
STATUTORY INSTRUMENTS

2020 No. 1559

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

PART 3

Savings and Modifications

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document” insert “or any other document specified by the Commissioners in a notice published by them (and not withdrawn)”;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document” insert “or any other document specified by the Commissioners in a notice published by them (and not withdrawn)”;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of receipt” insert “or any other document specified by the Commissioners in a notice published by them (and not withdrawn)”;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(EEC) No 2454/93” insert “or any other document specified by the Commissioners in a notice published by them (and not withdrawn)”;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duty as the Commissioners may specify in a public notice published by them (and not withdrawn).”