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STATUTORY INSTRUMENTS

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**2020 No. 1619**

**EXITING THE EUROPEAN UNION  
VALUE ADDED TAX  
EXCISE**

**The Travellers' Allowances and Miscellaneous  
Provisions (Northern Ireland) (EU Exit) Regulations 2020**

*Made - - - - 21st December 2020  
Laid before the House of Commons - - 22nd December 2020*

*Coming into force in accordance with regulation 1*

**THE TRAVELLERS' ALLOWANCES AND  
MISCELLANEOUS PROVISIONS (NORTHERN  
IRELAND) (EU EXIT) REGULATIONS 2020**

1. Citation and commencement
2. Savings and modifications to the Travellers' Allowances Order 1994
3. The 1994 Order is modified as follows.
4. In article 2— (a) in paragraphs (1) and (2)(a) for...
5. In article 3 after “are not imported” insert “into Northern...
6. In the Schedule, in the table, in the second column...
7. Savings and modifications to the Excise Goods (Sales on Board Ships and Aircraft) Regulations 1999
8. A person who was a registered mobile operator or a...
9. The 1999 Regulations are modified as follows.
10. In regulation 2(1) (interpretation) in the definition of “relevant period”—...
11. In the heading to Part 4, for “the United Kingdom”...
12. In regulation 13(2) (application of Part 4) for “another” substitute...
13. In regulation 15 (stocktaking – exported merchandise) in paragraphs (2)...
14. In the heading to Part 5, for “the United Kingdom”...
15. In regulation 17 (stocktaking-exported merchandise)— (a) in paragraph (2) for...
16. In regulation 18 (excise duty points-merchandise)— (a) in paragraph (1) —...
17. In regulation 19(1) (excise duty points-stores)— (a) in subparagraph (a)...

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

18. In regulation 22D(1) (unshipping of merchandise) for “the United Kingdom”...  
Signature  
Explanatory Note