
STATUTORY INSTRUMENTS

2020 No. 1559

**EXITING THE EUROPEAN UNION
EXCISE**

**The Excise Duties (Northern Ireland Miscellaneous
Modifications and Amendments) (EU Exit) Regulations 2020**

Made - - - - *22nd December*
Laid before the House of *2020*
Commons - - - - *23rd December 2020*
Coming into force in accordance with regulation 1

The Commissioners for Her Majesty's Revenue and Customs, in exercise of the powers conferred by sections 45(1) and (2) and 48(10) and (11)(b) and (d) of the Taxation (Cross-border Trade) Act 2018⁽¹⁾, make the following Regulations.

(1) [2018 c.22](#). Section 49 of that Act defines "HMRC Commissioners" as meaning the Commissioners for Her Majesty's Revenue and Customs.

Changes to legislation:

There are currently no known outstanding effects for the The Excise Duties (Northern Ireland Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2020, Introductory Text.