

## 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

**26.** In regulation 44, for paragraph (a) substitute—

“(a) for paragraph (1) substitute—

“(1) This regulation applies where—

- (a) excise goods have been dispatched from an EU Member State to a place in Northern Ireland from where they will leave Northern Ireland for a non-EU destination, and
- (b) in relation to those goods, an export declaration is lodged in Northern Ireland.”;