
STATUTORY INSTRUMENTS

2020 No. 1559

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

PART 3

Savings and Modifications

The Duty Stamps Regulations 2006

97.—(1) The Duty Stamps Regulations 2006 (“the Duty Stamps Regulations”) as they had effect immediately before IP completion day shall apply in Northern Ireland with respect to excise goods as modified by paragraph (2).

- (2) The Duty Stamps Regulations are modified for the purposes of paragraph (1) as follows—
- (a) in regulation 3 (when a retail container must be stamped or must not be stamped) after paragraph (2) insert—
 - “(2A) A retail container of alcoholic liquor that is to be transported from Great Britain to Northern Ireland or vice versa via the Republic of Ireland shall not be treated as being exported for the purposes of paragraph (2).”;
 - (b) in regulation 10(4) for “the Communities” substitute “the United Kingdom or the EU”;
 - (c) in regulation 32(1) and (3) for “the United Kingdom” substitute “Northern Ireland”;
 - (d) in regulation 34 (drawback of excise duty) for “unless the eligible claimant is a registered mobile operator” substitute—
 - “unless—
 - (a) the eligible claimant is a registered mobile operator; or
 - (b) the retail container of alcoholic liquor has been transported from Great Britain to Northern Ireland via the Republic of Ireland and has not been placed in a duty suspension arrangement.”;
 - (e) in regulation 35(2)(c) and (e) for “the United Kingdom” substitute “Northern Ireland”.

The Tobacco Products Regulations 2001

98.—(1) The Tobacco Products Regulations 2001(1) (“the Tobacco Regulations”) as they had effect immediately before IP completion day shall apply in Northern Ireland with respect to excise goods as modified by paragraph (2).

- (2) The Tobacco Regulations are modified for the purposes of paragraph (1) as follows—
- (a) in regulation 23(1)(aa)—
 - (i) for “another” substitute “an EU”;

(1) *S.I. 2001/1712*; as amended by *S.I. 2002/2692*, *S.I. 2006/1787* and *S.I. 2010/593*; there are other amendments but none are relevant.

- (ii) for “the United Kingdom” substitute “Northern Ireland”;
- (b) in regulation 23(1A) for “the United Kingdom” substitute “Northern Ireland”.

The Excise Goods (Drawback) Regulations 1995

99.—(1) The Excise Goods (Drawback) Regulations 1995 (“the Drawback Regulations”) as they had effect immediately before IP completion day shall apply in Northern Ireland with respect to excise goods as modified by paragraph (2).

(2) The Drawback Regulations are modified as follows—

- (a) after regulation 3 (application) 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.”;

- (b) in regulation 8(2) (conditions to be complied with before export)—
 - (i) in subparagraph (b) after “an accompanying document” insert “or any other document specified by the Commissioners in a notice published by them (and not withdrawn)”;
 - (ii) in subparagraph (c) after “a single administrative document” insert “or any other document specified by the Commissioners in a notice published by them (and not withdrawn)”;
 - (iii) in subparagraph (d) after “single administrative document” insert “or other specified document”;
- (c) in regulation 10 (conditions to be complied with after export)—
 - (i) in subparagraph (a)(ii) after “certificate of receipt” insert “or any other document specified by the Commissioners in a notice published by them (and not withdrawn)”;
 - (ii) in paragraph (b) after “Commission Regulation (EEC) No 2454/93” insert “or any other document specified by the Commissioners in a notice published by them (and not withdrawn)”;
 - (iii) after paragraph (b) insert—
 - “(c) if the claim is being made in respect of excise goods that have been transported from Great Britain to Northern Ireland via the EU he shall include with his claim such documentary evidence of payment of excise duty as the Commissioners may specify in a public notice published by them (and not withdrawn).”.

Miscellaneous savings

100.—(1) The Regulations in paragraph (2) as they had effect immediately before IP completion day shall apply in Northern Ireland with respect to excise goods.

- (a) (2) (a) The Denatured Alcohol Regulations 2005(2);
- (b) The Excise Warehousing (Etc.) Regulations 1988(3);

(2) S.I. 2005/1524; as amended by S.I. 2010/593 and S.I. 2011/1043. There are other amendments but none are relevant.

(3) S.I. 1988/809; as amended by S.I. 2002/501 and S.I. 2010/593. There are other amendments but none are relevant.

- (c) The Warehousekeepers and Owners of Warehoused Goods Regulations 1999**(4)**;
- (d) The Excise Duty Point (External and Internal Community Transit Procedure) Regulations 1998**(5)**
- (e) The Excise Warehousing (Energy Products) Regulations 2004**(6)**.

(4) [S.I. 1999/1278](#); as amended by [S.I. 2002/501](#) and [S.I. 2004/2064](#). There are other amendments but none are relevant.

(5) [S.I. 1998/202](#); as amended by [S.I. 1998/3110](#) and [S.I. 2010/593](#).

(6) [S.I. 2004/2064](#); as amended by [S.I. 2010/593](#). There are other amendments but none are relevant.