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STATUTORY INSTRUMENTS

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**2022 No. 265**

**The Excise Duties (Northern Ireland etc. Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2022**

**PART 2**

**Amendments**

**Amendment of the Excise Duties (Northern Ireland Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2020**

**3.**—(1) NIMMA 2020 are amended as follows.

(2) In regulation 93 (offset against excise duty resulting from movement of excise goods to Northern Ireland)—

- (a) in paragraph (1), after “Great Britain” insert “or the Isle of Man”;
- (b) in paragraph (2), after “UK excise duty” insert “, or a corresponding duty under the law of the Isle of Man,”;
- (c) in paragraph (4), after “UK excise duty” insert “, or a corresponding duty under the law of the Isle of Man,”;
- (d) after paragraph (4) insert—

“(5) This Regulation does not apply in relation to movements of excise goods<sup>(1)</sup> to Northern Ireland from the Isle of Man that start before 1st April 2022.”.

(3) In regulation 94 (remittance of excise duty)—

- (a) in paragraph (1), in the words before sub-paragraph (a), after “Great Britain” insert “or the Isle of Man”;
- (b) for paragraph (2) substitute—

“(2) Where, under regulation 93, the Commissioners have offset duty that has previously been paid against the excise duty due, they may remit any such excise duty that remains payable, upon application by a person who is liable to pay that duty.”.

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**Commencement Information**

**II** Reg. 3 in force at 1.4.2022, see [reg. 1](#)

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(1) “Excise goods” is defined in regulation 3(1) of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010 (S.I. 2010/593).

**Changes to legislation:**

There are currently no known outstanding effects for the The Excise Duties (Northern Ireland etc. Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2022, PART 2.