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STATUTORY INSTRUMENTS

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**2023 No. 64**

The Excise Duties and Value Added Tax  
(Northern Ireland) (Miscellaneous Modifications  
and Amendments) Regulations 2023

**Citation and commencement**

1.—(1) These Regulations may be cited as the Excise Duties and Value Added Tax (Northern Ireland) (Miscellaneous Modifications and Amendments) Regulations 2023.

(2) These Regulations come into force on 13th February 2023.