
Changes to legislation: There are currently no known outstanding effects for the Taxation (Post-transition Period) Act 2020, Paragraph 4. (See end of Document for details)

SCHEDULES

SCHEDULE 1

CUSTOMS DUTIES ETC: AMENDMENTS RELATING TO THE NORTHERN IRELAND PROTOCOL

Amendments of TCTA 2018

- 4 (1) Section 33 (meaning of “domestic goods”) is amended as follows.
- (2) In subsection (2)—
- (a) omit the “or” after paragraph (a);
 - (b) in paragraph (b) for “discharged.” substitute “ discharged, or ”;
 - (c) after that paragraph insert—
 - “(c) the goods—
 - (i) are not Union goods and were removed to Northern Ireland (in the course of their importation into the United Kingdom or otherwise), and
 - (ii) were declared, in accordance with Union customs legislation, for a procedure corresponding to the free-circulation procedure or the authorised use procedure and that corresponding procedure has been discharged, while the goods were in Northern Ireland, in accordance with that legislation.”
- (3) In subsection (3)—
- (a) in paragraph (a), after “the United Kingdom” insert “ as a result of the removal of the goods from Great Britain ”;
 - (b) in the words after paragraph (b), after “then” insert “ (subject to section 30A) ”.
- (4) In subsection (4), after “goods” insert “ resulting from the removal of the goods from Great Britain ”.
- (5) After that subsection insert—
- “(4A) Goods also cease to be domestic goods if they—
 - (a) are exported from the United Kingdom as a result of their removal from Northern Ireland, and
 - (b) are not of a description specified in regulations made by the Treasury,
- and the goods are then (subject to section 30A) chargeable goods until such time (if any) as they are next subject to a chargeable Customs procedure.
- (4B) Regulations under subsection (4A)(b) may specify a description of goods by reference to any matter or circumstance (including, for example, any matter or circumstance relating to any person concerned with the export of such goods).”

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- (6) In subsection (5), for “goods exported from the United Kingdom in accordance with the applicable export provisions” substitute “relevant exported goods”.
- (7) After that subsection insert—
- “(5A) For the purposes of subsection (5), exported goods are “relevant” if—
- (a) they were exported as a result of their removal from Northern Ireland, or
 - (b) they were exported as a result of their removal from Great Britain and were so exported in accordance with the applicable export provisions.”

Commencement Information

I1 [Sch. 1 para. 4](#) in force at Royal Assent for specified purposes, see [s. 11\(1\)\(e\)](#)

I2 [Sch. 1 para. 4](#) in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 9](#)

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