

SCHEDULES

SCHEDULE 20

CUSTOMS DUTY: STEEL PRODUCTS

Interpretation

- 6 (1) In regulation 3 (interpretation of Part 2), at the appropriate places insert—
- ““domestic steel safeguarding measure” means an additional rate of duty payable as a result of the steel safeguards notice (and goods are subject to that measure if that additional rate is payable in respect of the goods);”;
 - ““EU steel safeguarding measure” means an additional rate of duty payable as a result of Article 1 of the EU steel regulation (and goods are subject to that measure if that additional rate is payable in respect of the goods);”;
 - ““EU steel regulation” means [Commission Implementing Regulation \(EU\) 2019/159](#) as it may be amended, or replaced, from time to time;”;
 - ““steel notice” means the notice on movements of steel into Northern Ireland published by HMRC on 3 March 2021;”;
 - ““steel safeguards notice” means Taxation Notice 2020/06: safeguard measures on certain steel products – application of tariff rate quotas published on 30 September 2020 by the Secretary of State, as that notice may be amended, or replaced, from time to time;”.
- (2) The amendments made by this paragraph—
- (a) are treated as having come into force on IP completion day, and
 - (b) have effect as if made under sections 30B and 40B of TCTA 2018 (and may be amended or revoked accordingly).