
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**

89. For regulation 19 (amendment to regulation 37) substitute—

“**19.** In regulation 37—

- (a) make the existing text paragraph (1);
- (b) in paragraph (1)(a)(ii) for “EU” substitute “United Kingdom”;
- (c) after the paragraph (1) insert—

“(2) The modifications in paragraphs (3) and (4) apply in cases where excise goods are being transported between Great Britain and Northern Ireland in either direction (and accordingly regulation 37 of the Northern Ireland Regulations 2020 applies in respect of the part of the journey in Northern Ireland).

(3) Where excise goods are sent from a place in Great Britain to a place in Northern Ireland—

- (a) the references in paragraph (1)(a)(ii) and Part 8 to a place from where the goods will leave the United Kingdom include references to a place from where the goods will leave Great Britain for Northern Ireland; but
- (b) regulation 59A does not apply to the movement.

(4) Where excise goods are sent from a place in Northern Ireland to a place in Great Britain, the references in paragraph (1)(b) and Part 8 to the place of importation include references to the place where the goods arrive in Great Britain from Northern Ireland.”.

Commencement Information

II Reg. 89 in force at 31.12.2020 immediately before IP completion day, see [reg. 1\(2\)](#)

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 89.