (a) in paragraph (a) for “the United...”
40. In regulation 44— (a) in paragraph (1) after “applies to...”
41. In regulation 45— (a) omit paragraph (1);
42. Before regulation 46 in the heading “report of export from...”
43. In regulation 46— (a) in paragraph (1) for “the United...”
44. In regulation 47— (a) in paragraph (1)—
45. In regulation 48— (a) in the heading for “territory of...”
46. In regulation 49— (a) in paragraph (1)—
47. In regulation 50— (a) in the heading insert “EU” before...
48. Before regulation 51 in the heading insert “EU” before “computerised...”
49. In regulation 51 in paragraphs (2) and (4) insert “EU”...
50. In regulation 52— (a) in paragraph (1)—
51. In regulation 54— (a) in paragraphs (1), (4) and (5)...
52. In regulation 55 (report of receipt of excise goods imported...)...
53. After regulation 55 insert— PARTA8 For the avoidance of doubt Parts 8 and 9 of...
54. Omit Parts 8 (movements of excise goods wholly within the...)...
55. In regulation 64 (application of Part 10)—
56. In regulation 65(2) (accompanying document for exports of excise goods...)...
57. In regulation 66 (additional requirements), in paragraphs (a) and (b)...
58. In regulation 67(1) (application of Part 11)—
59. In regulation 68(1)(b)— (a) for “the UK” substitute “Northern Ireland”;...
60. Before regulation 70 in the heading insert “NI” before “Registered...”
61. In regulation 70 (registered commercial importers – approval and registration)...
62. In regulations 71, 72 and 73 insert “NI” before “registered...”
63. In regulation 72(c) for “the United Kingdom” substitute “Northern Ireland”....
64. In the heading for Part 12 for “ANOTHER” substitute “AN...”
65. Before regulation 76 in the heading “Tax representatives – approval...”
66. In regulation 76 in paragraphs (2), (3) and (4) insert...
67. Before regulation 77 in the heading insert “NI” before “Tax”...

68. In regulation 77— (a) in paragraph (1) for “the United...
69. In regulation 78 in paragraphs (1) and (2) insert “NI”...
70. Before regulation 80 in the heading for “the United Kingdom”...
71. In regulation 80— (a) in paragraph (1)—
72. In regulation 81— (a) in paragraph (1)—
73. In regulation 82— (a) in paragraph (1)—
74. In regulation 83(b) for “another” substitute “an EU”.
75. Before regulation 84 in the heading for “the United Kingdom”...
76. In regulation 84— (a) in paragraph (1)—
77. In regulation 85— (a) in paragraph (1)—
78. In regulation 86— (a) in paragraph (a) for “the United...
79. Omit Part 17.
80. In Schedule 1— (a) in the entries for regulations 50(2)...
81. Amendments to the Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019
82. Insert “UK” before “computerised system” in these places—
83. After regulation 4 insert— Insert “UK” before “computerised system” in these places—
84. In regulation 6 (insertion of regulation 2A), omit “.” at...
85. In regulation 7(2) (amendment of regulation 3)—
86. After regulation 8 and before the heading “Amendments to Part...
87. In regulation 9 (amendments to regulation 6)—
88. After regulation 10 (amendments to regulation 7) insert— After regulation 7 insert— (1) An excise duty point does not arise by virtue...
89. For regulation 19 (amendment to regulation 37) substitute— In regulation 37— (a) make the existing text paragraph (1);...
90. For regulation 22(3)(a) (amendments to regulation 56) substitute—
91. After regulation 22 insert— After regulation 56 insert— Northern Ireland – special provisions (1) Parts 8 and 9 do not apply to the...
92. In regulation 23 (amendment of regulation 57) insert—

PART 2

Miscellaneous Provisions and Amendments

93. Offset against excise duty resulting from movement of excise goods to Northern Ireland
94. Remittance of excise duty
95. Amendments to the Duty Stamps Regulations 2006
96. Amendment to the Excise Duties (Miscellaneous Amendments) (EU Exit) Regulations 2019

PART 3

Savings and Modifications

97. The Duty Stamps Regulations 2006
98. The Tobacco Products Regulations 2001
99. The Excise Goods (Drawback) Regulations 1995
100. Miscellaneous savings
Signature
Explanatory Note