



Taxation (Post-transition Period) Act 2020

2020 CHAPTER 26

Northern Ireland Protocol

5 Duty under section 4: supplementary

- (1) Any provision made by or under the customs and excise Acts that applies to, or in connection with, duty under a relevant excise duty provision by reference to the importation of goods applies to duty charged as a result of section 4(1) as if—
 - (a) any reference to the importation of goods (however framed) were to their removal to Northern Ireland from Great Britain, and
 - (b) any reference to the entry of any person or vehicle into the United Kingdom (however framed) were to the arrival of that person or vehicle in Northern Ireland.
- (2) The Treasury may by regulations made by statutory instrument make provision, for the purposes of duty charged as a result of section 4(1), about (including provision modifying) the application of the customs and excise Acts (including this section and section 4) to that duty or to goods that are, or may be, subject to that duty.
- (3) A statutory instrument containing regulations made under subsection (2) is subject to annulment in pursuance of a resolution of the House of Commons.
- (4) In this section—
 - “the customs and excise Acts” has the meaning it has in CEMA 1979 (see section 1(1) of that Act);
 - “relevant excise duty provision” is to be construed in accordance with section 4(2).
- (5) This section and section 4 have effect in relation to any removal of goods to Northern Ireland from Great Britain that commences on or after IP completion day.
- (6) For the purposes of subsection (5), a removal of goods commences—
 - (a) in the case of goods carried by (which for these purposes includes where the goods constitute, or are within, accompanying baggage of) a person travelling from Great Britain to Northern Ireland on an aircraft or vessel, when the

Status: This is the original version (as it was originally enacted).

aircraft or vessel is scheduled to depart from the airport or port in Great Britain from which it departs, and

- (b) in any other case, when the goods are dispatched from the place in Great Britain from which they are removed.