
STATUTORY INSTRUMENTS

2022 No. 265

The Excise Duties (Northern Ireland etc. Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2022

PART 3

Additional amounts – payment

Time of payment and return

5.—(1) This regulation applies where sub-paragraphs (a) and (b) of regulation 4(1) apply.

(2) If any amount of excise duty remains payable in respect of goods on their removal to Northern Ireland from Great Britain or the Isle of Man after HMRC Commissioners have, under regulation 93(2) of NIMMA 2020, offset duty that has previously been paid (“the remaining amount”), payment of the remaining amount of excise duty may be deferred, subject to compliance with the relevant condition.

(3) For the purposes of paragraph (2) “the relevant condition” is—

- (a) where sub-paragraphs (c) and (d) of regulation 4(1) apply, a return must be made, and the remaining amount of excise duty must be paid, within the period of two calendar months beginning with the date of the change in the rate of such duty;
- (b) where at least one of sub-paragraphs (c) and (d) of regulation 4(1) does not apply, a return must be made, and the remaining amount of excise duty must be paid, within the period of two calendar months beginning with such date as is specified in a notice by HMRC Commissioners.

(4) A return referred to in paragraph (3) must be made in such form and manner, if any, as may be specified in a notice published by HMRC Commissioners.

(5) HMRC Commissioners must publish a notice referred to in paragraph (3)(b) and may publish a notice referred to in paragraph (4).

(6) A notice referred to in paragraph (3)(b) may specify different dates in relation to goods removed to Northern Ireland on different dates.

Commencement Information

II Reg. 5 in force at 1.4.2022, see [reg. 1](#)

Changes to legislation:

There are currently no known outstanding effects for the The Excise Duties (Northern Ireland etc. Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2022, Section 5.