

## SCHEDULE 2

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

#### PART 1

##### Amendments relating to the Northern Ireland Modifications of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010

4. In regulation 8—
- (a) omit paragraph (b)(iii) and (iv);
  - (b) for paragraph (c) substitute—
    - “(c) in paragraph (1)(c), for “are produced” substitute “are produced or processed in Northern Ireland”;
  - (d) for paragraph (1)(d) substitute—
    - “(d) are charged with duty at—
      - (i) importation into Northern Ireland unless they are placed, immediately upon importation, under a duty suspension arrangement; or
      - (ii) irregular entry into Northern Ireland, unless the customs debt in relation to those goods was extinguished in accordance with Article 124(1)(e), (f), (g) or (k) of the Union Customs Code Regulation.”;
  - (e) for paragraphs (2) and (3) substitute—
    - “(2) In paragraph (1)(d)—
      - “importation” means the release of goods for free circulation in accordance with Article 201 of the Union Customs Code Regulation;
      - “irregular entry” means the entry into Northern Ireland of goods which have not been released for free circulation in accordance with Article 201 of the Union Customs Code Regulation and for which a customs debt under Article 79(1) of that Regulation has been incurred, or would have been incurred if the goods had been subject to customs duty.”.”.