

2020 No. 1454

EXITING THE EUROPEAN UNION

**The Definition of Qualifying Northern Ireland Goods (EU Exit)
Regulations 2020**

Made - - - - *4th December 2020*

Coming into force - - *5th December 2020*

The Minister makes these Regulations in exercise of the powers conferred by section 8C(6) of the European Union (Withdrawal) Act 2018(a).

In accordance with paragraph 8F(4) of Schedule 7 to the European Union (Withdrawal) Act 2018, a draft of this instrument has been laid before Parliament and approved by a resolution of each House of Parliament.

Citation and commencement

1.—(1) These Regulations may be cited as the Definition of Qualifying Northern Ireland Goods (EU Exit) Regulations 2020.

(2) These Regulations shall come into force on the day after the day they are made.

Interpretation

2. In these Regulations, “Northern Ireland” does not include any part of the territorial waters of the United Kingdom.

Definition of qualifying Northern Ireland goods

3.—(1) For the purposes of the European Union (Withdrawal) Act 2018, “qualifying Northern Ireland goods” means goods which—

- (a) meet or have met the condition at paragraph (2), or
- (b) are NI processed products.

(2) The condition is that the goods are present in Northern Ireland and are not subject to any customs supervision, restriction or control which does not arise from the goods being taken out of the territory of Northern Ireland or the European Union.

(3) For the purposes of this regulation—

“NI processed products” are goods which—

- (a) have undergone processing operations carried out in Northern Ireland only, and

(a) 2018 c. 16; section 8C was inserted by section 21 of the European Union (Withdrawal Agreement) Act 2020 (c. 1) (“the 2020 Act”) and paragraph 8F of Schedule 7 was inserted by section 41(4) of, and paragraph 51 of Schedule 5, to the 2020 Act.

- (b) incorporate only goods which—
 - (i) were not at the time of processing under any form of customs supervision, restriction or control, or
 - (ii) have been domestic goods within the meaning of section 33 of the Taxation (Cross-border Trade) Act 2018(a);

“processing operations” means any of the following carried out under customs supervision—

- (a) the working of goods, including erecting or assembling them or fitting them to other goods;
- (b) the processing of goods;
- (c) the destruction of goods;
- (d) the repair of goods, including restoring them and putting them in order;
- (e) the use of goods which are not to be found in the processed products, but which allow or facilitate the production of those products, even if they are entirely or partially used up in the process;
- (f) the usual forms of handling intended to preserve the goods, improve their appearance or marketable quality or otherwise prepare them for distribution or resale; and
- (g) any operation on goods intended to ensure their compliance with technical requirements for their release for free circulation in the United Kingdom.

Michael Gove
Minister for the Cabinet Office
Cabinet Office

4th December 2020

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations establish the definition of “qualifying Northern Ireland goods” under section 8C(6) of the European Union (Withdrawal) Act 2018 (c. 16) which provides that a Minister of the Crown may define “qualifying Northern Ireland goods” by regulations.

An impact assessment has not been produced for this instrument as no, or no significant, impact on the private or voluntary sectors is foreseen.

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