

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

7. For regulation 14 substitute—

“**14.** In regulation 13, for paragraphs (1) to (3) substitute—

“**13.**—(1) Where excise goods already released for consumption in an EU Member State are moved to Northern Ireland to be delivered to Northern Ireland for a commercial purpose, the excise duty point is the time when the movement ends in accordance with regulation 3(3A).

(2) Subject to paragraph (2A), the NI certified consignee is liable to pay the duty.

(2A) In the case of failure to comply with the registration requirements in Part 4A of these Regulations, any person involved in the movement is jointly and severally liable to pay the duty.

(3) For the purposes of paragraph (1) excise goods are delivered for a commercial purpose if they are delivered to—

(a) a person other than a private individual; or

(b) a private individual (“P”), except in a case where—

(i) the excise goods are for P’s own use and were acquired in, and transported to Northern Ireland from, an EU Member State by P, or

(ii) P is the purchaser of the excise goods in a distance selling arrangement.””.