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STATUTORY INSTRUMENTS

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**2000 No. 645**

**The Excise Goods (Export Shops) Regulations 2000**

**PART I**

**PRELIMINARY**

**Application**

2.—(1) These Regulations apply to any excise warehouse from which excise goods may be supplied to entitled passengers without payment of excise duty.

(2) An excise warehouse to which these Regulations apply shall be known as an “export shop”.