This Statutory Instrument has been made partly in consequence of a defect in S.I. 2020/1559 and is being issued free of charge to all known recipients of that Statutory Instrument.

STATUTORY INSTRUMENTS

2021 No. 1282

EXITING THE EUROPEAN UNION

EXCISE

The Excise Duties (Removal of Alcoholic Liquor to Northern Ireland and Miscellaneous Amendments) Regulations 2021

Made - - - -	*17th November 2021*
Laid before the House of Commons	*18th November 2021*
Coming into force - -	*9th December 2021*

The Treasury, in exercise of the powers conferred by section 5(2) of the Taxation (Post-transition Period) Act 2020(**a**), and the Commissioners for Her Majesty's Revenue and Customs, in exercise of the powers conferred by section 93(1)(d), (2)(fa) and (fc), (3) and (5A) of the Customs and Excise Management Act 1979(**b**), section 77(1)(e) of the Alcoholic Liquor Duties Act 1979(**c**), and sections 45(1) and (2) and 48(10) of the Taxation (Cross-border Trade) Act 2018(**d**) make the following Regulations.

Citation and commencement

1. These Regulations may be cited as the Excise Duties (Removal of Alcoholic Liquor to Northern Ireland and Miscellaneous Amendments) Regulations 2021 and come into force on 9th December 2021.

Interpretation

2. In these Regulations—

"the 2020 Act" means the Taxation (Post-transition Period) Act 2020;

"the DAR" means the Denatured Alcohol Regulations 2005(**e**);

(**a**) 2020 c. 26.

(**b**) 1979 c. 2; section 1(1) defines "the Commissioners" (the definition of "the Commissioners" was substituted by the Commissioners for Revenue and Customs Act 2005 (c. 11) ("the CRCA"), Schedule 4, paragraph 22(b)); section 93(1) was substituted, section 93(2)(fa) and (fc) and (5A) were inserted, and section 93(1) was amended, by the Finance (No. 2) Act 1992 (c. 48), Schedule 2, paragraph 2.

(**c**) 1979 c. 4; section 4(3) applies the definition of "the Commissioners" in section 1(1) of the Customs and Excise Management Act 1979 (as amended by the CRCA); section 77(1)(e) was amended by the Finance Act 1995 (c. 4), Schedule 2, paragraph 5.

(**d**) 2018 c. 22.

(**e**) S.I. 2005/1524; there are amending instruments, but none is relevant. S.I. 2020/1559 saves S.I. 2005/1524 in respect of Northern Ireland as it had effect immediately before IP completion day (see section 39(1) to (5) of the European Union (Withdrawal Agreement) Act 2020 (c. 1) for the meaning of "IP completion day").

"alcohol for denaturing" means dutiable alcoholic liquor(**a**) which the Commissioners have permitted to be delivered from a warehouse without payment of duty under regulation 10(1) of the DAR;

"authorised person" means a person authorised by the Commissioners under either or both of sections 8 and 10 of the Alcoholic Liquor Duties Act 1979(**b**) to receive spirits without payment of duty on those spirits;

"transporter" means the person carrying out the first transportation of—

(a) alcohol for denaturing; or

(b) spirits to which regulation 3 applies,

following the departure of those goods from a warehouse;

"vehicle"(**c**) does not include—

(c) a ship,

(d) an aircraft, or

(e) a railway vehicle.

Removal of certain spirits to Northern Ireland

3.—(1) This regulation applies to spirits which the Commissioners have permitted to be delivered to an authorised person.

(2) Duty charged as a result of section 4(1) of the 2020 Act (excise duty on the removal of goods to Northern Ireland) is not payable on the removal to Northern Ireland from Great Britain of spirits to which this regulation applies.

Documents to accompany spirits removed to Northern Ireland

4.—(1) Where spirits to which regulation 3 applies are removed to Northern Ireland from Great Britain, they must be accompanied at all times, from when they are dispatched from a warehouse until the spirits are received by the authorised person, by two copies of a document which—

(a) contains the particulars set out in the Schedule; and

(b) includes spaces identified as—

(i) to be signed and dated; and

(ii) to record any excess or deficiency in the spirits delivered.

(2) A person who—

(a) undertakes the carriage of spirits which are required by paragraph (1) to be accompanied by the documentation described in that paragraph; or

(b) drives any vehicle in which such spirits are carried,

must, while those spirits remain in that person's custody or under their control, produce the documentation required by paragraph (1) to an officer on request.

(3) If spirits to which regulation 3 applies are not accompanied as required by paragraph (1), or documentation relating to them is not produced as required by paragraph (2), the spirits are liable to forfeiture.

(**a**) "Dutiable alcoholic liquor" is defined in section 1(1) of the Alcoholic Liquor Duties Act 1979.

(**b**) Section 8 was amended by the Finance Act 1994 (c. 9), Schedule 4 paragraph 15, and the Finance Act 1998 (c. 36), Schedule 2, paragraph 1; section 10 was amended by the Finance Act 1995 (c. 4), Schedule 2, paragraph 3, and by the Finance Act 1998, Schedule 2, paragraph 2.

(**c**) Section 1(1) of the Customs and Excise Management Act 1979, as amended by the Taxation (Cross-border Trade) Act 2018, Schedule 7, paragraph 4, provides that, contrary to the intention in these Regulations, "vehicle" includes a ship, an aircraft, and a railway vehicle.

Removal of alcohol for denaturing to Northern Ireland

5. Duty charged as a result of section 4(1) of the 2020 Act is not payable on the removal of alcohol for denaturing to Northern Ireland from Great Britain.

Documents to accompany alcohol for denaturing removed to Northern Ireland

6.—(1) Where alcohol for denaturing is removed to Northern Ireland from Great Britain, it must be accompanied at all times, from when it is dispatched until it is delivered to the entered premises in accordance with regulation 10(1) of the DAR, by two copies of a document which—

(a) contains the particulars set out in the Schedule; and

(b) includes spaces identified as—

(i) to be signed and dated; and

(ii) to record any excess or deficiency in the alcohol delivered.

(2) A person who—

(a) undertakes the carriage of alcohol for denaturing which is required by paragraph (1) to be accompanied by the documentation described in that paragraph; or

(b) drives any vehicle in which such alcohol is carried,

must, while that alcohol remains in that person's custody or under their control, produce the documentation required by paragraph (1) to an officer on request.

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

7.—(1) The Excise Duties (Northern Ireland Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2020(**a**) are amended as follows.

(2) In regulation 97(2) (modifications of the Duty Stamps Regulations 2006)(**b**)—

(a) before subparagraph (a) insert—

"(za) in regulation 2 (interpretation)—

(i) in paragraph (1)—

(aa) in the definition of "external territory", for "another member State" substitute "a member State";

(bb) omit the definition of "UK registered consignee";

(cc) at the appropriate place insert—

""NI registered consignee" has the meaning given by regulation 22 of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010(**c**);";

(ii) after paragraph (1) insert—

"(1A) For the purposes of this regulation references to the Excise Goods (Holding, Movement and Duty Point) Regulations 2010 are to those Regulations as saved and modified by the Excise Duties (Northern Ireland Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2020."";

(b) after subparagraph (a) insert—

"(aa) in regulations 5(3), 9(2)(e) and 10(4), for "UK registered consignee", in each place it occurs, substitute "NI registered consignee;";

(**a**) S.I. 2020/1559 ("the 2020 Regulations").

(**b**) Regulation 97 of the 2020 Regulations has the effect that the Duty Stamps Regulations 2006 (S.I. 2006/202) apply in Northern Ireland with respect to excise goods as they had effect immediately before IP completion day, with modification.

(**c**) S.I. 2010/593. Regulations 2 and 22 of the 2020 Regulations have the effect that regulation 22 of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010 applies in Northern Ireland with respect to excise goods as it had effect immediately before IP completion day, with modification.

(c) for subparagraph (b) substitute—

"(b) in regulation 10(4), before "the European Union"(**a**) insert "the United Kingdom or"".

Jim Harra
Sophie Dean
16th November 2021 Two of the Commissioners for Her Majesty's Revenue and Customs

Rebecca Harris
Alan Mak
17th November 2021 Two of the Lords Commissioners of Her Majesty's Treasury

(**a**) Regulation 10(4) of the Duty Stamps Regulations 2006, which is modified by regulation 97(2)(b) of the 2020 Regulations, was amended by article 4(1) of the Treaty of Lisbon (Changes in Terminology) Order 2011 (S.I. 2011/1043).

SCHEDULE

Regulations 4(1)(a) and 6(1)(a)

Particulars

8. The name and excise number of the consignor.

9. A unique reference number.

10. The name and address of the consignee.

11. The purpose of the removal.

12. A description of the liquor or spirits, including its strength in alcohol by volume.

13. The number and description of packages, including the marks and numbers of external packages.

14. The name of the person providing the guarantee for the movement and the reference number of the guarantee.

15. The quantity of each item and the total quantity in litres.

16. The name and address of the transporter.

17. The registration numbers of the means of transport.

18. The identifying numbers and type of any seals used.

19. The name, address, and VAT number (if registered) of the owner of the liquor or spirits.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make provision relating to the removal to Northern Ireland from Great Britain of certain spirits and alcohol for denaturing and amend the Excise Duties (Northern Ireland Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2020 (S.I. 2020/1559) ("the 2020 Regulations").

Regulations 3 and 5 provide that no excise duty is payable on the removal of certain spirits, or alcohol for denaturing, to Northern Ireland from Great Britain. Regulations 4 and 6 require that such goods must be accompanied by documentation which contains the particulars set out in the Schedule to these Regulations, and which must be presented to an officer on request. Failure to comply with the requirements regarding the documentation will result in the spirits or alcohol being liable to forfeiture. A failure to produce the required documentation on request attracts a civil penalty as a result of section 93(6) of the Customs and Excise Management Act 1979 (c. 2) or section 77(3) of the Alcoholic Liquor Duties Act 1979 (c. 4).

Regulation 7 amends the 2020 Regulations to make minor terminology changes to the application of the Duty Stamps Regulations 2006 (S.I. 2006/202) in Northern Ireland with respect to excise goods and to correct a minor error.

A Tax Information and Impact Note covering this instrument will be published on the website at https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins.

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