

# RoW-NI: Duty Paid

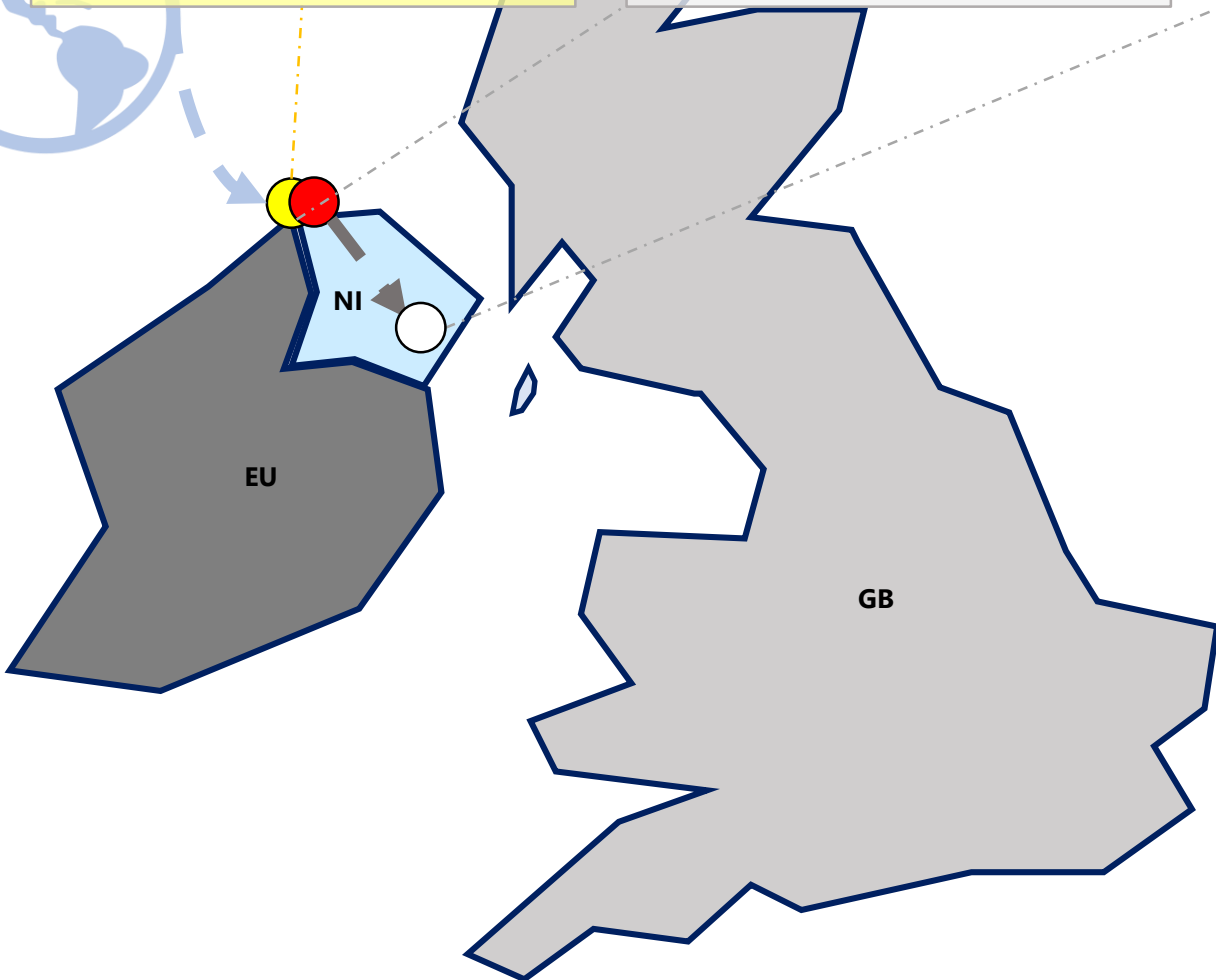
**APPROACH:** The process for third country (non-EU, non-UK) arrivals will operate in the same way that it does currently. For excise goods that are to be moved as duty paid all charges and duties are paid upon import into NI (or release from a customs special procedure) and the goods are released for consumption and into free circulation. If the goods subsequently move out of Northern Ireland, then they would do so in accordance with the rules relevant to that movement.

**C1: UCC applies:** Import dec. made on CDS on NI arrival, duties & charges secured-goods enter free circulation

**E1:** Traders could choose to  
 a) Pay **UK** excise duty **OR**  
 b) Place goods into duty suspension

**E2a: UK** excise duty is paid and goods are released for consumption and free circulation in **UK**.

**E3a: Onward Movement** If goods subsequently moved, they would follow the duty paid approach for that movement, either **NI-GB**, or **NI-EU**



Key	
	Excise Control
	Excise DP Destination
	Customs Control
	Customs Ctl. No Dec
	Excise Duty Point
	Excise Drawback
	UK Duty Secured for NI
	DP Movement
	DS Movement
	Excise Interaction
	Customs Interaction