
STATUTORY INSTRUMENTS

2022 No. 265

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

PART 4

Importation – transitional provisions

Movements of excise goods from a transitional arrival location under duty suspension arrangements

9.—(1) In regulation 57 (electronic administrative document for movements of excise goods under duty suspension arrangements wholly within the United Kingdom)—

- (a) in paragraph (1), after “electronic administrative document”, regard as inserted “, but see paragraph (10) for an exception for the beginning of a movement from a transitional arrival location⁽¹⁾”;
- (b) in paragraph (2) for “Before” regard as substituted “Except as provided for in paragraphs (10) and (11), before”;
- (c) in paragraph (7)—
 - (i) in sub-paragraph (a) regard “or” as omitted;
 - (ii) at the end of sub-paragraph (b) regard the full stop as substituted by “; or”; and
 - (iii) after sub-paragraph (b) regard as inserted—
 - “(c) if paragraph (10) applies, a master reference number issued by the Commissioners in respect of the goods further to the customs declaration referred to in that paragraph.”; and

(d) after paragraph (9) regard as inserted—

“(10) Where—

- (a) the excise goods are dispatched from a transitional arrival location; and
- (b) details of the guarantee required in accordance with regulation 39 have been provided to the Commissioners in the declaration for the free-circulation procedure or authorised use procedure made before the goods entered Great Britain,

the consignor may dispatch the goods before completing a draft electronic administrative document.

(11) Where paragraph (10) applies, the consignor must complete the draft electronic administrative document and send it to the Commissioners as soon as practicable and no later than the latest time by which the notification required under regulation 4(3C) of the

(1) “Transitional arrival location” is defined for the purposes of goods in relation to which this modification applies by regulation 11 of the Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 3) Regulations 2019 (S.I. 2019/474).

import duty regulations(2) must be given in accordance with regulation 4(3D)(c) of those regulations.”.

(2) In regulation 60 (procedure for movement of excise goods under duty suspension arrangements wholly within the United Kingdom when computerised system unavailable), after paragraph (1), regard as inserted—

“(1A) This regulation does not apply where regulation 60AA applies.”.

(3) After regulation 60 regard as inserted—

“Procedure for movement of excise goods under duty suspension arrangements from transitional arrival locations when computerised system unavailable

60AA.—(1) This regulation applies where—

- (a) goods are dispatched before completion of the draft electronic administrative document in accordance with regulation 57(10); and
- (b) the computerised system is unavailable at the time the consignor is required to complete the draft electronic administrative document in accordance with regulation 57(11).

(2) Excise goods may only be moved from the place of importation under duty suspension arrangements if they are accompanied by a master reference number issued by the Commissioners in respect of the goods further to the customs declaration referred to in regulation 57(10)(b).

(3) At any time before the consignor completes the draft electronic administrative document in accordance with regulation 57(2) the Commissioners may require the consignor to—

- (a) provide a copy of the printed version of the customs declaration which includes the details of the guarantee required in accordance with regulation 39;
- (b) verify the data contained in that document; and
- (c) provide information on the reasons for the unavailability of the computerised system (if the consignor is responsible for that unavailability).

(4) As soon as the computerised system is restored the consignor must complete a draft electronic administrative document that complies with the requirements set out in regulation 57(9) and send it to the Commissioners.

(5) The Commissioners must, in accordance with regulation 57(3), carry out a verification of the data in the draft electronic administrative document.

(6) If the data are valid, regulation 57(5) to (8) shall apply.

(7) If the data are invalid, the movement shall be treated as taking place under cover of the customs declaration.

(8) The consignor must keep a copy of the printed version of the customs declaration.”.

Commencement Information

II Reg. 9 in force at 1.4.2022, see [reg. 1](#)

(2) “Import duty regulations” is defined for the purposes of goods in relation to which this modification applies by regulation 11 of the Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 3) Regulations 2019 ([S.I. 2019/474](#)) as the Customs (Import Duty) (EU Exit) Regulations 2018 ([S.I. 2018/1248](#)).

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 9.