

## 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

**17.** In regulation 35—

(a) omit paragraph (a);

(b) before paragraph (b) insert—

“(aa) for the words from “Except for movements” to “specify in a notice” substitute “Subject to paragraphs (1A) and (1B)”.”;

(c) after paragraph (c) insert—

“(d) at the end of paragraph (1) insert—

“(1A) Paragraph (1) does not apply to movements between tax warehouses in Northern Ireland which the Commissioners may specify in a notice published by them.

(1B) Paragraph (1)(a) does not apply to movements of energy products by fixed pipeline, except in cases which the Commissioners may specify in a notice published by them.”.”.