

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

6. For regulation 12 substitute—

“12. In regulation 9—

- (a) in paragraph (1) for “the United Kingdom” (in each place it occurs) substitute “Northern Ireland”;
- (b) in paragraph (1)(b)(ii)—
 - (i) for “UK” substitute “NI”;
 - (ii) for “Article 79 of Council Regulation 2913/92 EEC” substitute “Article 201 of the Union Customs Code Regulation”;
- (c) in paragraph (3), for “Article 10(6)” substitute “Article 9(6)”.

12A. In regulation 11—

- (a) after “production”, in each place it occurs, insert “or processing”;
- (b) after “producing”, insert “or processing”.

12B. In regulation 12—

- (a) in paragraph (1), for “regulation 6(1)(d) (importation of excise goods that have not been produced or are not in free circulation in the EU)” substitute “regulation 6(1)(d)(i) (importation of excise goods)”;
- (b) in paragraph (2), for “importation” substitute “entry, as referred to in regulation 6(1)(d)(ii) (irregular entry of excise goods),”;
- (c) in paragraph (3), for “importation” substitute “entry”.