

2020 No. 1559

EXITING THE EUROPEAN UNION

EXCISE

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

Made - - - - 22nd December 2020

Laid before the House of Commons 23rd December 2020

Coming into force in accordance with regulation 1

The Commissioners for Her Majesty's Revenue and Customs, in exercise of the powers conferred by sections 45(1) and (2) and 48(10) and (11)(b) and (d) of the Taxation (Cross-border Trade) Act 2018(a), make the following Regulations.

Citation and commencement

1.—(1) These Regulations may be cited as the Excise Duties (Northern Ireland Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2020 and come into force on IP completion day subject to paragraph (2).

(2) Regulations 81 to 92 (amendments to the Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019(b) and regulation 96 (amendments to the Excise Goods (Miscellaneous Amendments) (EU Exit) Regulations 2019(c)) come into force immediately before IP completion day.

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(d) as they had effect immediately before IP completion day (“the Northern Ireland Regulations”) shall apply in

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- (a) 2018 c.22. Section 49 of that Act defines “HMRC Commissioners” as meaning the Commissioners for Her Majesty's Revenue and Customs.
- (b) S.I. 2019/13; prospectively amended by S.I. 2019/474 and S.I. 2019/1216; to come into force by way of commencement regulations to be made by HM Treasury.
- (c) S.I. 2019/14; to come into force by way of commencement regulations to be made by HM Treasury.
- (d) S.I. 2010/593 amended by S.I. 2011/2225, S.I. 2015/368 and S.I. 2019/975.

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(a).

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”;
- (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(b);”;
- (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(c);”;
 - (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””;

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

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

- (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(a)”;
- (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”;
 - (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”.

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

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(a) 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)(b) (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.”.

85. In regulation 7(2) (amendment of regulation 3)—

- (a) in subparagraph (a), after paragraph (i) insert—

(a) 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.

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

- “(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(a);”;
- (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(b) (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(c) 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);
- (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).

(a) S.I. 2020/1559.

(b) As amended by regulation 5(2) of S.I. 2019/1216.

(c) 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.

(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.”.”.

PART 2

Miscellaneous Provisions and Amendments

Offset against excise duty resulting from movement of excise goods to Northern Ireland

93.—(1) This Regulation applies where an excise duty point occurs in Northern Ireland as a result of the removal of excise goods (“the goods”) to Northern Ireland from Great Britain.

(2) Where the Commissioners are satisfied that UK excise duty has previously been paid in respect of the goods prior to their removal into Northern Ireland they may offset the amount of such payment against any excise duty that has become payable by reason of the occurrence of the excise duty point in paragraph (1).

(3) No repayment of excise duty in relation to the goods may be made under this regulation.

(4) For the purposes of paragraph (2) the Commissioners may require a person to comply with such conditions and provide such evidence of previous payment of UK excise duty in respect of the goods as the Commissioners may specify in a public notice.

Remittance of excise duty

94.—(1) This Regulation applies where excise goods have been transported from Great Britain to Northern Ireland for non-commercial purposes—

- (a) by a person (P) in P’s personal luggage; or
- (b) in any other such circumstances as may be specified by the Commissioners in a public notice.

(2) Where the Commissioners have offset the excise duty due against excise duty previously paid under regulation 93 they may remit any additional excise duty that remains payable upon application by a person who is liable to pay that duty.

(3) For the purposes of paragraph (2) the Commissioners may require a person applying for remittance of excise duty to comply with such conditions and provide such evidence as the Commissioners may specify in a public notice.

Amendments to the Duty Stamps Regulations 2006

95.—(1) The Duty Stamps Regulations 2006(a) are amended as follows.

(2) 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).”.

(3) 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.”.

Amendment to the Excise Duties (Miscellaneous Amendments) (EU Exit) Regulations 2019

96.—(1) Regulation 3 (amendments to the Excise Goods (Drawback) Regulations 1995(b)) of the Excise Duties (Miscellaneous Amendments) (EU Exit) Regulations 2019(c) is amended as follows.

(2) After paragraph (1) insert—

“(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.”.

(3) In paragraph (5) (substitution of regulation 10) in the inserted regulation 10, after “documentary evidence of export” insert “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”.

(a) S.I. 2006/202; there are amendments but none are relevant.
(b) S.I. 1995/1046; as amended by S.I. 2010/593.
(c) S.I. 2019/14.

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(a) (“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”;

(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—

(a) 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.

“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.

- (2) (a) The Denatured Alcohol Regulations 2005(a);
- (b) The Excise Warehousing (Etc.) Regulations 1988(b);
- (c) The Warehousekeepers and Owners of Warehoused Goods Regulations 1999(c);
- (d) The Excise Duty Point (External and Internal Community Transit Procedure) Regulations 1998(d)
- (e) The Excise Warehousing (Energy Products) Regulations 2004(e).

Justin Holliday

Jim Harra

22nd December 2020

Two of the Commissioners for Her Majesty’s Revenue and Customs

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make various provisions in relation to excise duty for excise goods in Northern Ireland following the UK’s exit from the EU and the end of the transitional arrangements provided for in the Withdrawal Agreement.

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- (a) S.I. 2005/1524; as amended by S.I. 2010/593 and S.I. 2011/1043. There are other amendments but none are relevant.
 - (b) 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) S.I. 1999/1278; as amended by S.I. 2002/501 and S.I. 2004/2064. There are other amendments but none are relevant.
 - (d) S.I. 1998/202; as amended by S.I. 1998/3110 and S.I. 2010/593.
 - (e) S.I. 2004/2064; as amended by S.I. 2010/593. There are other amendments but none are relevant.

Part 1 contains provisions implementing Article 8 of the Northern Ireland Protocol.

Regulation 2 preserves the Excise Duties (Holding, Movement and Duty Point) Regulations 2010 (S.I. 2010/593) (“the HMDP Regulations”) as they were before any Brexit related amendments take effect (“the Northern Ireland Regulations”). The Northern Ireland Regulations will apply in relation to the holding, movement and taxation of excise goods in Northern Ireland subject to the modifications provided for in these Regulations.

Regulation 3 grandfathers the positions of revenue traders (as defined in section 1 of the Customs and Excise Management Act 1979) who were registered as “UK registered consignees”, “UK consignors”, “registered commercial importers” and “tax representatives” under the Northern Ireland Regulations. These traders will automatically become NI registered consignees, NI registered consignors, NI registered commercial importers and NI tax representatives respectively on IP completion day under the modified Northern Ireland Regulations.

Regulations 4 to 80 modify the Northern Ireland Regulations so that they continue to work in respect of Northern Ireland once the remainder of the United Kingdom is subject to the amended version of the HMDP Regulations upon IP completion day. References to “the United Kingdom” are replaced with references to “Northern Ireland” and regulation 6(1)(d) of the Northern Ireland Regulations is modified so that there will be an excise duty point when excise goods enter Northern Ireland from Great Britain.

Regulations 81 to 92 make amendments to HMDP Regulations by way of amendments to the Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/13) (“the Amendment Regulations”). The Amendment Regulations will be brought into force by way of Treasury commencement Regulations. The further amendments reflect that the excise duty regime for Northern Ireland will differ in some aspects to that in Great Britain.

Regulations 82 and 83 change the reference to “computerised system” to “UK computerised system” to distinguish it from the “EU computerised system” which will be used in Northern Ireland to record movements of excise goods between Northern Ireland and the EU.

Regulation 84 provides that the modified Northern Ireland Regulations shall take precedence over the amended HMDP Regulations in respect of goods in Northern Ireland.

Regulations 85 makes some consequential amendments to definitions in the HMDP Regulations.

Regulation 86 makes a consequential amendment to regulation 5 of the HMDP Regulations.

Regulation 87 inserts a new definition of “importation” into regulation 6(2) of the HMDP Regulations so that an excise duty point will arise when goods enter Great Britain from Northern Ireland which have been exported from an EU Member State.

Regulation 88 insert references to a new regulation 7A which prevents an excise duty point arising on importation where excise goods enter Great Britain from the Republic of Ireland and it is shown to the satisfaction of the Commissioners that excise duty has already been paid in Northern Ireland. Regulation 7A(2) enables the Commissioners to set out evidential requirements in a public notice.

Regulation 89 amends regulation 37 of the HMDP Regulations so it works as intended alongside the modifications made to that regulation in regulation 37 which will apply in Northern Ireland.

Regulations 90 and 91 insert new regulation 56A into the HMDP Regulations. New regulation 56A stops Parts 8 and 9 of the HMDP Regulations applying when excise goods in duty suspension have been dispatched from an EU Member State to a tax warehouse in Northern Ireland travelling via Great Britain. New Regulation 56A also provides that there must be a NI registered consignor (under the modified Northern Ireland Regulations) in respect of movements of goods between Great Britain and Northern Ireland which are subject to the procedures in Part 8 and 9.

Regulation 92 provides for an amendment to regulation 57 of the HMDP Regulations. New paragraph (1A) provides that only one electronic administrative document needs be used to record

the movement of goods in duty suspension between Great Britain and Northern Ireland even though there are two movements under the HMDP Regulations (as provided for in the amendments to regulation 37 of the HMDP Regulations made by regulation 87 of these Regulations).

Part 2 contains other provisions and amendments in relation to excise duty in Northern Ireland.

Regulation 93 provides that the Commissioners may offset UK excise duty that becomes due as a result of the removal of goods from Great Britain to Northern Ireland against any other UK excise duty that has already been paid in respect of the same goods. Paragraph (3) contains a power for the Commissioners to set out conditions and evidence they may require in a public notice.

Regulation 94 contains a power for the Commissioners to remit any excise duty on application that remains payable after the offset provided for in regulation 91 has been given in respect of excise goods transported from Great Britain to Northern Ireland for non-commercial purposes which are (a) carried in a person's luggage or (b) in any other circumstances provided for in a public notice.

Regulation 95 makes amendments to the Duty Stamps Regulations 2006 (S.I. 2006/202) ("the Duty Stamps Regulations"). The amendments provide that retail containers of alcoholic liquor that are going to be transported from Great Britain or vice versa via the Republic of Ireland can remain stamped. An amendment is also made to regulation 33 of the Duty Stamps Regulations which will allow claims to drawback under the Excise Goods (Drawback) Regulations 1995 (S.I. 1995/1046) ("the Drawback Regulations") to be made in respect of such alcoholic liquor retail containers.

Regulation 96 amends the Drawback Regulations by way of an amendment to the Excise Duties (Miscellaneous Amendments) (EU Exit) Regulations 2019 (S.I. 2019/14). The amendments enable drawback claims to be made in respect of excise goods chargeable with excise duty that have been transported from Great Britain to Northern Ireland on presentation of such documentary evidence of payment of excise duty as specified in a public notice.

Part 3 provides for the saving (with modifications where appropriate) of a number of excise Regulations in the form they were in immediately before IP completion day so they can continue to apply in Northern Ireland with respect to excise goods. These provisions will help to ensure compliance with the UK's obligations under the Northern Ireland Protocol.

Regulation 97 saves the Duty Stamps Regulations 2006. Modifications are made so the instrument works as intended and in particular a modification is made to mirror the amendment made by regulation 95 of these Regulations so that retail containers of alcoholic liquor can remain stamped if they are going to be transported from Northern Ireland to Great Britain via the Republic of Ireland.

Regulation 98 saves the Tobacco Products Regulations 2001 with some minor modifications so they work as intended in Northern Ireland.

Regulation 99 saves the Excise Goods (Drawback) Regulations 1995. Modifications are made so that claims for drawback can be made in respect of goods that have been transported from Great Britain to Northern Ireland via the EU on presentation of evidence of previous payment of excise duty. The Commissioners are given the power to set out such evidential requirements in a public notice. In addition the Commissioners are given the power to specify the documentation required in respect of claims for drawback after export in a public notice.

Regulation 100 saves the following Regulations:

The Denatured Alcohol Regulations 2005 (S.I. 2005/1524);

The Excise Warehousing (Etc.) Regulations 1988 (S.I. 1988/809);

The Warehousekeepers and Owners of Warehoused Goods Regulations 1999 (S.I. 1999/1278);

The Excise Duty Point (External and Internal Community Transit Procedure) Regulations 1998 (S.I. 1998/202);

The Excise Warehousing (Energy Products) Regulations 2004 (S.I. 2004/2064).

Any public notices referred to in these regulations will be published at: <https://www.gov.uk/government/collections/customs-vat-and-excise-uk-transition-legislation-from-1-january-2021>. A person unable to access the notices electronically may access them while government advice on social distancing and unnecessary travel applies, in hard copy by post free of charge on application to 07741835049 and otherwise by inspection free of charge at HMRC, 100 Parliament Street, London SW1A 2BQ.

A Tax Information and Impact Note covering this instrument will be published on the website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>.

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