

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

31. After regulation 50 insert—

“50A. In regulation 53, for paragraphs (2) and (3) substitute—

“(2) Where the Commissioners receive an electronic administrative document from an EU Member State, the Commissioners must, using the EU computerised system, send the electronic administrative document to the consignee where the consignee is an authorised warehouse keeper or an NI registered consignee.

(3) The person accompanying the goods, or where there is no person accompanying the goods, the transporter or the carrier, must, on request, produce or caused to be produced to the Commissioners any of the following—

- (a) the unique administrative reference code relating to those goods; or
- (b) in circumstances which the Commissioners may specify in a notice published by them, a printed version of the electronic administrative document, the fallback accompanying document or any other commercial document on which the unique administrative reference code is clearly stated.””