
STATUTORY INSTRUMENTS

2020 No. 1559

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

PART 1

**PROVISIONS IMPLEMENTING ARTICLE 8
OF THE NORTHERN IRELAND PROTOCOL**

Savings and modifications to the Excise Goods (Holding, Movement and Duty Point) Regulations 2010

2. The Excise Goods (Holding, Movement and Duty Point) Regulations 2010⁽¹⁾ as they had effect immediately before IP completion day (“the Northern Ireland Regulations”) shall apply in respect of the holding, movement and taxation of excise goods in Northern Ireland subject to the savings and modifications in this Part.

3.—(1) Revenue traders in Northern Ireland who immediately before IP completion day were approved and registered as—

- (a) UK registered consignees pursuant to Part 3 of the Northern Ireland Regulations;
- (b) UK registered consignors pursuant to Part 4 of the Northern Ireland Regulations;
- (c) registered commercial importers pursuant to Part 11 of the Northern Ireland Regulations;
- (d) tax representatives pursuant to Part 12 of the Northern Ireland Regulations

shall respectively be treated as NI registered consignees, NI registered consignors, NI registered commercial importers and NI tax representatives for the purposes of regulation 2.

(2) “NI registered consignee”, “NI registered consignor”, “NI registered commercial importer” and “NI tax representative” have the meanings provided for in regulation 3(1) of the Northern Ireland Regulations as modified by these Regulations.

(3) “Revenue trader” has the meaning given in section 1 of the Customs and Excise Management Act 1979⁽²⁾.

4. The Northern Ireland Regulations are modified for the purposes of regulation 2 as follows.

5. In regulation 3(1) (interpretation)—

- (a) in the definition of “authorised warehousekeeper”, in sub-paragraph (b)—
 - (i) for “another Member State” substitute “an EU Member State”;
 - (ii) after “authorities of that” insert “EU”;

⁽¹⁾ [S.I. 2010/593](#) amended by [S.I. 2011/2225](#), [S.I. 2015/368](#) and [S.I. 2019/975](#).

⁽²⁾ [1979 c. 2](#). Section 1 was amended by paragraph 1 of Schedule 8 to the Finance Act [1981 \(c.35\)](#); section 11(2) of the Finance Act [1991 \(c. 31\)](#); section 30(3) and Part 1 of the Finance Act [1993 \(c. 34\)](#); paragraph 2 of Schedule 18 to the Finance Act [1997 \(c. 16\)](#); paragraph 41 of Schedule 24 to the Finance Act [2012 \(c. 14\)](#) and paragraph 11 of Schedule 28 to the Finance Act [2014 \(c. 26\)](#); there are other amendments but none are relevant.

- (b) in the definition of “computerised system” before “computerised”, insert “EU”;
- (c) for the definition of “customs office of exit” substitute—
 ““customs office of exit” has the meaning given by Article 41(16) of [Regulation \(EU\) 2015/2446\(3\)](#)”;
- (d) in the definition of “distance selling arrangement”, in subparagraph (a) for “another Member State” substitute “an EU Member State” and for the references to “the United Kingdom” in subparagraphs (a), (b) and (c) substitute “Northern Ireland”;
- (e) in the definition of “excise duty”—
 (i) in subparagraph (a) for “the United Kingdom” substitute “Northern Ireland” and after “excise goods” insert “which is applicable to excise goods in Northern Ireland”;
 (ii) in subparagraph (b) for “a Member state other than the United Kingdom” substitute “an EU Member State”;
- (f) for the definition of “excise goods” substitute—
 ““excise goods” means goods falling within Article 1(1) of the Directive, chewing tobacco or tobacco for heating—
 (a) which are chargeable with excise duty, or
 (b) which are treated as chargeable with excise duty under section 23C of the Hydrocarbon Oil Duties Act 1979(4)”;
- (g) in the definitions of “Member State” and “territory of a Member State”—
 (i) for ““Member State” and “territory of a Member State”” substitute ““EU Member State” and “territory of an EU Member state””;
 (ii) in subparagraph (a) omit “, the Channel Islands”;
 (iii) in subparagraph (b) omit “and the Isle of Man”;
 (iv) after subparagraph (b) omit “and “another Member State” means a Member State other than the United Kingdom and the Isle of Man”;
- (h) in the definition of “place of direct delivery”—
 (i) in subparagraphs (a) and (b) for “the United Kingdom” substitute “Northern Ireland” (in each place it occurs);
 (ii) in subparagraph (a) for “UK” substitute “NI”;
 (iii) in subparagraph (b) for “another” substitute “an EU”;
 (iv) in subparagraph (b) after “registered consignee in the” insert “EU”;
- (i) in the definition of “place of importation” for “Article 79 of [Regulation \(EEC\) 2913/92](#)” substitute “Article 201 of [Regulation \(EU\) 952/2013\(5\)](#)”;
- (j) in the definition of “registered commercial importer” insert “NI” before “registered commercial importer”;
- (k) in the definition of “registered consignee”—
 (i) in subparagraph (a) for “the United Kingdom” substitute “Northern Ireland”;
 (ii) in subparagraph (b) for “another” substitute “an EU”;
- (l) in the definition of “registered consignor”—
 (i) in subparagraph (a) for “the United Kingdom” substitute “Northern Ireland”;

(3) O.J. L 343 29.12.2015 p. 1.

(4) 1979 c. 5. Section 23C was inserted by section 13 of the Finance Act 2004 (c. 12).

(5) O.J. L 269 10.10.2013 p.1.

- (ii) in subparagraph (b) for “another” substitute “an EU”;
 - (m) in the definition of “report of export”—
 - (i) after “completed by” insert “the Commissioners or”;
 - (ii) for “another” substitute “an EU”;
 - (iii) insert “EU” before “computerised system”;
 - (iv) after “the territory of the EU” insert “or Northern Ireland”;
 - (n) in the definition of “report of receipt”—
 - (i) insert “EU” before “computerised system”;
 - (ii) insert “EU” before “Member State”;
 - (iii) after “destination” insert “or Northern Ireland”;
 - (o) in the definition of “tax representative” insert “NI” before “tax representative”;
 - (p) in the definition of “tax warehouse”—
 - (i) in subparagraph (a) for “the United Kingdom” substitute “Northern Ireland”;
 - (ii) in subparagraph (b) for “another” substitute “an EU”;
 - (iii) in subparagraph (b) after “warehousekeeper in that” insert “EU”;
 - (q) in the definition of “temporary registered consignee” for “UK” substitute “NI” and for “another” substitute “an EU”;
 - (r) after the definition of “transporter” insert—

““UK HMDP Regulations” means the Excise Goods (Holding, Movement and Duty Point) Regulations 2010 as they have effect in relation to excise goods other than excise goods in Northern Ireland;”;
 - (s) in the definition of “UK registered consignee” for “UK” substitute “NI”;
 - (t) in the definition of “UK registered consignor” for “UK” substitute “NI”.
- 6.** In regulation 3(3)—
- (a) in subparagraph (a)(ii) for “Article 79 of [Regulation \(EEC\) 2913/92](#)” substitute “Article 201 of [Regulation \(EU\) 952/2013](#)”;
 - (b) in subparagraph (b)(ii)—
 - (i) after “dispatched” insert “from an EU Member State or Northern Ireland”;
 - (ii) after “EU” insert “or Northern Ireland”.
- 7.** In regulation 5 in the heading and in the text of the regulation for “the United Kingdom” substitute “Northern Ireland”.
- 8.** In regulation 6—
- (a) for “the United Kingdom” (in each place it occurs) substitute “Northern Ireland”;
 - (b) insert “in Northern Ireland” in the following places—
 - (i) in paragraph (1)(a) after “duty suspension arrangement”;
 - (ii) in paragraph (1)(b) after “duty suspension arrangement”;
 - (iii) in paragraph (1)(c) after “are produced”;
 - (iv) in paragraph (1)(d) after “duty at importation”;
 - (c) in paragraph (3) for “another” substitute “an EU”.
- 9.** In regulation 7—

- (a) in paragraph (1)—
 - (i) for “the United Kingdom” (in each place it occurs) substitute “Northern Ireland”;
 - (ii) in subparagraph (c) for “UK” substitute “NI”;
 - (iii) in subparagraph (d) for “another” substitute “an EU”;
 - (b) in paragraph (2)(a)—
 - (i) after “export” for “,” substitute “or”;
 - (ii) omit “or removal to the Isle of Man”.
- 10.** Before regulation 8 in the heading for “the United Kingdom” substitute “Northern Ireland”.
- 11.** In regulation 8(1) for “UK” substitute “NI”.
- 12.** In regulation 9(1)—
- (a) for “the United Kingdom” (in each place it occurs) substitute “Northern Ireland”;
 - (b) in subparagraph (b)(ii)—
 - (i) for “UK” substitute “NI”;
 - (ii) in subparagraph (b)(ii) for “Article 79 of [Council Regulation 2913/92 EEC](#)” substitute “Article 201 of [Regulation \(EU\) 952/2013](#)”.
- 13.** Before regulation 13 in the heading for “another” substitute “an EU”.
- 14.** In regulation 13—
- (a) in paragraph (1)—
 - (i) for “another” substitute “an EU”;
 - (ii) for both occurrences of “the United Kingdom” substitute “Northern Ireland”;
 - (b) in paragraph (3)(b)—
 - (i) for “the United Kingdom” substitute “Northern Ireland”;
 - (ii) for “another” substitute “an EU”.
- 15.** In regulation 14(1)—
- (a) in subparagraph (a) for “another” substitute “an EU”;
 - (b) in subparagraph (b) for “the UK” substitute “Northern Ireland”.
- 16.** In regulation 15—
- (a) for “the United Kingdom” substitute “Northern Ireland”;
 - (b) for “another” substitute “an EU”.
- 17.** In regulation 16, in paragraphs (2) and (3)(b) for “the United Kingdom” substitute “Northern Ireland”.
- 18.** In regulation 17, in paragraph (2)(b) for “the United Kingdom” substitute “Northern Ireland”.
- 19.** In regulation 19—
- (a) in paragraph (2) after “tax warehouse” (in each place it occurs) insert “in Northern Ireland”;
 - (b) omit paragraphs (3) and (4);
 - (c) in paragraph (5) for “another” substitute “an EU”;
 - (d) in paragraph (6)—
 - (i) in subparagraph (a) after “tax warehouse” insert “in Northern Ireland”;

- (ii) omit subparagraph (b);
 - (iii) in subparagraph (c) for “the United Kingdom” substitute “Northern Ireland”;
 - (e) omit paragraph (7)(b).
- 20.** In regulation 21—
- (a) in paragraph (1)(a) for both occurrences of “the United Kingdom” substitute “Northern Ireland”;
 - (b) in paragraph (2)(d) for “a Member State” substitute “an EU Member State or the Commissioners”;
 - (c) in paragraph (3)(b) for “another” substitute “an EU”.
- 21.** In the heading “PART 3 UK Registered Consignees” for “UK” substitute “NI”.
- 22.** In regulation 22—
- (a) in paragraph (1)—
 - (i) for “another” substitute “an EU”;
 - (ii) after “Member State” insert “into Northern Ireland”;
 - (b) in paragraph (2) for “UK” substitute “NI”.
- 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” substitute “NI”.
- 26.** In regulation 27 for “UK” substitute “NI” and for “another” substitute “an EU”.
- 27.** In regulation 28 for each occurrence of “UK” substitute “NI”.
- 28.** Before regulation 30 in the heading “PART 4 UK Registered consignors” for “UK” substitute “NI”.
- 29.** In regulation 30—
- (a) in paragraph (1)—
 - (i) after “dispatch excise goods” insert “within Northern Ireland or to an EU Member State”;
 - (ii) after “free circulation” insert “in Northern Ireland”;
 - (iii) in paragraph (1) for “Article 79 of [Council Regulation 2913/92 EEC](#)” substitute “Article 201 of [Regulation 952/2013 \(EU\)](#)”;
 - (b) in paragraph (2) for “UK” substitute “NI”.
- 30.** In regulations 31, 32 and 33 for each occurrence of “UK” substitute “NI”.
- 31.** In regulation 34 insert “in Northern Ireland” before “only in a tax warehouse”.
- 32.** In regulation 35—
- (a) for each occurrence of “the United Kingdom” substitute “Northern Ireland”;
 - (b) in paragraph (a)(iii) insert “Northern Ireland or” before “the EU”;
 - (c) in paragraph (a)(iv)—
 - (i) for “from the United Kingdom to another” substitute “from Northern Ireland to an EU”;
 - (ii) for “from another” substitute “from an EU”;

- (iii) for “to the United Kingdom” substitute “Northern Ireland”;
 - (d) in paragraph (b) for “another” substitute “an EU”;
 - (e) in paragraph (c) for both occurrences of “UK” substitute “Northern Ireland”.
- 33.** In regulation 36—
- (a) for “UK” substitute “NI”;
 - (b) for “the United Kingdom” substitute “Northern Ireland”.
- 34.** In regulation 37—
- (a) for “the United Kingdom” substitute “Northern Ireland”;
 - (b) in paragraph (a)(ii) insert “Northern Ireland or” before “the territory of the EU”;
 - (c) in paragraph (b) for “UK” substitute “NI”.
- 35.** In regulation 39(1)—
- (a) after “tax warehouses” insert “in Northern Ireland”;
 - (b) in subparagraph (a) insert “NI” before “registered consignor”;
 - (c) for subparagraph (b) substitute—
 - “(b) the applicable procedures in Part 6 or 7 of these Regulations or Part 8 or 9 of the UK HMDP Regulations are complied with”.
- 36.** In regulation 40—
- (a) in paragraph (1)—
 - (i) for “another” substitute “an EU”;
 - (ii) in subparagraph (a) for “the United Kingdom” substitute “Northern Ireland”;
 - (iii) in subparagraph (b) for “UK” substitute “NI”;
 - (b) omit paragraph (2).
- 37.** In regulation 41—
- (a) in paragraphs (2), (4) and (5) before “computerised system” in each place it occurs insert “EU”;
 - (b) in paragraphs (6) and (7) for “another” substitute “an EU”.
- 38.** In regulation 42—
- (a) in paragraphs (1) and (3) insert “EU” before “computerised system”;
 - (b) in paragraph (4)—
 - (i) in subparagraph (b) for “another” substitute “an EU”;
 - (ii) in subparagraph (c) after “the EU” insert “or Northern Ireland”;
 - (iii) in subparagraph (d) for “another” substitute “an EU”.
- 39.** In regulation 43—
- (a) in paragraph (a) for “the United Kingdom” substitute “Northern Ireland”;
 - (b) in paragraph (b) for “UK” substitute “NI”;
 - (c) in the words following paragraph (b) for “another” substitute “an EU”.
- 40.** In regulation 44—
- (a) in paragraph (1) after “applies to the export” insert “from Northern Ireland”;
 - (b) in paragraph (3)—

- (i) after “the territory of the EU” insert “or Northern Ireland”;
 - (ii) before “computerised system” insert “EU”.
- 41.** In regulation 45—
 - (a) omit paragraph (1);
 - (b) in paragraph (2) for “another” substitute “an EU”;
 - (c) in paragraph (3)—
 - (i) in subparagraph (b) for “another” substitute “an EU”;
 - (ii) in subparagraph (c) insert “EU” before “computerised system”.
- 42.** Before regulation 46 in the heading “report of export from territory of the EU” insert “or Northern Ireland” at the end.
- 43.** In regulation 46—
 - (a) in paragraph (1) for “the United Kingdom” substitute “Northern Ireland”;
 - (b) in paragraph (2) for “another” substitute “an EU”;
 - (c) in paragraphs (3) and (4) insert “EU” before “computerised system”;
 - (d) in paragraph (4) for “another” substitute “an EU”;
 - (e) omit paragraph (5);
 - (f) in paragraph (7) insert “EU” before “Member State”.
- 44.** In regulation 47—
 - (a) in paragraph (1)—
 - (i) for “another” substitute “an EU”;
 - (ii) for “the United Kingdom” substitute “Northern Ireland”;
 - (iii) for “the territory of the EU” substitute “Northern Ireland for a non-EU destination”;
 - (b) in paragraph (2)—
 - (i) for “the territory of the EU” substitute “Northern Ireland”;
 - (ii) insert “EU” before computerised system.
- 45.** In regulation 48—
 - (a) in the heading for “territory of the EU” substitute “Northern Ireland” and insert “EU” before “computerised system”;
 - (b) in paragraphs (1) and (2)—
 - (i) insert “EU” before “computerised system”;
 - (ii) insert “EU” before “Member State”.
- 46.** In regulation 49—
 - (a) in paragraph (1)—
 - (i) after “dispatched” insert “from Northern Ireland”;
 - (ii) for “another” substitute “an EU”;
 - (b) in paragraph (2) insert “EU” before “computerised system”;
 - (c) in paragraph (4) insert “EU” before “Member State”.
- 47.** In regulation 50—
 - (a) in the heading insert “EU” before “computerised system”;

- (b) in paragraph (1) insert “EU” before “computerised system”;
 - (c) in paragraph (2)—
 - (i) for “the United Kingdom” substitute “Northern Ireland”;
 - (ii) for “another” substitute “an EU”;
 - (d) in paragraph (4) insert “EU” before “computerised system”.
- 48.** Before regulation 51 in the heading insert “EU” before “computerised system”
- 49.** In regulation 51 in paragraphs (2) and (4) insert “EU” before “computerised system” in each place it occurs.
- 50.** In regulation 52—
- (a) in paragraph (1)—
 - (i) for “another” substitute “an EU”;
 - (ii) for “the United Kingdom” substitute “Northern Ireland”;
 - (b) omit paragraph (2).
- 51.** In regulation 54—
- (a) in paragraphs (1), (4) and (5) insert “EU” before “computerised system”;
 - (b) in paragraph (5)(c) insert “EU” before “Member State”.
- 52.** In regulation 55 (report of receipt of excise goods imported under duty suspension arrangements when computerised system unavailable)—
- (a) in the heading and in paragraphs (1) and (3) insert “EU” before “computerised system”;
 - (b) in paragraph (2) insert “EU” before “Member State”.
- 53.** After regulation 55 insert—

“PART A8

- 55A.** For the avoidance of doubt Parts 8 and 9 of the UK HMDP Regulations apply in Northern Ireland in the same manner as those Regulations apply in the rest of the United Kingdom.”.
- 54.** Omit Parts 8 (movements of excise goods wholly within the United Kingdom under duty suspension arrangements) and 9 (simplified procedures for movements of excise goods wholly within the United Kingdom under duty suspension arrangements).
- 55.** In regulation 64 (application of Part 10)—
- (a) in paragraph (1)—
 - (i) for “the United Kingdom” substitute “Northern Ireland”;
 - (ii) for “another” substitute “an EU”;
 - (b) in paragraph (2) for “UK” substitute “NI”;
 - (c) in paragraph (3)—
 - (i) for “UK” substitute “NI”;
 - (ii) for subparagraph (a) substitute—
 - “(a) a person (“the NI vendor”) in Northern Ireland sells or agrees to sell excise goods that have been released for consumption in Northern Ireland to a person (“the purchaser”) in an EU Member State;”;

- (iii) in subparagraph (b) for “UK” substitute “NI” and for “another” substitute “an EU”;
- (iv) in subparagraph (c) for “another” substitute “an EU”.

56. In regulation 65(2) (accompanying document for exports of excise goods after release for consumption)—

- (a) for “another” substitute “an EU”;
- (b) for “the United Kingdom” substitute “Northern Ireland”.

57. In regulation 66 (additional requirements), in paragraphs (a) and (b) insert “EU” before “Member State”.

58. In regulation 67(1) (application of Part 11)—

- (a) for both occurrences of “another” substitute “an EU”;
- (b) insert “into Northern Ireland” before “which have been released”.

59. In regulation 68(1)(b)—

- (a) for “the UK” substitute “Northern Ireland”;
- (b) for “the United Kingdom” substitute “Northern Ireland”.

60. Before regulation 70 in the heading insert “NI” before “Registered commercial” and substitute “registered” for “Registered”.

61. In regulation 70 (registered commercial importers – approval and registration) in paragraphs (2) and (3) insert “NI” before “registered commercial”.

62. In regulations 71, 72 and 73 insert “NI” before “registered commercial” (in each place it occurs).

63. In regulation 72(c) for “the United Kingdom” substitute “Northern Ireland”.

64. In the heading for Part 12 for “ANOTHER” substitute “AN EU”.

65. Before regulation 76 in the heading “Tax representatives – approval and registration” insert “NI” before “Tax representatives” and for “Tax” substitute “tax”.

66. In regulation 76 in paragraphs (2), (3) and (4) insert “NI” before “tax”.

67. Before regulation 77 in the heading insert “NI” before “Tax” and for “Tax” substitute “tax”;

68. In regulation 77—

- (a) in paragraph (1) for “the United Kingdom” substitute “Northern Ireland”;
- (b) in paragraphs (1) and (2) insert “NI” before tax”.

69. In regulation 78 in paragraphs (1) and (2) insert “NI” before “tax”.

70. Before regulation 80 in the heading for “the United Kingdom” substitute “Northern Ireland”.

71. In regulation 80—

- (a) in paragraph (1)—
 - (i) in subparagraph (a) after “duty suspension arrangement” insert “between an EU Member State and Northern Ireland or vice versa”;
 - (ii) in subparagraph (b) for “the United Kingdom” substitute “Northern Ireland”;
- (b) in paragraph (2) for both occurrences of “the United Kingdom” substitute “Northern Ireland”;
- (c) in paragraph (3)—

- (i) for both occurrences of “the United Kingdom” substitute “Northern Ireland”;
 - (ii) for “in which Member State” substitute “whether”;
 - (iii) after “the irregularity occurred” insert “in Northern Ireland or an EU Member State”;
 - (d) in paragraph (4) for “another” substitute “an EU”.
- 72.** In regulation 81—
- (a) in paragraph (1)—
 - (i) in subparagraph (a) after “duty suspension arrangement” insert “between Northern Ireland and an EU Member State”;
 - (ii) in subparagraph (b) for “the United Kingdom” substitute “Northern Ireland”;
 - (b) in paragraph (2) for “the United Kingdom” substitute “Northern Ireland”;
 - (c) in paragraphs (3)(b) and (4)(b) for “another” substitute “an EU”;
 - (d) omit paragraph (7)(i).
- 73.** In regulation 82—
- (a) in paragraph (1)—
 - (i) in subparagraph (a) for “the United Kingdom” substitute “Northern Ireland”;
 - (ii) in subparagraph (b) for “another” substitute “an EU”;
 - (b) in paragraph (3) insert “EU” before both occurrences of “Member State”.
- 74.** In regulation 83(b) for “another” substitute “an EU”.
- 75.** Before regulation 84 in the heading for “the United Kingdom” substitute “Northern Ireland”.
- 76.** In regulation 84—
- (a) in paragraph (1)—
 - (i) in subparagraph (a) for “another” substitute “an EU”;
 - (ii) in subparagraph (b) for “the United Kingdom” substitute “Northern Ireland”;
 - (b) in paragraph (2) for “the United Kingdom” substitute “Northern Ireland”;
 - (c) in paragraph (3)—
 - (i) for both occurrences of “the United Kingdom” substitute “Northern Ireland”;
 - (ii) for “in which Member State” substitute “whether”;
 - (iii) after “the irregularity occurred” insert “in Northern Ireland or in an EU Member State”.
- 77.** In regulation 85—
- (a) in paragraph (1)—
 - (i) in subparagraph (b) omit “the Member State in which” and for “is another” substitute “in an EU”;
 - (ii) in subparagraph (c) insert “EU” before both occurrences of “Member State”;
 - (b) in paragraph (3) insert “EU” before both occurrences of “Member State”.
- 78.** In regulation 86—
- (a) in paragraph (a) for “the United Kingdom” substitute “Northern Ireland” and after “excise warehouses” insert “in Northern Ireland”;
 - (b) in paragraphs (b) and (c) for “UK” substitute “NI”.

79. Omit Part 17.

80. In Schedule 1—

- (a) in the entries for regulations 50(2) and (4), 51 and 55(1) and (3) insert “EU” before “computerised system”;
- (b) omit the entries for 57(2), 58(2) and (5), 59(1), 60(2) and (4), 60A, 61, 62(3), 63(3) and 63A(2).

Amendments to the Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019

81. The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019(6) are amended as follows.

82. Insert “UK” before “computerised system” in these places—

- (a) regulation 7(2)(c) (insertion of definition of “change of destination message”);
- (b) regulation 7(2)(f) (substitution of definition of “electronic administrative document”);
- (c) regulation 22(4)(7) (insertion of regulation 56(1A) and (2)) in the inserted paragraph (2);
- (d) regulation 24(2), (3) in the inserted paragraph (2C), (5) and (7) in the inserted paragraph (8) (amendments of regulation 58);
- (e) regulation 26 (insertion of regulation 59A).

83. After regulation 4 insert—

“**4A.** Insert “UK” before “computerised system” in these places—

- (a) regulation 3, in the definitions “report of export” and “report of receipt”;
- (b) regulation 19(3)(b);
- (c) regulation 56(2)(a);
- (d) regulation 57(4), (5) and (6);
- (e) regulation 58(1) and (3);
- (f) regulation 59(1), (3) and (4);
- (g) in the heading to regulation 60;
- (h) regulation 60(1), (3)(c) and (4);
- (i) in the heading to regulation 60A;
- (j) regulation 60A(2);
- (k) in the heading to regulation 61;
- (l) regulation 61(1);
- (m) in Schedule 1 (civil penalties – relevant regulations) in the descriptions of regulations 60(2) and (4), 60A and 61.”.

84. In regulation 6 (insertion of regulation 2A), omit “.” at the end of inserted regulation 2A and insert—

“**2B.** These Regulations have effect subject to the Northern Ireland Regulations 2020 which apply to excise goods in Northern Ireland where specified in those Regulations.”.

(6) S.I. 2019/13 prospectively amended by S.I. 2019/474 and S.I. 2019/1216. To be brought into force by way of commencement regulations to be made by HM Treasury.

(7) Regulation 22(4) of S.I. 2019/13 was substituted by S.I. 2019/1216.

- 85.** In regulation 7(2) (amendment of regulation 3)—
- (a) in subparagraph (a), after paragraph (i) insert—
 - “(ia) “computerised system”;
 - (b) omit subparagraph (d);
 - (c) after subparagraph (m) insert—
 - “(ma) after the definition of “irregularity” insert—
 - ““Northern Ireland Regulations 2020” mean the Excise Goods (Holding, Movement and Duty Point) Regulations 2010 as modified and applied in relation to excise goods in Northern Ireland by the Excise Duties (Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2020(8);”
 - (d) after subparagraph (s) insert—
 - “(t) after the definition of “transporter” insert—
 - “UK computerised system” means the computerised system for monitoring the movement of excisable products in the UK;”.
- 86.** After regulation 8 and before the heading “Amendments to Part 2” insert—
- “**8A.** In regulation 5 (goods released for consumption in the United Kingdom – excise duty point) for “regulation 7(2)” substitute “regulations 7(2) and 7A”.”.
- 87.** In regulation 9(9) (amendments to regulation 6)—
- (a) after paragraph (3) insert—
 - “(3A) At end of paragraph (2)(a) omit “or”.”;
 - (3B) After paragraph 2(a) insert—
 - “(ab) the entry into Great Britain of excise goods from Northern Ireland where those goods have been exported from an EU Member State to Great Britain and began their journey in an EU Member State;”.
- 88.** After regulation 10 (amendments to regulation 7) insert—
- “**10A.** After regulation 7 insert—
- “**7A.—**(1) An excise duty point does not arise by virtue of regulation 6(1)(d) where excise goods enter Great Britain from the Republic of Ireland having merely passed through the Republic of Ireland and it is shown to the satisfaction of the Commissioners that UK excise duty has been paid on those goods in Northern Ireland.
 - (2) The Commissioners may in a notice published by them(10) specify details of the evidence that will be accepted as demonstrating that the conditions in paragraph (1) have been complied with.”.
- 89.** For regulation 19 (amendment to regulation 37) substitute—
- “**19.** In regulation 37—
- (a) make the existing text paragraph (1);

(8) [S.I. 2020/1559](#).

(9) As amended by regulation 5(2) of [S.I. 2019/1216](#).

(10) Any notices mentioned in this instrument will be published at: <https://www.gov.uk/government/collections/customs-vat-and-excise-uk-transition-legislation-from-1-january-2021>. A hard copy may be obtained free of charge by arrangement with HM Revenue and Customs, 100 Parliament Street, London SW1A 2BQ.

- (b) in paragraph (1)(a)(ii) for “EU” substitute “United Kingdom”;
- (c) after the paragraph (1) insert—

“(2) The modifications in paragraphs (3) and (4) apply in cases where excise goods are being transported between Great Britain and Northern Ireland in either direction (and accordingly regulation 37 of the Northern Ireland Regulations 2020 applies in respect of the part of the journey in Northern Ireland).

(3) Where excise goods are sent from a place in Great Britain to a place in Northern Ireland—

- (a) the references in paragraph (1)(a)(ii) and Part 8 to a place from where the goods will leave the United Kingdom include references to a place from where the goods will leave Great Britain for Northern Ireland; but
- (b) regulation 59A does not apply to the movement.

(4) Where excise goods are sent from a place in Northern Ireland to a place in Great Britain, the references in paragraph (1)(b) and Part 8 to the place of importation include references to the place where the goods arrive in Great Britain from Northern Ireland.”.

- 90.** For regulation 22(3)(a) (amendments to regulation 56) substitute—

“(a) for “regulation 58(3)” substitute “regulation 56A(1);”.

- 91.** After regulation 22 insert—

“**22A.** After regulation 56 insert—

“Northern Ireland – special provisions

56A.—(1) Parts 8 and 9 do not apply to the movement of excise goods under duty suspension where—

- (a) the goods have been dispatched from an EU Member State in duty suspension to a tax warehouse in Northern Ireland travelling via Great Britain;
- (b) the movement ends in a tax warehouse in Northern Ireland.

(2) In the case of a movement of goods from Great Britain to Northern Ireland to which Part 8 or 9 applies the consignor must be a NI registered consignor under the Northern Ireland Regulations 2020.”.

- 92.** In regulation 23 (amendment of regulation 57) insert—

“(1A) After paragraph (1) insert—

“(1A) Where the excise goods are dispatched from Great Britain to Northern Ireland (or vice versa) in duty suspension and the goods are placed under a further duty suspension arrangement immediately upon importation into Northern Ireland or Great Britain (as the case may be) only one electronic administrative document needs to be used.”.