



# Taxation (Post-transition Period) Act 2020

## 2020 CHAPTER 26

### *Northern Ireland Protocol*

#### **1 Duty on goods removed to Northern Ireland**

After section 40 of TCTA 2018 insert—

##### **“40A Removal to Northern Ireland of at risk goods etc**

- (1) A duty of customs is charged on the removal of goods to Northern Ireland from Great Britain if the goods—
  - (a) are not domestic goods, or
  - (b) are at risk of subsequently being moved into the European Union.
- (2) For the purposes of this section “at risk of subsequently being moved into the European Union” has the meaning given by regulations made by the Treasury.
- (3) Duty under this section is charged in accordance with Union customs legislation as if the goods subject to the charge were brought into the customs territory of the European Union.

##### **40B Duty under section 40A: supplementary**

- (1) The Treasury may by regulations provide that, in relation to goods of a specified description, the following matters are to be determined in accordance with provision made by or under this Act (instead of in accordance with Union customs legislation)—
  - (a) whether goods in particular circumstances are chargeable to duty under section 40A;
  - (b) the amount of duty charged under that section;
  - (c) such other matters relating to the charging of duty under section 40A as may be specified.

- (2) The Treasury may by regulations make provision generally for the purposes of duty under section 40A.
- (3) The following are examples of provision that regulations under subsection (2) may make for the purposes of that duty—
- (a) that section 40A(1) does not apply to goods of a specified description;
  - (b) provision about reliefs, repayment and remission (including provision for the recovery of amounts where any condition in connection with any relief, repayment or remission is not met);
  - (c) provision about (including provision modifying) the application of provision made by or under the customs and excise Acts (including provision made by or under this Act) to duty under section 40A or to goods removed to Northern Ireland from Great Britain;
  - (d) provision supplementing or modifying provisions of Union customs legislation that apply to that duty or to those goods;
  - (e) provision imposing checks, controls or administrative processes in connection with the removal of goods to Northern Ireland from Great Britain;
  - (f) provision regulating the unloading, landing, movement and removal of goods on their removal to Northern Ireland from Great Britain (including provision restricting the places in which such goods may enter Northern Ireland).
- (4) Regulations under this section that specify a description of goods may do so by reference to any matter or circumstance (including, for example, any matter or circumstance relating to any person concerned with the removal of such goods).
- (5) Section 40 (regulations) applies to regulations under this section and section 40A as it applies to regulations under section 39 other than the first regulations under that section.
- (6) In this section and in section 40A, reference to “Great Britain” is to be treated as including the territorial sea of the United Kingdom.
- (7) Expressions used in provision made by or under this section or section 40A that are defined for the purposes of Part 1 have the same meaning they have in that Part.”