

## SCHEDULE 2

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

#### PART 3

##### Amendments relating to the Northern Ireland Modifications of the Excise Goods (Drawback) Regulations 1995

**41.** In regulation 99(2)(1)—

(a) after sub-paragraph (a) insert—

“(aa) in regulation 4 (interpretation)—

(i) omit the definitions of “accompanying document” and “single administrative document”;

(ii) for the definition of “certificate of receipt” substitute—

““certificate of receipt” means a certificate of receipt under regulation 11(4) of the Excise Warehousing (Etc.) Regulations 1988(2);”;

(iii) in the definition of “dispatch” for “2008/118/EC” substitute “(EU) 2020/262”;

(iv) in the appropriate place insert—

““report of receipt” has the meaning given in regulation 3(1) of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010;”;

(ab) in regulation 6 (eligible claimant)—

(i) in paragraph (2) for “A claimant” substitute “Subject to paragraph (4), a claimant”;

(ii) after paragraph (3) insert—

“(4) In the case of an export which is a dispatch, a person who is approved in accordance with regulation 33H(1)(b) of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010 (NI certified consignors: limited approval of private individuals)(3) is to be treated as an eligible claimant in relation to the goods specified in that person’s approval.”;

(b) for sub-paragraph (b) substitute—

“(b) in regulation 8(2) (conditions to be complied with before export)—

(i) omit subparagraph (b);

(ii) for subparagraph (c) substitute—

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- (1) Regulation 99(1) of NIMMA applies the Excise Goods (Drawback) Regulations 1995 (S.I. 1995/1046) (“the Drawback Regulations”) as they had effect immediately before IP completion day in Northern Ireland with respect to excise. The application of the Drawback Regulations is subject to the modifications set out in regulations 99(2) of NIMMA.
- (2) S.I. 1988/809. Regulation 11(4) was relevantly amended by S.I. 2010/593. Regulation 100 of NIMMA applies the Excise Warehousing (Etc.) Regulations 1988 as they had effect immediately before IP completion day in Northern Ireland with respect to excise goods.
- (3) Paragraph 15 of this Schedule amends NIMMA, with the effect that regulation 33H is treated as inserted into the Northern Ireland Regulations.

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

- “(c) he must complete any document specified by the Commissioners in a notice published by them (and not withdrawn); and”;
- (iii) in subparagraph (d) for “the accompanying document or single administrative document” insert “any document specified by the Commissioners in a notice published by them (and not withdrawn)”;
- (c) for sub-paragraph (c)(i) substitute—
  - “(ai) omit subparagraph (a)(i);
  - (i) in subparagraph (a)(ii) for “accompanying document which is endorsed with the certificate of receipt insert “report of receipt or any other document specified by the Commissioners in a notice published by them (and not withdrawn)”;
- (d) after sub-paragraph (c) insert—
  - “(d) after regulation 10 insert—

**“Conditions to be complied with where export is a dispatch**

**10A.—(1)** This regulation applies where—

- (a) a claim for drawback is made after export of excise goods;
- (b) the export is a dispatch; and
- (c) duty is payable on those goods in the place to which they have been exported.

(2) The Commissioners may, by notice, request a claimant to provide evidence verifying that duty has been paid on those goods in the place to which they have been exported.

(3) The claimant must provide the evidence, or a reasonable explanation as to why the evidence cannot be provided, by—

- (a) the date set out in the notice, or, if later;
- (b) the date agreed to by the Commissioners.”;

(e) for regulation 12(1) (payment of claim) substitute—

“(1) No drawbacks shall be payable unless it is shown to the satisfaction of the Commissioners that—

- (a) the claimant is an eligible claimant and that the goods are eligible goods; and
- (b) in cases where regulation 10A applies, the requirement in regulation 10A(3) has been met.”.