
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

**Amendments to the Excise Goods (Holding, Movement and Duty Point) (Amendment etc.)
(EU Exit) Regulations 2019**

88. After regulation 10 (amendments to regulation 7) insert—

“**10A.** After regulation 7 insert—

“**7A.**—(1) An excise duty point does not arise by virtue of regulation 6(1)(d) where excise goods enter Great Britain from the Republic of Ireland having merely passed through the Republic of Ireland and it is shown to the satisfaction of the Commissioners that UK excise duty has been paid on those goods in Northern Ireland.

(2) The Commissioners may in a notice published by them⁽¹⁾ specify details of the evidence that will be accepted as demonstrating that the conditions in paragraph (1) have been complied with.””.

⁽¹⁾ Any notices mentioned in this instrument will be published at: <https://www.gov.uk/government/collections/customs-vat-and-excise-uk-transition-legislation-from-1-january-2021>. A hard copy may be obtained free of charge by arrangement with HM Revenue and Customs, 100 Parliament Street, London SW1A 2BQ.