

SCHEDULE 2

Amendment of the Excise Duties (Northern Ireland Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2020

PART 1

Amendments relating to the Northern Ireland Modifications of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010

15. After regulation 30 insert—

“30A. After regulation 33 insert

“PART 4A

NI CERTIFIED CONSIGNEES

Approval and Registration

33A.—(1) The Commissioners may approve—

- (a) for the purposes of section 100G of CEMA 1979⁽¹⁾, revenue traders who wish in the course of their business to import excise goods from an EU Member State into Northern Ireland that have been released for consumption and register them as excise dealers and shippers in accordance with section 100G(2) of CEMA 1979, and
- (b) a private individual, other than a revenue trader, who occasionally receives excise goods that—
 - (i) have been released for consumption in an EU Member State, and
 - (ii) are imported into Northern Ireland to be delivered there for a commercial purpose.
- (2) An approval under paragraph (1)(b) must be limited to—
 - (a) a single movement of excise goods;
 - (b) a specified quantity of excise goods received from a single certified consignor; and
 - (c) a specified period.
- (3) A person who has been so approved and, where required under paragraph (1)(a), registered, is known as a NI certified consignee.
- (4) For the purposes of determining whether excise goods are delivered to Northern Ireland for a commercial purpose, regulation 13(3) applies.

33B.—(1) The Commissioners must provide every NI certified consignee with a certificate of registration.

(2) When a person ceases to be a NI certified consignee that person must immediately destroy the certificate of registration.

(1) “CEMA 1979” is defined in regulation 3(1) of the Northern Ireland Regulations.

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(3) A NI certified consignee must give notice in writing to the Commissioners of any change in the information contained in the consignee's certificate of registration within seven days of the change.

(4) Where—

- (a) a NI certified consignee gives notice in accordance with paragraph (3); or
- (b) without any such notice having been given it appears to the Commissioners that a consignee's certificate of registration requires correction,

the Commissioners must, unless in the case of a revenue trader they revoke the consignee's approval and registration in accordance with section 100G(5) of CEMA 1979, provide the consignee with a corrected certificate of registration.

(5) Where, in accordance with paragraph (4), the Commissioners provide a NI certified consignee with a corrected certificate of registration the consignee must, upon receiving that certificate, destroy the original certificate that required correction.

Certificates of Registration

33C. Every certificate of registration must contain the following particulars—

- (a) a unique reference number assigned to the NI certified consignee by the Commissioners;
- (b) the name and, in the case of a revenue trader, (if different) the trading name of the NI certified consignee;
- (c) the address of the NI certified consignee or, in the case of a revenue trader, the NI certified consignee's place of business (including any postcode) in the United Kingdom;
- (d) in the case of a revenue trader, any conditions or restrictions imposed by the Commissioners in the exercise of their discretion under section 100G(4) of CEMA 1979.

Conditions, restrictions and requirements

33D. The approval and registration of NI certified consignees, in addition to any conditions or restrictions imposed on them by the Commissioners under section 100G(4) of CEMA 1979, is subject to any conditions and restrictions that the Commissioners may prescribe or specify in a notice published by them.

33E. A NI certified consignee (other than a temporary certified consignee) who has arranged the importation of excise goods from an EU Member State after release for consumption must comply with the following requirements—

- (a) before the goods are dispatched to the NI certified consignee, provide a guarantee satisfactory to the Commissioners securing payment of the UK excise duty chargeable on those goods;
- (b) in accordance with regulation 33F, account for and pay the duty due;
- (c) consent to any checks enabling the Commissioners to satisfy themselves that the goods have been received and the duty has been paid; and
- (d) immediately after the goods have been received by the NI certified consignee, enter in a record the date of receipt of those goods and the quantity and description of those goods.

Accounting and payment

33F.—(1) A NI certified consignee (other than a temporary certified consignee) must each month make a return to the Commissioners on a form provided by them for the purpose or approved by them.

(2) The NI certified consignee must declare in the return the duty due in the month to which the return relates.

(3) The duty due is the duty the NI certified consignee is liable to pay by virtue of Part 2 of these Regulations.

(4) The return must be made and, subject to any duty deferment arrangements, the duty due must be paid no later than the end of the fourth day immediately following the end of the month to which it relates.

(5) But if one of those days is not a business day the return and, subject to any duty deferment arrangements, payment of the duty due must be made no later than the end of the third consecutive business day following the end of the month to which it relates.

Temporary certified consignee

33G. In respect of each consignment of excise goods imported by a temporary certified consignee, that consignee must—

(a) before the goods are dispatched —

(i) inform the Commissioners of the expected dispatch in such form and manner as the Commissioners may specify in a notice published by them;

(ii) supply such further particulars about the consignment as the Commissioners may require; and

(iii) pay the UK excise duty chargeable on those goods or provide a guarantee satisfactory to the Commissioners securing payment of the duty;

(b) as soon as the goods are received—

(i) inform the Commissioners of the arrival of the goods; and

(ii) pay any duty that has not been paid in such manner as the Commissioners may direct.

PART 4B

NI CERTIFIED CONSIGNORS

Approval and Registration

33H.—(1) The Commissioners may approve—

(a) for the purposes of section 100G of CEMA 1979, revenue traders who wish in the course of their business to export excise goods from Northern Ireland to an EU Member State that have been released for consumption and register them as excise dealers and shippers in accordance with section 100G(2) of CEMA 1979, and

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- (b) a private individual, other than a revenue trader, who occasionally exports excise goods that—
 - (i) have been released for consumption in Northern Ireland, and
 - (ii) are moved to an EU Member State to be delivered there for a commercial purpose.
- (2) An approval under paragraph (1)(b) must be limited to—
 - (a) a single movement of excise goods;
 - (b) a specified quantity of excise goods dispatched to a single certified consignee; and
 - (c) a specified period.
- (3) A person who has been so approved and, where required under paragraph (1)(a), registered, is known as a NI certified consignor.
- (4) For the purposes of determining whether excise goods are delivered to an EU Member State for a commercial purpose, Article 33(2) of the Directive applies.

33I.—(1) The Commissioners must provide every NI certified consignor with a certificate of registration.

(2) When a person ceases to be a NI certified consignor that person must immediately destroy the certificate of registration.

(3) A NI certified consignor must give notice in writing to the Commissioners of any change in the information contained in the consignor's certificate of registration within seven days of the change.

(4) Where—

- (a) a NI certified consignor gives notice in accordance with paragraph (3); or
- (b) without any such notice having been given it appears to the Commissioners that a consignor's certificate of registration requires correction,

the Commissioners must, unless in the case of a revenue trader they revoke the consignor's approval and registration in accordance with regulation 100G(5) of CEMA 1979, provide the consignor with a corrected certificate of registration.

(5) Where, in accordance with paragraph (4), the Commissioners provide a NI certified consignor with a corrected certificate of registration the consignor must, upon receiving that certificate, destroy the original certificate that required correction.

Certificates of Registration

33J. Every certificate of registration must contain the following particulars—

- (a) a unique reference number assigned to the NI certified consignor by the Commissioners;
- (b) the name and, in the case of a revenue trader, (if different) the trading name of the NI certified consignor;
- (c) the address of the NI certified consignor, or in the case of a revenue trader, the NI certified consignor's place of business (including any postcode) in the United Kingdom;

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- (d) in the case of a revenue trader, any conditions or restrictions imposed by the Commissioners in the exercise of their discretion under section 100G(4) of CEMA 1979.

Conditions, restrictions and requirements

33K. The approval and registration of NI certified consignors, in addition to any conditions or restrictions imposed on them by the Commissioners under section 100G(4) of CEMA 1979, is subject to any conditions and restrictions that the Commissioners may prescribe or specify in a notice published by them.

33L. A NI certified consignor (other than a temporary certified consignor) who has arranged the exportation of excise goods to an EU Member State after release for consumption must comply with the following requirements—

- (a) immediately after the goods have been received by the certified consignee enter in a record the date of receipt of those goods and the quantity and description of those goods;
- (b) consent to any check enabling the Commissioners to satisfy themselves that the goods have been received.

Temporary certified consignor

33M. In respect of each consignment of excise goods dispatched by a temporary certified consignor, that consignor must—

- (a) before the goods are dispatched—
 - (i) inform the Commissioners of the expected dispatch in such form and manner as the Commissioners may specify in a notice published by them;
 - (ii) supply such further particulars about the consignment as the Commissioners may require; and
- (b) as soon as the goods are received—
 - (i) inform the Commissioners of the arrival of the goods; and
 - (ii) keep a record of the supply.”.”.