
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**

92. In regulation 23 (amendment of regulation 57) insert—

“(1A) After paragraph (1) insert—

“(1A) Where the excise goods are dispatched from Great Britain to Northern Ireland (or vice versa) in duty suspension and the goods are placed under a further duty suspension arrangement immediately upon importation into Northern Ireland or Great Britain (as the case may be) only one electronic administrative document needs to be used.””.