

STATUTORY INSTRUMENTS

2020 No. 1559

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

PART 1

**PROVISIONS IMPLEMENTING ARTICLE 8
OF THE NORTHERN IRELAND PROTOCOL**

19. In regulation 19—

[^{F1}(za) in paragraph (1) for “any of paragraphs (2) to (5)” substitute “paragraph (2)”];

(a) in paragraph (2) after “tax warehouse” (in each place it occurs) insert “in Northern Ireland”;

(b) omit paragraphs (3) and (4);

[^{F2}(c) omit paragraph (5);]

(d) in paragraph (6)—

(i) in subparagraph (a) after “tax warehouse” insert “in Northern Ireland”;

(ii) omit [^{F3}subparagraphs (b) and (c)];

^{F4}(iii)

(e) omit paragraph (7)(b) [^{F5}and (c)].

- F1** Reg. 19(za) inserted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 10(a)**
- F2** Reg. 19(c) substituted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 10(b)**
- F3** Words in reg. 19(d)(ii) substituted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 10(c)**
- F4** Reg. 19(d)(iii) omitted (13.2.2023) by virtue of [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 10(d)**
- F5** Words in reg. 19(e) inserted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 10(e)**

Commencement Information

- I1** Reg. 19 in force at 31.12.2020 on IP completion day, see [reg. 1\(1\)](#)

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, Section 19.