
Changes to legislation: There are currently no known outstanding effects for the Taxation (Post-transition Period) Act 2020, Paragraph 6. (See end of Document for details)

SCHEDULES

SCHEDULE 1

CUSTOMS DUTIES ETC: AMENDMENTS RELATING TO THE NORTHERN IRELAND PROTOCOL

Amendments of TCTA 2018

6 In section 37 (minor definitions), in subsection (1), at the appropriate places insert—

““the customs and excise Acts” has the meaning it has in CEMA 1979 (see section 1(1) of that Act);”;

““qualifying Northern Ireland goods” has the meaning it has in the European Union (Withdrawal) Act 2018 (see section 8C(6) of that Act);”;

““Union customs legislation” means provisions contained in “customs legislation” within the meaning of [Regulation \(EU\) No 952/2013](#) of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (see Article 5(2) of that Regulation), as they have effect as a result of section 7A of the European Union (Withdrawal) Act 2018;”;

““Union goods” has the meaning it has in that Regulation;”.

Commencement Information

I1 [Sch. 1 para. 6](#) in force at Royal Assent for specified purposes, see [s. 11\(1\)\(e\)](#)

I2 [Sch. 1 para. 6](#) 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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