

## SCHEDULE

### Modification in respect of Crown Dependencies

#### Modification of the Regulations

4. Where goods that are specified goods by virtue of these Regulations are also specified goods under equivalent 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—

- (a) in regulation 1(4), the reference to “goods that are imported into the United Kingdom from any country or territory outside the United Kingdom” 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;
- (b) in regulation 2—
  - (i) the definition of “United Kingdom business” is to be read as including a reference to a business established in the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey; and
  - (ii) any reference to a defined term having the meaning given in a particular provision of the Tariff Establishment Regulations is to be read as including a reference to that term having the meaning given in 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 regulation 4(1), the reference to “the rate of import duty applicable to goods to which these Regulations apply that are specified goods” is to be read as including a reference to the rate of import duty applicable to specified goods 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; and
- (d) in regulation 8(2)—
  - (i) the references to “the United Kingdom” are to be read as including references to the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey;
  - (ii) the reference to “United Kingdom business” is to be read as including a reference to any business established in the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey; and
  - (iii) the reference to a company “entered in the register of companies maintained under the Companies Act 2006 with a permanent establishment in the United Kingdom” is to be read as including a reference to a company registered in the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey with a permanent establishment in the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey under equivalent provisions of legislation relating to the registration of companies that have effect in any of those territories.

#### Commencement Information

- 11** Sch. para. 4 not in force at made date, see [reg. 1\(2\)](#)
- 12** Sch. para. 4 in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

**Changes to legislation:**

There are currently no known outstanding effects for the The Customs Tariff (Suspension of Import Duty Rates) (EU Exit) Regulations 2020, Paragraph 4.