

## SCHEDULES

### SCHEDULE 1

#### CUSTOMS DUTIES ETC: AMENDMENTS RELATING TO THE NORTHERN IRELAND PROTOCOL

##### *Amendments of TCTA 2018*

- 10 (1) Schedule 7 (import duty: consequential amendments) is amended as follows.
- (2) In paragraph 114, after “Part 1” insert “or section 40A or 40B”.
- (3) In paragraph 146—
- (a) the existing text becomes sub-paragraph (1);
  - (b) after that sub-paragraph insert—
 

“(2) Where the provisions of CEMA 1979 relating to transit sheds continue to have effect for any purpose (see paragraph 158), the provision amended by sub-paragraph (1) continues to have effect, for that purpose, as if the amendments made by that sub-paragraph were not made.”
- (4) In paragraph 150(3)(a)—
- (a) after “Part 1” insert “and sections 40A and 40B”;
  - (b) for “it applies” substitute “they apply”.
- (5) In paragraph 156—
- (a) for sub-paragraph (2) substitute—
 

“(2) In subsection (2)—

    - (a) in paragraph (b), for “of Council Regulation (EC) No 384/96, as amended from time to time” substitute “it has in Union customs legislation”;
    - (b) in paragraph (c) for “of Council Regulation (EC) No 2026/97, as amended from time to time” substitute “it has in Union customs legislation”.
  - (b) in sub-paragraph (3)(b), after “Part 1” insert “and sections 40A and 40B”;
  - (c) for sub-paragraph (4) substitute—
 

“(4) In subsection (9), in paragraph (c), for “EU law” substitute “retained EU law, or Union customs legislation.”
  - (5) After that subsection insert—
 

“(10) In this section “Union customs legislation” has the meaning it has in Part 1 of the Taxation (Cross-border Trade) Act 2018.””
- (6) After paragraph 157 insert—

## “PART 4

### SAVINGS AND MODIFICATIONS IN RELATION TO NORTHERN IRELAND

#### Application of CEMA 1979 etc

158 (1) CEMA 1979—

- (a) continues to have effect, for any purpose in connection with duty under section 30A(3), as if the amendments made by Part 2 of this Schedule, other than the amendments made by paragraphs 4(4), 93 and 114, were not made, and
- (b) applies for any such purpose as if—
  - (i) references to an exportation of goods (however framed) included the exit of goods from Northern Ireland that are being removed to Great Britain,
  - (ii) references to the departure (however framed) of any goods, person or vehicle from the United Kingdom included a departure of those goods or that person or vehicle from Northern Ireland that is not also a departure from the United Kingdom,
  - (iii) references to “the customs territory of the European Union”, other than the reference in section 21(2), were to “Northern Ireland or the customs territory of the European Union”,
  - (iv) references to “EU customs duties” were to “duty under section 30A(3) of the Taxation (Cross-border Trade) Act 2018”,
  - (v) in section 63(1) and (2), after “place outside” there were inserted “Northern Ireland and” (and the reference to “those States” in section 63(1) included Northern Ireland),
  - (vi) in section 78(1B)—
    - (a) in the words before paragraph (a), for “another” there were substituted “a”, and
    - (b) in paragraphs (a) and (b)(ii) after “place outside” there were inserted “Northern Ireland and”,
  - (vii) in section 92(4)(a) and (b), before “member States” there were inserted “Northern Ireland or the”,
  - (viii) in section 125(1), for “an EU customs duty” there were substituted “a duty of customs”,
  - (ix) in subsection (1A) and (2)(a) of section 157, the words “other than the United Kingdom” were omitted,
  - (x) the following references to the United Kingdom were to Northern Ireland—
    - (a) the references in the definitions of “Community transit goods” and “transit or transhipment” in section 1(1);

- (b) the references in sections 36(1), 55(4)(a), 63(2) to (4), 74, 78(1)(a) and (b), 96(4) and 134(2);
  - (c) the reference in the words after paragraph (b) of section 58C(3);
  - (d) the second reference in sections 67(1) and 78(2A);
  - (e) the first reference in sections 69(1) and 70(3), and
- (xi) the following were omitted—
- (a) sections 21(8), 35(9), 61(9), 63(7), 70(5), 74(5) and 78(1A);
  - (b) the words after paragraph (b) of the definition of “Community transit goods” in section 1;
  - (c) the words “and the Isle of Man” in sections 34(1), 36(1), 53(1), 64(1) and 66(1)(a) and (d);
  - (d) the words “or the Isle of Man” in section 43(5);
  - (e) the words “or between a place in the United Kingdom and a place in the Isle of Man” in section 69(1) and (3);
  - (f) the words “subject to subsection (1A) above,” in section 78(2A).
- (2) CEMA 1979 applies, for any purpose in connection with duty under section 30C, as if—
- (a) references to an importation of goods (however framed) included the entry of goods in Great Britain in the course of a removal of those goods to Great Britain from Northern Ireland,
  - (b) references to an exportation of goods (however framed) included the exit of goods from Great Britain that are being removed to Northern Ireland,
  - (c) references to the departure (however framed) of any goods, person or vehicle from the United Kingdom included a departure of those goods or that person or vehicle from Great Britain that is not also a departure from the United Kingdom, and
  - (d) references to the arrival of any goods, person or vehicle from a place outside the United Kingdom (however framed) included the arrival of those goods or that person or vehicle in Great Britain.
- (3) CEMA 1979—
- (a) continues to have effect, for any purpose in connection with duty under section 40A, as if the amendments made by Part 2 of this Schedule, other than the amendments made by paragraphs 4(4), 93 and 114, were not made, and
  - (b) applies for any such purpose as if—
    - (i) references to an importation of goods (however framed) included the entry of goods in Northern Ireland in the course of a removal of those goods to Northern Ireland from Great Britain,

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- (ii) references to an exportation of goods (however framed) included the exit of goods from Northern Ireland that are being removed to Great Britain,
- (iii) references to the departure (however framed) of any goods, person or vehicle from the United Kingdom included a departure of those goods or that person or vehicle from Northern Ireland that is not also a departure from the United Kingdom,
- (iv) references to the arrival of any goods, person or vehicle from a place outside the United Kingdom (however framed), except in section 78(2A), were to the arrival of those goods or that person or vehicle in Northern Ireland,
- (v) references to “the customs territory of the European Union”, other than the reference in section 21(2), were to “Northern Ireland or the Customs territory of the European Union”,
- (vi) references to “EU customs duties” were to “duty under section 40A of the Taxation (Cross-border Trade) Act 2018”,
- (vii) in section 63(1) and (2), after “place outside” there were inserted “Northern Ireland and” (and the reference to “those States” in section 63(1) included Northern Ireland),
- (viii) in section 78(1B)—
  - (a) in the words before paragraph (a), for “another” there were substituted “a”, and
  - (b) in paragraphs (a) and (b)(ii) after “place outside” there were inserted “Northern Ireland and”,
- (ix) in section 92(4)(a) and (b), before “member States” there were inserted “Northern Ireland or the”,
- (x) in section 125(1), for “an EU customs duty” there were substituted “a duty of customs”,
- (xi) in subsection (1A) and (2)(a) of section 157, the words “other than the United Kingdom” were omitted,
- (xii) the following references to “the United Kingdom” were to “Northern Ireland”—
  - (a) the references in the definitions of “Community transit goods” and “transit or transhipment” in section 1(1);
  - (b) the references in sections 36(1), 55(4)(a), 63(2) to (4), 74, 78(1)(a) and (b), 96(4) and 134(2);
  - (c) the reference in the words after paragraph (b) of section 58C(3);
  - (d) the second reference in sections 67(1) and 78(2A);
  - (e) the first reference in sections 69(1) and 70(3), and
- (xiii) the following were omitted—

- (a) sections 21(8), 35(9), 61(9), 63(7), 70(5), 74(5) and 78(1A);
  - (b) the words after paragraph (b) of the definition of “Community transit goods” in section 1;
  - (c) the words “and the Isle of Man” in sections 34(1), 36(1), 53(1), 64(1) and 66(1)(a) and (d);
  - (d) the words “or the Isle of Man” in section 43(5);
  - (e) the words “or between a place in the United Kingdom and a place in the Isle of Man” in section 69(1) and (3);
  - (f) the words “subject to subsection (1A) above,” in section 78(2A).
- (4) The Customs and Excise Duties (General Reliefs) Act 1979—
- (a) continues to have effect, for any purpose in connection with duty under section 30A(3) or 40A, as if the amendments made by Part 3 of this Schedule, other than the amendments made by paragraphs 123, 135 and 138(3)(b), were not made, and
  - (b) applies for any such purpose as if—
    - (i) references to an EU instrument or an EU obligation were to the provisions of Union customs legislation,
    - (ii) references to an importation of goods (however framed) included the entry of those goods in Northern Ireland in the course of a removal of those goods to Northern Ireland from Great Britain,
    - (iii) references to an exportation of goods (however framed) included the exit of goods from Northern Ireland that are being removed to Great Britain,
    - (iv) references to the entry of any person or vehicle into the United Kingdom (however framed) included the arrival of that person or vehicle in Northern Ireland, and
    - (v) in section 2 (reliefs from customs duty referable to Community practices), for “other” there were substituted “the”.
- (5) Part 1 of the Finance Act 1994—
- (a) continues to have effect, for any purpose in connection with duty under section 30A(3) or 40A, as if the amendments made by Part 3 of this Schedule, other than the amendments made by paragraphs 144(b) and 145(3)(d), (f) and (i), were not made,
  - (b) applies for any such purpose as if—
    - (i) references to an importation of goods (however framed) included the entry of goods in Northern Ireland in the course of a removal of those goods to Northern Ireland from Great Britain,
    - (ii) references to an exportation of goods (however framed) included the exit of goods from Northern Ireland that are being removed to Great Britain,
    - (iii) any reference to the Community Customs Code were to Union customs legislation, and

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- (iv) in section 12B(2)(a) (relevant time in case of assessment under section 61 of CEMA 1979) the reference to the United Kingdom were to Northern Ireland, and
  - (c) applies for any purpose in connection with duty under section 30C as if—
    - (i) references to an importation of goods (however framed) included the entry of goods in Great Britain in the course of a removal of those goods to Great Britain from Northern Ireland, and
    - (ii) references to an exportation of goods (however framed) included the exit of goods from Great Britain that are being removed to Northern Ireland.
- (6) Item 6 of Group 8 of Schedule 8 to the Value Added Tax Act 1994 has effect as if the reference to a temporary storage facility included a transit shed (within the meaning of CEMA 1979 as it has effect as a result of sub-paragraphs (1) and (3)).
- (7) Part 3 of the Finance Act 2003 continues to have effect, for any purpose in connection with duty under section 30A(3) or 40A, as if—
  - (a) the amendments made by Part 3 of this Schedule, other than the amendments made by paragraphs 148(2) and (3), 149, 150(3) (a) and 152, were not made, and
  - (b) in section 26(8)(c), the words “Union export duty or Union import duty,” were omitted.
- (8) This paragraph is subject to any provision made by regulations under section 30B(3), 30C(5) or 40B(2) about the application of the customs and excise Acts (which may, for example, include provision for the application of provisions of the customs and excise Acts either as amended or unamended by Parts 2 and 3 of this Schedule).”