
STATUTORY INSTRUMENTS

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

40. In regulation 44—

[^{F1}(a) for paragraph (1) substitute—

“(1) This regulation applies to the export from Northern Ireland of energy products by sea, other than in cases where those products are moved in accordance with regulation 35(a)(iii) or (v).”;

(b) in paragraph (3)—

(i) after “the territory of the EU” insert “or Northern Ireland”;

(ii) before “computerised system” insert “EU”.

Textual Amendments

F1 Reg. 40(a) 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. 23](#)

Commencement Information

II Reg. 40 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

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 40.