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STATUTORY INSTRUMENTS

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**2020 No. 1559**

The Excise Duties (Northern Ireland Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2020

PART 1

PROVISIONS IMPLEMENTING ARTICLE 8  
OF THE NORTHERN IRELAND PROTOCOL

[<sup>F1</sup>18. In regulation 17—

(a) in paragraph (2)(b)—

(i) for “the United Kingdom” substitute “Northern Ireland”;

(ii) for “vendor” substitute “consignor”;

(iii) for “vendor’s” substitute “consignor’s”;

(b) in paragraph (5), for “article 38(4)” substitute “Article 46(4)”;

(c) at the end of paragraph (5) insert “and includes an irregularity that is deemed to have occurred in accordance with regulation 85A(1)”.]

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**Textual Amendments**

**F1** Reg. 18 substituted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), [Sch. 2 para. 9](#)

**Changes to legislation:**

There are currently no known outstanding effects for the The Excise Duties (Northern Ireland Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2020, Section 18.