

## SCHEDULE 2

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

#### PART 1

##### Amendments relating to the Northern Ireland Modifications of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010

**16.** In regulation 32—

(a) after paragraph (c) insert—

“(ca) after paragraph (a)(iv) insert—

“(v) a customs office of exit, where provided for in Article 329(5) of Implementing Regulation (EU) 2015/2447(1), which is at the same time the customs office of departure for the external transit procedure, where provided for in Article 189(4) of Delegated Regulation (EU) 2015/2446(2), in relation to those goods;”;

(b) in paragraph (e), for “Northern Ireland” substitute “NI”.

---

(1) OJ No. L 343 29.12.2015, p. 558, to which there are amendments not relevant to these Regulations.

(2) OJ No. L 343 29.12.2015 p. 1; relevant amending instruments are Regulation (EU) 2018/1063 of 16 May 2018 amending and correcting Delegated Regulation (EU) 2015/2446 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code (OJ No. L 192, 30.7.2018, p. 1).