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STATUTORY INSTRUMENTS

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**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**

**Savings and modifications to the Excise Goods (Holding, Movement and Duty Point) Regulations 2010**

**2.** The Excise Goods (Holding, Movement and Duty Point) Regulations 2010(1) as they had effect immediately before IP completion day (“the Northern Ireland Regulations”) shall apply in respect of the holding, movement and taxation of excise goods in Northern Ireland subject to the savings and modifications in this Part.

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**Commencement Information**

**11** Reg. 2 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 2.