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STATUTORY INSTRUMENTS

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**2010 No. 593**

The Excise Goods (Holding, Movement  
and Duty Point) Regulations 2010

<sup>F1</sup>**PART 12**

DISTANCE SALES OF EXCISE GOODS FROM ANOTHER MEMBER STATE

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**F1** Pts. 10-12 omitted (31.12.2020) by virtue of [The Excise Goods \(Holding, Movement and Duty Point\) \(Amendment etc.\) \(EU Exit\) Regulations 2019 \(S.I. 2019/13\)](#), regs. 1, **31** (with reg. 44) (as amended by S.I. 2020/1494, regs. 1, 2); S.I. 2020/1640, reg. 2, Sch.

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

**C1** Pt. 12, as it 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), **64-69** (with regs. 2, 3) (as amended (13.2.2023) by S.I. 2023/64, reg. 1(2), **Sch. 2 para. 34**)

**Changes to legislation:**

There are currently no known outstanding effects for the The Excise Goods (Holding, Movement and Duty Point) Regulations 2010, PART 12.