

## 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

32. After regulation 54 insert—  
“54A. Before Part 10 insert—

#### “PART 9A

##### HOLDING AND MOVEMENT OF EXCISE GOODS AFTER RELEASE FOR CONSUMPTION

###### **Moving excise goods after release for consumption**

- 63B.**—(1) This Part applies to movements of excise goods which are—
- (a) imported into Northern Ireland after release for consumption in an EU Member State; or
  - (b) exported to an EU Member State after release for consumption in Northern Ireland.
- (2) Such movements must be from a certified consignor to a certified consignee.

###### **Movement conditions**

- 63C.**—(1) Excise goods released for consumption may not be moved unless—
- (a) the risks inherent in the movement are covered by an approved guarantee provided by the certified consignee or any other person the Commissioners may allow in accordance with paragraph (2) which secures such amount of the duty chargeable on the goods as the Commissioners may require; and
  - (b) the applicable procedures in Part 9B or 9C of these Regulations are complied with.
- (2) Subject to such conditions as the Commissioners may specify in a notice published by them, the Commissioners may allow the guarantee referred to in paragraph (1)(a) to be provided by—
- (a) the transporter or carrier of the excise goods;
  - (b) the owner of the excise goods; or
  - (c) the certified consignor of the excise goods.
- (3) In paragraph (1)(a) “approved” means approved by the Commissioners.

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## PART 9B

### EXPORTS OF EXCISE GOODS AFTER RELEASE FOR CONSUMPTION

#### Application of Part 9B

**63D.**—(1) Subject to paragraph (2), this Part applies to movements of excise goods which have been released for consumption in Northern Ireland and are exported to an EU Member State by an NI certified consignor.

(2) This Part does not apply—

- (a) to excise goods exported under a NI distance selling arrangement;
- (b) in any case to which Part VII of the Excise Goods (Sales on Board Ships and Aircraft) Regulations 1999(1) apply;
- (c) to excise goods exported by a person for that person’s own use.

(3) In paragraph (2), “NI distance selling arrangement” means an arrangement where—

- (a) a person (“the NI consignor”) in Northern Ireland sells or agrees to sell excise goods that have been released for consumption in Northern Ireland to a person (“the purchaser”) in an EU Member State;
- (b) those goods are dispatched by or to the order of the NI consignor to the purchaser or a person nominated by the purchaser and consigned to an address in an EU Member State;
- (c) those goods will be charged with the EU Member State’s duty on their importation into that State; and
- (d) the purchaser is not an authorised warehousekeeper(2) or a registered consignee or certified consignee.

#### Electronic simplified administrative document for exports of excise goods after release for consumption

**63E.**—(1) Subject to regulation 63H, a movement of excise goods to which this Part applies must take place under cover of an electronic simplified administrative document.

(2) This requirement also applies to excise goods exported to an EU Member State in the course of a movement to an ultimate destination within Northern Ireland.

(3) Before the excise goods are dispatched, the NI certified consignor must complete a draft electronic simplified administrative document that complies with the EU requirements and send it to the Commissioners using the EU computerised system.

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(1) [S.I. 1999/1565](#); relevantly amended by [S.I. 2010/592](#). The Excise Goods (Sales on Board Ships and Aircraft) Regulations 1999 (“SOBSA”) were revoked by regulation 14 of the Travellers’ Allowances and Miscellaneous Provisions (EU Exit) Regulations 2020 ([S.I. 2020/1412](#)) on IP completion day. However, regulations 7 to 18 of the Travellers’ Allowances and Miscellaneous Provisions (Northern Ireland) (EU Exit) Regulations 2020 ([S.I. 2020/1619](#)), which also came into force on IP completion day, save and modify SOBSA so they continue to take effect in respect of Northern Ireland.

(2) “Authorised warehousekeeper” is defined in regulation 3(1) of the Northern Ireland Regulations. See footnote (b) on page 2 for the meaning of the Northern Ireland Regulations.

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(4) The Commissioners must carry out an electronic verification of the data in the draft electronic simplified administrative document.

(5) Where the data in the document are invalid, the Commissioners must, using the EU computerised system, inform the consignor of that fact without delay.

(6) Where the data in the document are valid, the Commissioners must assign to the document a unique simplified administrative reference code and, using the EU computerised system, inform the consignor of that code.

(7) The Commissioners must send the electronic simplified administrative document to the competent authorities of the EU Member State of destination without delay.

(8) The NI certified consignor of the excise goods must provide the person accompanying the goods during the course of the movement, or where there is no person accompanying the goods, the transporter or carrier, with the unique simplified administrative reference code.

(9) The person accompanying the goods, the transporter or the carrier must, on request, provide that code to the Commissioners or the competent authorities of an EU Member State during the course of the movement.

#### **Electronic simplified administrative document for exports of excise goods after release for consumption - supplementary provisions**

**63F.**—(1) During the course of a movement the NI certified consignor may, using the EU computerised system, amend the destination shown on the electronic simplified administrative document.

(2) A destination may only be amended if the new destination is—

- (a) another place of delivery in the same EU Member State operated by the same certified consignee, or
- (b) the place of dispatch.

(3) A NI certified consignor wishing to amend the destination must comply with the EU requirements.

#### **Report of receipt of excise goods exported after release for consumption**

**63G.**—(1) This regulation applies where excise goods have been dispatched to a certified consignee in an EU Member State.

(2) When the Commissioners receive a report of receipt they must send it to the NI certified consignor using the EU computerised system.

(3) A report of receipt constitutes proof that—

- (a) the movement of the excise goods referred to in the report has ended, and
- (b) the certified consignee has fulfilled all the necessary formalities and has, if applicable, made any payments of excise duty due to the EU Member State of destination.

(4) In cases where a report of receipt has not been received, the Commissioners may accept an endorsement by the competent authorities of the EU Member State of destination, based on appropriate evidence, that the goods have been delivered to the certified consignee.

(5) If the Commissioners accept an endorsement mentioned in paragraph (4), the endorsement is alternative proof that—

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- (a) the movement of the excise goods referred to in the endorsement has ended, and
  - (b) the certified consignee has fulfilled all the necessary formalities and has, if applicable, made any payments of excise duty due to the EU Member State of destination.
- (6) If the Commissioners receive a fallback report of receipt they must send it to the NI certified consignor or keep it available for them.
- (7) In paragraph (4), “appropriate evidence” means the fallback report of receipt relating to the movement of excise goods.

#### **Procedure for exports of excise goods after release for consumption when EU computerised system unavailable**

**63H.**—(1) This regulation and regulation 63I apply when the EU computerised system is unavailable.

(2) Excise goods may only be dispatched from a NI certified consignor to an EU Member State if—

- (a) the NI certified consignor notifies the Commissioners before the goods are dispatched; and
  - (b) the goods are accompanied by a fallback simplified accompanying document that complies with the EU requirements.
- (3) Before the goods are dispatched the Commissioners may require the NI certified consignor to—
- (a) provide a copy of the fallback simplified accompanying document;
  - (b) verify the data contained in that document; and
  - (c) provide information on the reasons for the unavailability of the EU computerised system (if the consignor is responsible for that unavailability).

(4) As soon as the EU computerised system is restored the NI certified consignor must, in accordance with regulation 63E(3), complete a draft electronic simplified administrative document and send it to the Commissioners.

(5) The Commissioners must, in accordance with regulation 63E(4), carry out a verification of the data in the document.

(6) If the data are valid, regulation 63E(6) to (9) apply and the electronic administrative document replaces the fallback simplified accompanying document.

(7) If the data are invalid, the movement is treated as taking place under cover of the fallback simplified accompanying document.

(8) The NI certified consignor must keep a copy of the fallback simplified accompanying document.

#### **Procedure for exports of excise goods after release for consumption when EU computerised system unavailable—supplementary provisions**

**63I.**—(1) If an NI certified consignor wishes to amend the destination shown on the electronic simplified administrative document in accordance with regulation 63F, but the EU computerised system is unavailable, the NI certified consignor must notify the Commissioners of the new destination.

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(2) As soon as the EU computerised system is restored, the NI certified consignor must notify the Commissioners of the new destination using the EU computerised system.

(3) Where paragraph (1) applies, the consignor must comply with the EU requirements.

## PART 9C

### IMPORTS OF EXCISE GOODS AFTER RELEASE FOR CONSUMPTION

#### **Application of Part 9C**

**63J.**—(1) Subject to paragraph (2), this Part applies to the movement of excise goods (other than chewing tobacco and tobacco for heating<sup>(3)</sup>) imported from an EU Member State to Northern Ireland which have been released for consumption in an EU Member State.

(2) This Part does not apply—

- (a) to excise goods imported under a distance selling arrangement;
- (b) other than regulation 63K, in any case to which the Excise Goods (Sales on Board Ships and Aircraft) Regulations 1999 applies; or
- (c) to excise goods imported by a person for that person's own use.

#### **Electronic simplified administrative document for imports of excise goods after release for consumption**

**63K.**—(1) A movement to which this Part applies must take place under cover of an electronic simplified administrative document or a fallback simplified accompanying document.

(2) Where the Commissioners receive an electronic simplified administrative document from an EU Member State, the Commissioners must, using the EU computerised system, send the electronic simplified administrative document to the NI certified 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 cause to be produced to the Commissioners any of the following—

- (a) the unique simplified 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 simplified administrative document, the fallback simplified accompanying document or any other commercial document on which the unique simplified administrative reference code is clearly stated.

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(3) “Chewing tobacco” and “tobacco for heating” are defined by regulation 3(4) of the Northern Ireland Regulations.

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### **Report of receipt of excise goods imported after release for consumption**

**63L.**—(1) Subject to regulation 63M, and except in cases which the Commissioners consider are duly justified, on receipt of any excise goods to which this Part applies the NI certified consignee of those goods must, using the EU computerised system, send to the Commissioners without delay, and in any event no later than five business days after their receipt by the consignee (or within such other period as the Commissioners may allow), a report of receipt that complies with the EU requirements.

(2) The Commissioners must carry out an electronic verification of the data in the report of receipt.

(3) Where the data in the report of receipt are invalid, the Commissioners must, using the EU computerised system, inform the NI certified consignee of that fact without delay.

(4) Where the data in the report of receipt are valid, the Commissioners must, using the EU computerised system—

- (a) register the report;
- (b) notify the NI certified consignee that it has been registered; and
- (c) send it to the competent authorities of the EU Member State from where the excise goods were dispatched.

### **Report of receipt of excise goods imported after release for consumption when EU computerised system unavailable**

**63M.**—(1) Where, due to the unavailability of the EU computerised system, a report of receipt cannot be sent in accordance with regulation 63L(1), the NI certified consignee must, except in cases which the Commissioners consider are duly justified, send to the Commissioners a fallback report of receipt that complies with the EU requirements.

(2) Where such a fallback report of receipt is received by the Commissioners they must send a copy of it to the competent authorities of the EU Member State from where the excise goods were dispatched.

(3) As soon as the EU computerised system is restored the consignee must send a report of receipt to the Commissioners and regulation 63L(2) to (4) applies to that report.”.

**54B.** Omit Parts 10 (exports of excise goods after release for consumption) and 11 (imports of excise goods after release for consumption).”.