

SCHEDULE

Consequential Amendments

The Excise Duties (Removal of Alcoholic Liquor to Northern Ireland and Miscellaneous Amendments) Regulations 2021

13.—(1) The Excise Duties (Removal of Alcoholic Liquor to Northern Ireland and Miscellaneous Amendments) Regulations 2021(1) are amended as follows.

(2) In regulation 2 (interpretation)—

(a) in the definition of “authorised person” for “either or both of sections 8 and 10 of the Alcoholic Liquor Duties Act 1979” substitute “section 78 (authorised use for certain purposes) of the Finance (No. 2) Act 2023”;

(b) at the relevant place insert—

““relevant premises” has the meaning given by section 78(4) of the Finance (No. 2) Act 2023;”.

(3) In regulation 4(1) (documents to accompany spirits removed to Northern Ireland) for “a warehouse” substitute “relevant premises”.