
STATUTORY INSTRUMENTS

2022 No. 265

**EXITING THE EUROPEAN UNION
EXCISE**

**The Excise Duties (Northern Ireland etc. Miscellaneous
Modifications and Amendments) (EU Exit) Regulations 2022**

<i>Made</i>	- - - -	<i>9th March 2022</i>
<i>Laid before the House of Commons</i>	- -	<i>10th March 2022</i>
<i>Coming into force</i>		<i>1st April 2022</i>

**THE EXCISE DUTIES (NORTHERN IRELAND
ETC. MISCELLANEOUS MODIFICATIONS AND
AMENDMENTS) (EU EXIT) REGULATIONS 2022**

PART 1

Introduction

1. Citation and commencement
2. Interpretation

PART 2

Amendments

3. Amendment of the Excise Duties (Northern Ireland Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2020

PART 3

Additional amounts – payment

4. Simplified excise duty model
5. Time of payment and return
6. Record-keeping

Status: This is the original version (as it was originally made).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

PART 4

Importation – transitional provisions

7. Modification of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010
8. Contravention of conditions or requirements – duty point and persons liable to pay
9. Movements of excise goods from a transitional arrival location under duty suspension arrangements
10. Relevant regulations
Signature
Explanatory Note