

SCHEDULE

Regulation 11

Modification in respect of Crown Dependencies

General

1. The provisions of the Act and of these Regulations, as modified by the following paragraphs, have effect in respect of the customs matters covered by this Schedule.

Commencement Information

- I1** Sch. para. 1 not in force at made date, see [reg. 1\(2\)](#)
I2 [Sch. para. 1](#) in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

2. In this Schedule, “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 ^{M1};
- (b) The Crown Dependencies Customs Union (Isle of Man) (EU Exit) Order 2019 ^{M2};
- (c) The Crown Dependencies Customs Union (Jersey) (EU Exit) Order 2019 ^{M3}.

Commencement Information

- I3** Sch. para. 2 not in force at made date, see [reg. 1\(2\)](#)
I4 [Sch. para. 2](#) in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Marginal Citations

- M1** [S.I. 2019/254](#).
M2 [S.I. 2019/257](#).
M3 [S.I. 2019/256](#).

Modification of section 12 of the Act

3. In section 12 of the Act (tariff suspension)—

- (a) in subsection (1)—
 - (i) the reference to “specified period” in relation to goods that are specified goods is to be read as including a reference to the specified period in relation to any such goods for the purposes of 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) the reference to “goods” and “specified goods” is to be read as including a reference to goods that are specified goods for the purposes of 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
 - (iii) the reference to “the customs tariff in its standard form” is to be read as including a reference to the customs tariff in its standard form as it has effect under or by virtue of 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;

Changes to legislation: There are currently no known outstanding effects for the The Customs Tariff (Suspension of Import Duty Rates) (EU Exit) Regulations 2020. (See end of Document for details)

- (b) in subsection (2)(a), the reference to the Secretary of State being obliged to consider a request made by any person for goods to be specified goods for the purpose of the regulations is to be read as including a reference to any such request made by a person in the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey for goods to be treated as specified goods for the purposes of the regulations; and
- (c) in subsection (4), the reference to “the customs tariff in its standard form as it has effect without regard to any provision made under any of sections 9 to 11, sections 13 or 15 or section 19(4)” is to be read as including a reference to the customs tariff in its standard form as it has effect under or by virtue of 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 without regard to any provisions in that legislation which are equivalent to sections 9 to 11, sections 13 to 15 or section 19(4) of the Act.

Commencement Information

- I5** Sch. para. 3 not in force at made date, see [reg. 1\(2\)](#)
- I6** Sch. para. 3 in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

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

Changes to legislation: *There are currently no known outstanding effects for the The Customs Tariff (Suspension of Import Duty Rates) (EU Exit) Regulations 2020. (See end of Document for details)*

- (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

- I7** Sch. para. 4 not in force at made date, see [reg. 1\(2\)](#)
I8 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.