JECG – November SI

This document provides further detail on the proposed legislation that we plan to lay in November 2024.

CSE Exports – Amending regulation 63A of HMDP to cover changes of destination

Section 13.4 of [excise notice 197] explains the movement simplification for excise warehousekeepers who hold a Customs Supervised Export (CSE) approval. For exports (direct exports only in Northern Ireland) dispatched from an excise warehouse, the warehousekeeper does not need to use EMCS if the goods are moving under a CSE approval.

We intend to amend regulation 63A to include a provision that specifically covers a change of destination to allow goods to return to an excise warehouse if, for whatever reason, the export is cancelled after the goods have been dispatched. This will ensure there is clarity in the legislation to allow goods to return to and be accepted by an excise warehouse in excise duty suspension.

The policy and process will not change.

eAD Alignment – Updating GB HMDP to mirror the requirements in NI HMDP for supplying the ARC during a movement

Where excise goods are dispatched under an eAD, the consignor must provide the person accompanying the goods or the transporter/carrier with the eAD/ARC from EMCS.

Following the recast of the EU excise directive, the requirements between movements started in Northern Ireland and Great Britain have diverged.

In Great Britain, the legislation requires the person accompanying the goods or the transporter/carrier to provide either a copy of the eAD or a commercial document with the ARC referenced.

In Northern Ireland, the legislation only requires the person accompanying the goods or the transporter/carrier to provide the ARC.

This change aligns the requirements across the UK, so only the ARC needs to be provided.

Although this introduces a change to the obligations on the consignor and the person accompanying the goods or transporter/carrier, it increases the options available for providing the ARC to HMRC or Border Force in Great Britain.

Export Shop Returns – Updating the Export Shop regulations to support the published policy on the 'buy back' policy

Section 14 of [excise notice 197a] explains the 'buy-back' procedures passengers and export shops should follow when a passenger has purchased goods without payment of excise duty, but no longer travels.

We intend to amend the Excise Goods (Export Shops) Regulations 2000 to ensure that it is clear an excise duty point does not occur when a passenger does not leave the UK with the goods, but they are returned and accepted by the export shop operator. This will ensure clarity in the legislation to allow goods to be returned to the export shop without the payment of UK excise duty and be accepted by the export shop warehousekeeper.

The policy and process will not change.

Simplified movements – Legislating to recognise the simplified movements between Customs and Excise warehouses as a simplification in Part 9 of HMDP

Section 7.2.3 of excise notice 197 permits a movement simplification where goods can move from a customs warehouse to an excise warehouse. Where the person approved to operate a customs warehouse and the authorised warehouse keeper are the same person (or the same company group), the goods can be moved without a registered consignor or the use of EMCS. This is on the basis that the customs and excise warehouses located on the same site, and the goods are only moved on a road or over land that is controlled by the warehousekeeper.

This legislative change is to insert this simplification under part 9 of the Excise Goods (Holding, movement and duty point) Regulations 2010, so it is treated consistently with other simplified movements.

The policy and process will not change.