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STATUTORY INSTRUMENTS

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**2020 No. 1434**

**The Customs (Tariff-free Access for Goods from British Overseas Territories) (EU Exit) Regulations 2020**

**PART 3**

**Crown Dependencies: Modifications**

7.—(1) The provisions of the Act and of these Regulations, as modified by regulations 8 and 9, having regard to the existence of the United Kingdom – Crown Dependencies Customs Union, have effect in respect of the customs matters covered by these Regulations.

(2) In paragraph (1), “the United Kingdom – Crown Dependencies Customs Union” means, collectively, the customs union arrangements which were specified in the Exchange of Letters and the Arrangements referred to in the following Orders in Council—

- (a) The Crown Dependencies Customs Union (Guernsey) (EU Exit) Order 2019(1);
- (b) The Crown Dependencies Customs Union (Isle of Man) (EU Exit) Order 2019(2);
- (c) The Crown Dependencies Customs Union (Jersey) (EU Exit) Order 2019(3).

**Modification of the Act**

8.—(1) The Act is modified as provided for by the following paragraphs.

(2) For the purposes of section 9 of the Act (preferential rates: arrangements with countries or territories outside the United Kingdom), references to “arrangements” are to be read as arrangements—

- (a) with countries or territories outside the United Kingdom other than the Bailiwick of Guernsey, the Isle of Man or the Bailiwick of Jersey; and
- (b) under which the lower rate of import duty provision agreed by the Government of the United Kingdom with such other countries or territories also applies in respect of the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey.

(3) In section 19 of the Act (reliefs), the reference to “provision for full or partial relief from a liability to import duty” is to be read as including a reference to provision for a full or partial relief from any such liability under equivalent provisions of customs legislation that have effect in the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey.

(4) In paragraph (2)(b), “lower rate of import duty provision” means provision of the type referred to in section 9(1)(b) of the Act (including, where applicable, provision under that section as modified by regulation 6 of the Taxation Cross-border Trade (Special Procedures Supplementary and General Provision etc.) (EU Exit) Regulations 2020(4).

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(1) [S.I. 2019/254](#).  
(2) [S.I. 2019/257](#).  
(3) [S.I. 2019/256](#).  
(4) [S.I. 2020/1439](#).

## Modification of these Regulations

9.—(1) Where, by virtue of these Regulations, goods that originate from any of the British Overseas Territories listed in Annex 1 of the Arrangement are subject to tariff free access on importation into Great Britain or, as the case may be, Northern Ireland, are also subject to tariff free access under equivalent provisions of customs legislation that have effect in the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey, these Regulations are modified as follows.

(2) In regulation 3—

- (a) in paragraph (1)(a), the reference to “goods that are imported into Great Britain from a British Overseas Territory listed in Annex 1 of the Arrangement” is to be read as including a reference to goods imported into the Bailiwick of Guernsey, or as the case may be, the Isle of Man or the Bailiwick of Jersey from a British Overseas Territory listed in Annex 1 of the Arrangement;
- (b) in paragraph (1)(b), the reference to “goods that imported into Northern Ireland from a British Overseas Territory listed in Annex 1 of the Arrangement” is to be read as including a reference to goods imported into Bailiwick of Guernsey, or as the case may be, the Isle of Man or the Bailiwick of Jersey from a British Overseas Territory listed in Annex 1 of the Arrangement.

(3) In regulation 4—

- (a) in paragraph (1)—
  - (i) in sub-paragraph (a), except as otherwise provided in paragraph (2), the reference to “a Customs declaration under section 3(1) of the Act claiming tariff-free access for originating goods to which these Regulations apply” is to be read as including an equivalent declaration made to the customs authorities of the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey in respect of the originating goods to which equivalent provisions of customs legislation that have effect in the Bailiwick of Guernsey, or as the case may be, the Isle of Man or the Bailiwick of Jersey;
  - (ii) in sub-paragraph (b), except as otherwise provided in paragraph (2), the reference to the acceptance of a declaration by HMRC is to be read as including the acceptance of such a declaration by the customs authorities of the Bailiwick of Guernsey, or as the case may be, the Isle of Man or the Bailiwick of Jersey;
- (b) in paragraph (3), the reference to “regulations made under sections 8, 11, 12 or 19 of the Act” is to be read as including a reference to any regulations made under equivalent provisions of customs legislation that have effect in the Bailiwick of Guernsey, or as the case may be, the Isle of Man or the Bailiwick of Jersey.

(4) In regulation 5, in paragraphs (1)(b) and (2), the references to “HMRC” are to be read as including a reference to the customs authorities of the Bailiwick of Guernsey, or as the case may be, the Isle of Man or the Bailiwick of Jersey.

(5) In regulation 6—

- (a) in paragraph (1)—
  - (i) the reference to “the time of importation of the goods into the United Kingdom” is to be read as the time of importation of those goods into the Bailiwick of Guernsey, or as the case may be, the Isle of Man or the Bailiwick of Jersey;
  - (ii) the reference to “HMRC” is to be read as including a reference to the customs authorities of the Bailiwick of Guernsey, or as the case may be, the Isle of Man or the Bailiwick of Jersey;

(b) in paragraph (2)—

- (i) the reference to the “time of importation of the goods” is to be read as including a reference to the time of importation of the goods into the Bailiwick of Guernsey, or as the case may be, the Isle of Man or the Bailiwick of Jersey;
  - (ii) the reference to the “standard rate of import duty under the Customs Tariff (Establishment) (EU Exit) Regulations 2020” and the reference to “the rate of import duty rate that applied” are to be read as a reference to the standard rate of import duty or, as the case may be, a reference to the rate of import duty that applied under equivalent provisions of customs legislation that have effect in the Bailiwick of Guernsey, or as the case may be, the Isle of Man or the Bailiwick of Jersey;
- (c) in paragraph (3), the reference to “HMRC” is to be read as including a reference to the customs authorities of the Bailiwick of Guernsey, or as the case may be, the Isle of Man or the Bailiwick of Jersey;
- (d) in paragraph (4)—
- (i) “the date of importation” in relation to goods imported from a British Overseas Territory listed in Annex 1 of the Arrangement is to be read as including a reference to the date of importation of such goods into the Bailiwick of Guernsey, or as the case may be, the Isle of Man or the Bailiwick of Jersey from any such British overseas territory;
  - (ii) the reference to “the date of acceptance by HMRC of the declaration for free circulation or authorised use” is to be read as including a reference to the date of acceptance of any such equivalent declaration by the customs authorities of the Bailiwick of Guernsey, or as the case may be, the Isle of Man or the Bailiwick of Jersey from any such British overseas territory.