

## SCHEDULE 2

### CONSEQUENTIAL AMENDMENTS

#### Modifications etc. (not altering text)

- C1** Regulations, as they had effect immediately before IP completion day, continued (with modifications) (N.I.) (31.12.2020) in respect of the holding, movement and taxation of excise goods in Northern Ireland by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), regs. 1(1), **2-80** (as amended (13.2.2023) by [S.I. 2023/64](#), reg. 1(2), **Sch. 2 paras. 1-39**)

**15.**—(1) In paragraph (1) of regulation 3 (interpretation)—

- (a) in the definition of “duty” omit “, except in regulation 12(1B)(d) below,”;
- (b) after the definition of “electronic removal” insert—

““excise duty point” means the time when the duty is payable by a person, whether or not payment may be deferred, and is prescribed by Part 2 of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010;”;

- (c) for “REDS” substitute “ UK registered consignee ”.

(2) In regulation 8 (registered stores) omit paragraphs (1) and (2).

(3) In regulation 17 (deferred payment-payment day)—

- (i) for “REDS” (in all places) substitute “ UK registered consignee (other than a temporary registered consignee) ”;

(ii) after paragraph (5) insert—

“(6) In this regulation “temporary registered consignee” has the meaning given in regulation 3 of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010.”.

**Changes to legislation:**

There are currently no known outstanding effects for the The Excise Goods (Holding, Movement and Duty Point) Regulations 2010, Paragraph 15.