
STATUTORY INSTRUMENTS

2023 No. 64

**EXCISE
VALUE ADDED TAX**

**The Excise Duties and Value Added Tax
(Northern Ireland) (Miscellaneous Modifications
and Amendments) Regulations 2023**

<i>Made</i>	- - - -	<i>19th January 2023</i>
<i>Laid before the House of Commons</i>	- - - -	<i>23rd January 2023</i>
<i>Coming into force</i>	- -	<i>13th February 2023</i>

The Commissioners for His Majesty's Revenue and Customs make these Regulations in exercise of the powers conferred by sections 100G and 100H of the Customs and Excise Management Act 1979(1), section 13A of the Customs and Excise Duties (General Reliefs) Act 1979(2) and sections 45(1) and (2) and 48(10) and (11) of the Taxation (Cross-border Trade) Act 2018(3).

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- (1) 1979 c. 2. Section 1(1) defines “the Commissioners”; the definition of “the Commissioners” was substituted by the paragraph 22(b) of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 (c. 11). Sections 100G and 100H were inserted by Schedule 4 to the Finance Act 1991 (c. 31). Section 100H was amended by paragraph 6 of Schedule 1, paragraph 4 of Schedule 2 and paragraph 1 of Part 1 of Schedule 18 to the Finance (No. 2) Act 1992 (c. 48) and by paragraph 2 of Part 1 of Schedule 3 to the Finance Act 2002 (c. 23).
- (2) 1979 c. 3. Section 13A was inserted by s28(1) of the Finance Act 1989 (c. 26); section 18(2) of the Customs and Excise Duties (General Reliefs) Act 1979 as read with section 1(1) of the Customs and Excise Management Act 1979 (see also footnote (a)), defines “the Commissioners”. Section 13A has been amended by paragraph 132 of Schedule 7(3) to the Taxation (Cross-border Trade) Act 2018 (c. 22).
- (3) 2018 c. 22.