

SCHEDULE 3

Regulation 91

SCHEDULE OF REVOCATIONS

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**)

| (1) Regulations revoked | (2) References | (3) Extent of revocation |
|--|---------------------------------|--|
| The Excise Warehousing (Etc.) Regulations 1988 | S.I. 1988/809 | Regulation 10A and Schedule 5 |
| The Excise Goods (Holding, Movement and REDS) Regulations 1992 | S.I. 1992/3135 | The whole Regulations |
| The Beer Regulations 1993 | S.I. 1993/1228 | Regulations 13, 15, 19 and 34 |
| The Warehousekeepers and Owners of Warehoused Goods Regulations 1999 | S.I. 1999/1278 | Regulation 23 |
| The Tobacco Products Regulations 2001 | S.I. 2001/1712 | Regulations 12, 13 and 28 |
| The Excise Duty Points (Duty Suspended Movements of Excise Goods) Regulations 2001 | S.I. 2001/3022 | The whole Regulations |
| The Excise Goods (Accompanying Documents) Regulations 2002 | S.I. 2002/501 | The whole Regulations, other than regulations 1, 27, 30 and the Schedule |
| The Beer and Excise Warehousing (Amendment) Regulations 2002 | S.I. 2002/1265 | Regulation 2(2) |
| The Excise Goods, Beer and Tobacco Products (Amendment) Regulations 2002 | S.I. 2002/2692 | Regulations 2, 3 and 4(2) and (3) |
| The Excise Duty Points (Etc.)(New Member States) Regulations 2004 | S.I. 2004/1003 | Regulations 8, 9 and 10 |
| The Excise Warehousing (Energy Products) Regulations 2004 | S.I. 2004/2064 | Regulation 6 |

Changes to legislation: There are currently no known outstanding effects for the The Excise Goods (Holding, Movement and Duty Point) Regulations 2010, SCHEDULE 3. (See end of Document for details)

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|---|----------------|---------------------------|
| The Hydrocarbon Oil (Registered Remote Markers) Regulations 2005 | S.I. 2005/3472 | Regulation 14 |
| The Beer, Cider and Perry, Spirits, and Wine and Made-wine (Amendment) Regulations 2006 | S.I. 2006/1058 | Regulations 4(4) and 7(4) |
| The Tobacco Products and Excise Goods (Amendment) Regulations 2006 | S.I. 2006/1787 | Regulations 2 and 3(6) |

Notes

The Excise Warehousing (Etc.) Regulation 1988

1. The revocation of regulation 10A and Schedule 5 only has effect in relation to goods imported on or after 1st January 2011.

The Beer Regulations 1993

2. The revocation of regulation 13(1) to (3) of the Beer Regulations 1993 only has effect from 1st January 2011.

The Excise Goods (Accompanying Documents) Regulations 2002

3. Part V (imports not under community duty suspension arrangements) shall continue to apply to excise goods imported after 31st March 2010 where the movement of the goods was initiated under cover of an accompanying document on or before that date.

4. The following regulations shall continue to apply to movements of excise goods under duty suspension arrangements which are initiated under cover of the formalities set out in Article 18 of Council Directive 92/12 EEC of 25th February 1992 ^{M1} before 1st January 2011—

- (a) in Part I (preliminary), regulation 2 (in so far as it applies for the purposes of Parts II and IV);
- (b) in Part II (exports under duty suspension arrangements), regulations 4 to 7;
- (c) in Part IV (imports under community duty suspension arrangements), regulations 11 to 14;
- (d) in Part VI (obligations, conditions and restrictions), regulations 19 and 20 (in so far as they apply for the purposes of Parts II and IV);
- (e) in Part VII (excise duty point, payment of excise duty, forfeiture and civil penalties), regulations 21(1), (2), (3) and (5), 22(1)(a) and (b), (2), (3) and (4), 23, 24 and 25 (in so far as it applies to a contravention or failure to comply with regulations 9, 10, 16, 17 or 18);
- (f) in Part VIII (administrative provision and consequential amendments), regulation 26,

and for these purposes references to “REDS” and “occasional importer” in those regulations shall be construed as references to “UK registered consignee” and “temporary registered consignee” respectively.

Marginal Citations

M1 OJ L 076, 23.03.92, p 1.

Changes to legislation: There are currently no known outstanding effects for the The Excise Goods (Holding, Movement and Duty Point) Regulations 2010, SCHEDULE 3. (See end of Document for details)

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