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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 2

Miscellaneous Provisions and Amendments

**Amendment to the Excise Duties (Miscellaneous Amendments) (EU Exit) Regulations 2019**

**96.**—(1) Regulation 3 (amendments to the Excise Goods (Drawback) Regulations 1995<sup>(1)</sup>) of the Excise Duties (Miscellaneous Amendments) (EU Exit) Regulations 2019<sup>(2)</sup> is amended as follows.

(2) After paragraph (1) insert—

“(1A) In regulation 3 (application) after “provided that” insert “(subject to regulation 3A)”.

(1AB) After regulation 3 insert—

**“Application – Northern Ireland**

**3A.** These Regulations also apply to excise goods chargeable with a duty of excise provided that those goods have been transported from Great Britain to Northern Ireland via the EU.”.

(3) In paragraph (5) (substitution of regulation 10) in the inserted regulation 10, after “documentary evidence of export” insert “and (in the case of claims in respect of goods that have been transported from Great Britain to Northern Ireland via the EU), payment of excise duty”.

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(1) S.I. 1995/1046; as amended by S.I. 2010/593.

(2) S.I. 2019/14.