

2020 No. 1605

EXITING THE EUROPEAN UNION
CUSTOMS

The Customs (Northern Ireland) (EU Exit) Regulations 2020

Made - - - - *18th December 2020*

Laid before the House of Commons *21st December 2020*

Coming into force in accordance with regulation 1

The Treasury make the following Regulations in exercise of the powers conferred by sections 19, 30B, 30C(5) to (7), 31(6), 32(7), (8) and (13), 33(4A)(b), (4B) and (6)(b), 40(6) and (7), 40A(2), 40B, 52(2) and 56(1) of, and paragraphs 1, 5, 6, 7 and 23 of Schedule 2 to, the Taxation (Cross-border Trade) Act 2018(a).

The Treasury consider it appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the European Union that the following Regulations come into force on such day as the Treasury may by regulations under section 52 of that Act appoint.

PART 1

Introduction

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Customs (Northern Ireland) (EU Exit) Regulations 2020 and come into force on such day as the Treasury may by regulations under section 52 of the Taxation (Cross-border Trade) Act 2018 appoint.

(2) In these Regulations—

“the Act” means the Taxation (Cross-border Trade) Act 2018;

“the import duty regulations” means the Customs (Import Duty) (EU Exit) Regulations 2018(b);

(a) 2018 c. 22. Sections 30B, 30C, 40A and 40B were inserted by sections 1 and 2 of the Taxation (Post-transition Period) Act 2020 (c. 26 “the 2020 Act”). Section 33(4A) and (4B) were inserted by Schedule 1 to the 2020 Act. Section 40B(5) applies section 40 to regulations under section 40A as it applies to regulations under section 39 other than the first regulations under that section. The Treasury is the “appropriate Minister” by virtue of section 56(5)(b) for the purposes of section 56.

(b) S.I. 2018/1248, amended by S.I. 2019/326, 2019/486, 2019/1215, 2019/1346, 2020/967, 2020/1088, 2020/1234, 2020/1431, 2020/1491 and 2020/1552.

“the special procedures regulations” means the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018(a);

“the UCC” means Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code as it has effect in EU law (b).

Notices and notifications

2.—(1) In these Regulations, a notice or notification means one made in writing and a requirement to notify is to be read accordingly.

(2) A notice published by HMRC under these Regulations may make different provision for different cases or different purposes.

PART 2

Importation of goods and goods potentially for export

CHAPTER 1

Preliminary

Part 2 interpretation

3. In this Part—

“British ship” has the meaning given in section 1 of the Merchant Shipping Act 1995(c) (British ships and United Kingdom ships);

“catch” means fish or any other aquatic life which is commonly fished or obtained in maritime waters or on the seabed;

“goods for the internal market” has the meaning given in regulation 4.

CHAPTER 2

Goods not at risk

Goods for the internal market

4.—(1) Goods are “goods for the internal market” if the goods —

(a) are not to be considered at risk of subsequently being moved into the Union by virtue of Joint Committee Decision No 4/2020; and

(b) do not enter Northern Ireland for the purposes of commercial processing.

(2) In this regulation—

“commercial processing” means processing which is not considered not to be commercial processing by virtue of Article 5(2) of the Protocol on Ireland/Northern Ireland in the EU withdrawal agreement and Joint Committee Decision No 4/2020;

“Joint Committee Decision No 4/2020” means Decision No 4/2020 of the Joint Committee established under the EU withdrawal agreement of 17th December 2020.

(a) S.I. 2018/1249, amended by S.I. 2019/108, 2019/326, 2019/486, 2019/1215, 2019/1346, 2020/1088 and 2020/1552.

(b) OJ No. L 269, 10.10.2013, p. 1.

(c) 1995 c. 21.

CHAPTER 3

Importation of goods entering Northern Ireland

Goods not chargeable under section 30A

5.—(1) Goods to which this regulation applies are not chargeable to duty under section 30A(3) of the Act.

(2) This regulation applies to goods for the internal market that are imported into the United Kingdom as a result of their entry into Northern Ireland if the goods—

- (a) enter Northern Ireland from the Bailiwick of Jersey or the Bailiwick of Guernsey;
- (b) enter Northern Ireland from the Isle of Man, unless they are goods of a description in section 8(2)(a), (b) or (c) of the Isle of Man Act 1979(a) (removal of goods from the Isle of Man to United Kingdom); or
- (c) are goods to which paragraph (3) or (4) applies.

(3) This paragraph applies to a catch which is caught by a non-NI British ship whilst fishing in international waters and brought to Northern Ireland—

- (a) directly by that or another ship; or
- (b) after merely landing at a port outside the United Kingdom and the catch are itemised in a travel document issued at that port by the person responsible for the carriage of the catch which specifies the destination and recipients of the catch.

(4) This paragraph applies to goods which are products of a catch which is—

- (a) caught by a British ship whilst fishing in international waters and processed on a factory ship which is a non-NI British ship operating in international waters; or
- (b) caught by a non-NI British ship whilst fishing in international waters and processed on a factory ship which is a British ship operating in international waters,

if the goods are brought to Northern Ireland in accordance with paragraph (5).

(5) Goods are brought to Northern Ireland in accordance with this paragraph if they are brought—

- (a) directly by the ship that caught them or another ship; or
- (b) after merely landing at a port outside the United Kingdom and the goods are itemised in a travel document issued at that port by the person responsible for the carriage of the goods which specifies the destination and recipients of the goods in Northern Ireland.

(6) In this regulation—

- (a) “factory ship” means a vessel providing processing services for the fishing industry;
- (b) “international waters” means any part of the sea outside the seaward limits of the territorial sea of any country or territory;
- (c) “non-NI British ship” means a British ship which has as its port of registration a port outside Northern Ireland.

Goods entering Northern Ireland - relevant goods

6.—(1) Goods are “relevant goods” for the purposes of this Chapter if—

- (a) they are not goods to which regulation 5 applies;
- (b) they are not Union goods;
- (c) they are imported into the United Kingdom as a result of their entry into Northern Ireland;

(a) 1979 c.58. Section 8(2)(c) was substituted by S.I. 2014/1638. Section 8(3) and (3A), which provide for goods to be excluded from the description in section 8(2)(a), were substituted for subsection (3) by paragraph 140 of Schedule 7 to the Taxation (Cross-border Trade) Act 2018 (c. 22) (“the Act”).

- (d) they are moved by direct transport into Northern Ireland, other than from the European Union; and
- (e) they are goods for the internal market.

(2) In paragraph (1)(d) “moved by direct transport” has the same meaning as it has in Article 5(1) of the Protocol on Ireland/Northern Ireland in the EU withdrawal agreement.

Application of provisions made by or under the Act

7.—(1) The relevant tariff provisions apply for the purposes of duty charged under section 30A(3) in respect of relevant goods.

(2) A provision is a “relevant tariff provision” if it is—

- (a) section 7(1) of the Act (amount of import duty: introduction);
- (b) provision made by or under any of—
 - (i) sections 9 to 15 of the Act (preferences, safeguarding etc.), including as modified by any provision made by or under section 31 (territories forming part of a customs union with UK) or 51 (power to make provision in relation to VAT or duties of customs or excise) of the Act;
 - (ii) section 17 of the Act (place of origin of chargeable goods); or
- (c) provision relating to relief contained in any of—
 - (i) the Customs (Tariff Quotas) (EU Exit) Regulations 2020(a);
 - (ii) the Customs (Tariff-free Access for Goods from British Overseas Territories) (EU Exit) Regulations 2020(b);
 - (iii) the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020(c).

Determination of section 30A charge

8. Regulations 7 and 9 apply for the purpose of determining the amount of duty charged under section 30A(3) of the Act.

Relief from section 30A duty

9. Relief from duty charged under section 30A(3) of the Act is to be given in accordance with—

- (a) Union customs legislation (as applied to that duty by section 30A(3) of the Act);
- (b) provision made by or under the Customs and Excise Duties (General Reliefs) Act 1979(d); and
- (c) regulation 7.

CHAPTER 4

Goods potentially for export from Northern Ireland

“At risk of subsequently being moved into the European Union” – definition

10. For the purposes of section 40A of the Act “at risk of subsequently being moved into the European Union” in relation to goods means that they are not goods for the internal market.

(a) S.I. 2020/1432.

(b) S.I. 2020/1434.

(c) S.I. 2020/1457.

(d) 1979 c. 3. The Customs and Excise Duties (General Reliefs) Act 1979 (“the 1979 Act”) is amended by Part 3 of Schedule 7 to the Act. Part 4 of that Schedule, inserted by Schedule 1 to the 2020 Act, makes savings and modifications of the 1979 Act in relation to Northern Ireland.

Goods not chargeable under section 40A

11.—(1) Goods to which this regulation applies are not chargeable to duty under section 40A(1) of the Act.

(2) This regulation applies to goods that are not domestic goods if they are—

- (a) goods for the internal market; and
- (b) subject to an inward processing procedure that was not discharged in accordance with paragraph 9(5) of Schedule 2 to the Act or regulation 26 of the special procedures regulations (temporary export of goods released to an inward processing procedure) when the goods were removed to Northern Ireland.

Goods potentially for export – relevant goods

12.—(1) Goods are “relevant goods” for the purposes of this Chapter if they—

- (a) are removed to Northern Ireland from Great Britain by direct transport;
- (b) are not goods to which regulation 11 applies;
- (c) are not domestic goods; and
- (d) are goods for the internal market.

(2) In paragraph (1)(a) “moved by direct transport” has the same meaning as it has in Article 5(1) of the Protocol on Ireland/Northern Ireland in the EU withdrawal agreement.

Application of provisions made by or under the Act

13.—(1) The relevant tariff provisions apply for the purposes of duty charged under section 40A in respect of relevant goods as if any reference to the importation of goods were to their removal to Northern Ireland from Great Britain.

(2) A provision is a “relevant tariff provision” if it is—

- (a) section 7(1) of the Act;
- (b) provision made by or under any of—
 - (i) sections 9 to 15 of the Act, including as modified by any provision made by or under section 31 or 51 of the Act;
 - (ii) section 17 of the Act; or
- (c) provision relating to relief contained in any of—
 - (i) the Customs (Tariff Quotas) (EU Exit) Regulations 2020;
 - (ii) the Customs (Tariff-free Access for Goods from British Overseas Territories) (EU Exit) Regulations 2020;
 - (iii) the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020.

Determination of section 40A charge

14. Regulations 13, 15 and 16 apply for the purpose of determining the amount of duty charged under section 40A of the Act.

Amount of section 40A charge

15.—(1) Paragraph (2) applies for the purposes of determining the amount of duty applicable to any relevant goods chargeable to duty under section 40A of the Act.

(2) Where—

- (a) a liability to import duty was incurred in respect of the goods in accordance with Part 1 of the Act or the EU Customs Code^(a) as a result of their importation into the United Kingdom;
- (b) that duty was paid; and
- (c) after IP completion day, the goods subsequently moved from Great Britain to Northern Ireland without leaving the United Kingdom,

the amount of duty applicable to the goods under section 40A(1)(a) of the Act is to be reduced by the amount of duty paid in respect of the goods in accordance with Part 1 of the Act or the EU Customs Code.

(3) In this regulation “EU Customs Code” means—

- (a) the UCC;
- (b) Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning provisions of the Union Customs Code^(b);
- (c) Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code^(c); and
- (d) Commission Delegated Regulation (EU) 2016/341 of 17 December 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Delegated Regulation (EU) 2015/2446^(d).

Relief from section 40A duty

16.—(1) Relief from duty charged under section 40A of the Act is to be given in accordance with—

- (a) Union customs legislation (as applied to that duty by section 40A(4) of the Act);
- (b) provision made by or under the Customs and Excise Duties (General Reliefs) Act 1979^(e); and
- (c) regulation 13.

(2) For the purposes of paragraph (1)(a) relief given in accordance with Union customs legislation is to include relief in respect of cases described in the Personal Property Relief document.

(3) In this regulation “the Personal Property Relief document” means the document entitled “Personal Property Relief”, version 1.0 dated 17th December 2020^(f) which describes cases where a claim for relief may apply, expressed by reference to—

- (a) the goods to which the relief applies;
- (b) the persons who may be a claimant or consignee for the purposes of the relief; and
- (c) the eligibility criteria which apply for the purposes of the relief.

(a) The legislation which constitutes the EU Customs Code has effect before IP completion day as a result of section 1A of the European Union (Withdrawal) Act 2018 (c. 16) and to a limited extent after IP completion day as a result of section 7A of that Act.

(b) OJ L 343, 29.12.2015, p. 1.

(c) OJ L 343, 29.12.2015, p. 558.

(d) OJ L 69, 15.3.2016, p. 1.

(e) 1979 c. 3.

(f) Available electronically from <https://www.gov.uk/government/publications/reference-document-for-northern-ireland-personal-property-relief>. A person unable to access the document electronically may access it while government advice on social distancing and unnecessary travel applies, in hard copy free of charge on application to 07741835049, and otherwise by inspection free of charge at HMRC, 100 Parliament Street, London SW1A 2BQ.

PART 3

Potentially imported goods

Part 3 interpretation

17. In this Part—

“accompanied baggage” means baggage which—

- (a) accompanies an individual when arriving in Great Britain; or
- (b) would have so accompanied an individual had the baggage not been delayed in transit to Great Britain;

“non-commercial goods” means goods—

- (a) which are provided by one individual to another;
- (b) where no payment is made, directly or indirectly, for the goods by the recipient;
- (c) which are for the personal use of the recipient; and
- (d) which do not form part of a series of consignments of goods made between the individuals;

“personal gifts” means goods contained within accompanied baggage of a qualifying traveller which—

- (a) are intended for an individual’s personal use;
- (b) are not imported for commercial purposes; and
- (c) do not form part of a series of consignments of goods imported by the qualifying traveller;

“qualifying traveller” means an individual who—

- (a) is not resident in Great Britain or the Isle of Man and is arriving in Great Britain for a temporary stay; or
- (b) is resident in Great Britain or the Isle of Man and is returning after a temporary stay outside Great Britain and the Isle of Man.

Goods to which section 30C(1) duty does not apply

18.—(1) Section 30C(1) of the Act does not apply to goods to which paragraph (2) or (3) applies.

(2) This paragraph applies to goods described in regulation 105 of the import duty regulations (goods regarded as domestic goods: fish) which—

- (a) were brought to the United Kingdom as a result of being brought to Northern Ireland; and
- (b) were subsequently removed to Great Britain from Northern Ireland without leaving the United Kingdom.

(3) This paragraph applies to goods which—

- (a) were declared for an outward processing procedure in Great Britain^(a); and
- (b) would, if they were subsequently imported into the United Kingdom by entering Great Britain, have continued to be regarded as domestic goods under—
 - (i) section 36(6) of the Act (outward processing procedure); or
 - (ii) regulation 28A of the special procedures regulations^(b) (outward processing – goods regarded as domestic goods).

(a) The meaning of a declaration of goods for “an outward processing procedure” is given in section 36(2) of the Act.

(b) Regulation 28A was inserted by S.I. 2019/486.

(4) The goods to which paragraph (2) or (3) applies are to be treated as “other goods” for the purposes of section 30C(2) of the Act.

Goods to which relevant import duty provisions do not apply

19.—(1) Section 30C(3) of the Act does not apply to goods which are not—

- (a) chargeable to duty under section 30C of the Act; or
- (b) goods to which regulation 20 applies.

(2) HMRC must publish a notice specifying the evidence which is to be required, or is to be sufficient, for the purpose of showing whether goods removed to Great Britain from Northern Ireland fall within paragraph (1)(a) or (b).

Modification of the application of import duty provisions

20.—(1) This regulation applies in relation to goods which—

- (a) are subject to excise duty within the meaning given in section 53 of the Act (meaning of “excise duty”);
- (b) are qualifying Northern Ireland goods;
- (c) are removed from the European Union to Northern Ireland;
- (d) merely pass through Northern Ireland before being removed to Great Britain; and
- (e) are not non-commercial goods contained within accompanied baggage or personal gifts.

(2) Where this regulation applies—

- (a) no other relevant import duty provision applies except provision made by or under any of—
 - (i) section 3 of the Act (obligation to declare goods for a Customs procedure on import);
 - (ii) section 21(1) to (4), (7) and (8) of the Act (Customs agents);
 - (iii) paragraphs 1 to 17 and 19 of Schedule 1 to the Act (Customs declarations);
- (b) section 3(3) of the Act applies as if paragraph (b) were omitted; and
- (c) paragraph 17(2) applies as if it read—

“(2) The goods are released to the free-circulation procedure when the declaration is accepted by HMRC.”.

Reduction in amount of section 30C(1) duty

21. Where—

- (a) goods were imported into the United Kingdom as a result of their entry into Northern Ireland;
- (b) the goods were chargeable to duty in accordance with section 30A of the Act;
- (c) that duty was paid; and
- (d) the goods were subsequently removed to Great Britain from Northern Ireland without leaving the United Kingdom,

the amount of duty applicable to the goods under section 30C(1) is to be reduced by the amount of duty paid on the goods in accordance with section 30A of the Act.

Application of outward processing procedure

22.—(1) This paragraph applies where—

- (a) goods are declared for an outward processing procedure in Great Britain;

- (b) the goods are exported from the United Kingdom as a result of the removal of the goods from Great Britain in order to be processed outside the United Kingdom;
- (c) the processing of the goods under the outward processing procedure consists in anything other than their repair by any person without charge; and
- (d) at the end of the temporary period during which processing takes place the goods are imported into the United Kingdom as a result of their entry into Northern Ireland and removed to Great Britain.

(2) Where—

- (a) paragraph (1) applies; and
- (b) there is no breach of the terms of the declaration for the procedure, or of any other requirement in relation to the procedure, while the procedure has effect,

the value of the goods is to be reduced to take account of so much of that value as can be attributed to the goods as they stood before being exported.

(3) For the purposes of paragraph (2), the value of the goods is to be the greater of—

- (a) zero; and
- (b) an amount equal to—

$$A - B$$

where—

A is the value of the processed goods at the time of acceptance of the Customs declaration of those goods for the free-circulation procedure; and

B is the statistical value of the goods at the time when they were released to an outward processing procedure.

(4) Where—

- (a) goods would fall within the description of a case to which regulation 31(1A) of the special procedures regulations^(a) (valuation of goods regarded as chargeable goods) applies if they were goods imported in accordance with the outward processing procedure; and
- (b) at the end of the temporary period during which processing takes place the goods are imported into the United Kingdom as a result of their entry into Northern Ireland and removed to Great Britain,

the value of the goods is to be reduced in accordance with paragraph (3) unless paragraph (5) applies.

(5) This paragraph applies if an HMRC officer is satisfied that the person who caused the breach referred to in regulation 31(1A)(d) of the special procedures regulations did so for the purposes of preventing a liability to duty under section 30C of the Act being incurred by any person.

Approvals and authorisations – corresponding provision

23.—(1) This regulation applies to any approval granted, or treated as granted, by HMRC under provision made by or under Part 1 of the Act (“the original approval provision”) which corresponds to an approval which may be granted in relation to goods removed to Great Britain from Northern Ireland under provision made by or under section 30C of the Act (“the corresponding provision”).

(2) An approval to which this regulation applies is to be treated as an approval granted by HMRC under the corresponding provision as well as an approval under the original approval provision.

(a) Paragraph 1A was inserted by S.I. 2019/486.

(3) But paragraph (2) does not apply where the approval specifies that it only has effect in relation to goods arriving from a specified place.

(4) Where an approval was granted before IP completion day HMRC may amend the original conditions to which the approval is subject by notification to the person to whom the approval was granted as soon as reasonably practicable after IP completion day.

(5) In this regulation references to an approval include an authorisation.

PART 4

Goods exported on removal from Northern Ireland

Part 4 interpretation

24. In this Part—

“accompanied baggage on departure” means baggage which—

- (a) accompanies an individual when departing from the United Kingdom; or
- (b) would have accompanied the individual had the baggage not been delayed in transit from the United Kingdom;

“containers” has the same meaning as in Article 1 of the Customs Convention on Containers, 1972, done at Geneva on 2 December 1972 under the auspices of the United Nations International Maritime Organisation^(a);

“non-commercial goods” means goods—

- (a) which are provided by one individual to another;
- (b) where no payment is made, directly or indirectly, for the goods by the recipient;
- (c) which are for the personal use of the recipient; and
- (d) which do not form part of a series of consignments of goods made between the individuals;

“personal gifts on export” means goods contained within accompanied baggage on departure of a qualifying departing traveller which—

- (a) are intended for an individual’s personal use;
- (b) are not exported for commercial purposes; and
- (c) do not form part of a series of consignments of goods exported by the qualifying departing traveller;

“qualifying departing traveller” means an individual who—

- (a) is resident in the United Kingdom or the Isle of Man and is departing for a temporary stay outside the United Kingdom and the Isle of Man; or
- (b) is not resident in the United Kingdom or the Isle of Man and is departing after a temporary stay in the United Kingdom.

Goods exported on removal from Northern Ireland – establishment

25. In this Part a person is established in the United Kingdom or the Isle of Man—

- (a) in the case of an individual, where the individual is resident in the United Kingdom or the Isle of Man; and
- (b) in any other case, where the person—

(a) Available electronically from: https://treaties.un.org/doc/Treaties/1975/12/19751206%2002-58%20AM/Ch_XI_A_15p.pdf. A hard copy is available for inspection free of charge at the offices of HMRC at 100 Parliament Street, London, SW1A 2BQ.

- (i) has a registered office in the United Kingdom or the Isle of Man; or
- (ii) has a permanent place in the United Kingdom or the Isle of Man from which the person carries out activities for which the person is constituted to perform.

Retention of domestic goods status

26.—(1) Goods do not cease to be domestic goods when exported from the United Kingdom as a result of their removal from Northern Ireland if they are goods mentioned in paragraphs (2) to (5).

(2) Goods which remain outside the United Kingdom for a temporary period and are—

- (a) motor road vehicles registered in the United Kingdom or the Isle of Man;
- (b) packaging, pallets and similar equipment, excluding containers, used for transportation and owned by a person established in the United Kingdom or the Isle of Man; or
- (c) non-commercial goods or personal gifts on export which—
 - (i) are carried as part of the baggage which accompanies an individual when departing from the United Kingdom; and
 - (ii) are not goods which were supplied without payment of excise duty in an export shop in the United Kingdom, in accordance with the Excise Goods (Export Shops) Regulations 2000(a), or in the Isle of Man, in accordance with equivalent legislation which is in force in the Isle of Man.

(3) Goods in respect of which regulation 3 (duty free stores) of the Excise Goods (Aircraft and Ship’s Stores) Regulations 2015(b) applies.

(4) Goods which are zero-rated for value added tax in accordance with section 30 of, and Group 8 (transport) of Schedule 8 (zero-rating) to, the Value Added Tax Act 1994(c) and are stores within the meaning of section 1 (interpretation) of CEMA 1979(d).

(5) Goods which are—

- (a) qualifying Northern Ireland goods;
- (b) removed from Northern Ireland to the Republic of Ireland and merely pass through the Republic of Ireland before arriving in Great Britain;
- (c) itemised in a travel document issued in the United Kingdom which specifies the destination of the goods; and
- (d) immediately before their removal from Northern Ireland were not moved in the manner described in paragraph (6).

(6) The manner of movement is that the goods—

- (a) are loaded for export outside Northern Ireland; and
- (b) enter Northern Ireland and are either not unloaded there or are unloaded there but for an avoidance purpose.

(7) For the purposes of paragraph (6)(b) goods are unloaded in Northern Ireland for an avoidance purpose if it is reasonable to conclude that the main purpose, or one of the main purposes, of unloading the goods there was to secure the application of paragraph (5).

(a) S.I. 2000/645. Relevant amending and modifying instruments are S.I. 2004/1003 and 2010/593.

(b) S.I. 2015/368.

(c) 1994 c. 23. Section 30 is amended by section 28 of the Finance Act 1995 (c. 4) and section 29 of the Finance Act 1996 (c. 8). Group 8 of Schedule 8 is amended by paragraph 285(d) of Schedule 1 to the Corporation Tax Act 2010 (c. 4), sections 21 and 22 of the Finance (No. 3) Act 2010 (c. 33) and S.I. 1994/3014, 1995/653, 1995/3039, 1999/1820, 2001/753, 2002/456, 2002/1173, 2006/1750, 2011/1043, 2011/2085 and 2019/73. Section 30 and Group 8 of Schedule 8 are to be amended by paragraphs 29 and 94 of Schedule 8 to the Act (VAT amendments connected with withdrawal from EU) on a date to be appointed.

(d) “CEMA 1979” is defined by section 37(1) to the Act as “the Customs and Excise Management Act 1979” (c. 2).

Retention of domestic goods status – declarations

27.—(1) This regulation applies to goods mentioned in regulation 26(5).

(2) Provision made by or under the following provisions apply to the goods to which this regulation applies with the modifications described—

- (a) section 3 of the Act (obligation to declare goods for a Customs procedure on import) as if subsection (3)(b) were omitted;
- (b) section 21(1) to (4), (7) and (8) of the Act (Customs agents); and
- (c) paragraphs 1 to 17 and 19 of Schedule 1 to the Act (Customs declarations) as if paragraph 17(2) read—

“(2) The goods are released to the free-circulation procedure when the declaration is accepted by HMRC.”.

PART 5

Application of provision made by or under the customs and excise Acts

Modification of section 9 of the Customs and Excise Management Act 1979

28. Section 9 of CEMA 1979(a) (general duties of Commissioners in relation to customs matters concerning the European Union) applies for any purpose in connection with duty under section 30A(3) or 40A of the Act as if—

- (a) in the words before paragraph (a)—
 - (i) for “EU obligations” there were substituted “any obligation under legislation referred to in Article 5(3) and (4) of the Protocol on Ireland/Northern Ireland in the EU withdrawal agreement (as that legislation has effect as a result of section 7A of the European Union (Withdrawal) Act 2018)”;
 - (ii) for “shall” there were substituted “may”;
- (b) in paragraph (a), for “Community requirement or practice”, there were substituted “requirement provided for, or practice permitted, by such legislation”;
- (c) in paragraph (b), after “between”, there were inserted “the United Kingdom and”.

Application of the Customs and Excise (Transit) Regulations 1993

29. The Customs and Excise (Transit) Regulations 1993(b)—

- (a) continue to have effect for any purpose in connection with duty under section 30A(3) or 40A of the Act as if the provisions of those Regulations were not amended by the Customs (Consequential Amendments) (EU Exit) Regulations 2019(c); and
- (b) apply for any purpose in connection with duty under section 30C of the Act.

Application of the Customs Traders (Accounts and Records) Regulations 1995

30. The Customs Traders (Accounts and Records) Regulations 1995(d)—

- (a) continue to have effect for any purpose in connection with duty under section 30A(3) or 40A of the Act as if the provisions of those Regulations were not amended by the

(a) That section is repealed by paragraph 7 of Schedule 7 to the Act, with savings provided for by paragraph 158 of that Schedule (which is inserted by paragraph 10(6) of Schedule 1 to the 2020 Act). Prior to its repeal it was amended by articles 4 and 6 of the Treaty of Lisbon (Changes in Terminology) Order 2011 (S.I. 2011/1043).

(b) S.I. 1993/1353, amended by S.I. 1993/3014, 2011/1043, 2019/140 and 2019/326.

(c) S.I. 2019/140.

(d) S.I. 1995/1203. S.I. 1995/1203 is amended by S.I. 2011/1043, 2019/140 and 2020/1088.

- Customs (Consequential Amendments) (EU Exit) Regulations 2019(a) or the Customs (Transitional Arrangements) (EU Exit) Regulations 2020(b);
- (b) apply for any such purpose as if—
- (i) references to an importation of goods (however framed) included the entry of goods in Northern Ireland in the course of a removal of those goods to Northern Ireland from Great Britain;
 - (ii) references to an exportation of goods (however framed) included the exit of goods from Northern Ireland that are being removed to Great Britain;
 - (iii) in regulation 2—
 - (aa) the definition of “the Commission Regulation” were omitted; and
 - (bb) there were inserted at the appropriate place—

““the UCC” means provisions contained in Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code as they have effect as a result of section 7A of the European Union (Withdrawal) Act 2018(c);”;
 - (iv) in regulation 4(1), for “Article 76(2) of Council Regulation (EEC) No 2913/92 to furnish” there were substituted “Article 167(1) of the UCC to lodge”;
 - (v) in regulation 4(3), for “a data-processing technique” there were substituted “electronic data-processing techniques”;
 - (vi) in regulation 4(4)—
 - (aa) the definition of “data-processing technique” were omitted; and
 - (bb) there were inserted at the appropriate place—

““electronic data-processing techniques” has the same meaning as in Article 6(1) of the UCC;”;
 - (cc) in the definition of “simplified declaration”, for “Article 253(2) of the Commission Regulation” there were substituted “Article 166 of the UCC”; and
 - (vii) in regulation 6(2), for “Article 4(17) of Council Regulation (EEC) No 2913/92” there were substituted “Article 5(12) of the UCC”; and
- (c) apply for any purpose in connection with duty under section 30C of the Act as if references to an importation of goods (however framed) included the entry of goods in Great Britain in the course of a removal of those goods to Great Britain from Northern Ireland.

Application of the Customs (Contravention of a Relevant Rule) Regulations 2003

31. The Customs (Contravention of a Relevant Rule) Regulations 2003(d)—

- (a) continue to have effect for any purpose in connection with duty under section 30A(3) or 40A of the Act as if the provisions of those Regulations were not amended by any of—
 - (i) the Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2018(e);
 - (ii) the Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2019(f);

(a) S.I. 2019/140.

(b) S.I. 2020/1088.

(c) 2018 c. 16. Section 7A was inserted by section 5 of the European Union (Withdrawal Agreement) Act 2020 (c. 1).

(d) S.I. 2003/3113. S.I. 2003/3113 was amended by S.I. 2009/3164, 2011/1043, 2011/2085, 2011/2534, 2015/636, 2018/483, 2018/1260, 2019/148, 2019/326, 2019/486, 2019/487, 2019/1215, 2020/1234, 2020/1431 and 2020/1552

(e) S.I. 2018/1260. S.I. 2018/1260 was amended by S.I. 2019/148, 2019/486, 2019/1215, 2019/1346, 2020/1088, and 2020/1491.

(f) S.I. 2019/148. S.I. 2019/148 was amended by S.I. 2019/486 and 2019/1346.

- (iii) the Customs (Import Duty, Transit and Miscellaneous Amendments) (EU Exit) Regulations 2019(a);
 - (iv) the Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019(b);
 - (v) the Customs and Excise (Miscellaneous Provisions and Amendments) (EU Exit) Regulations 2019(c);
 - (vi) the Customs (Transitional Arrangements) (EU Exit) Regulations 2020(d);
 - (vii) the Customs (Declarations) (Amendment and Modification) (EU Exit) Regulations 2020(e);
- (b) apply for any such purpose as if—
- (i) any reference to a relevant rule which has effect with modifications for any purpose in connection with duty under section 30A(3) or 40A is a reference to that rule as it so has effect; and
 - (ii) in regulation 2—
 - (aa) in the definition of “the Code”, at the end there were inserted “as it has effect as a result of section 7A of the European Union (Withdrawal) Act 2018”;
 - (bb) for the definition of “customs territory” there were substituted—
““customs territory” means Northern Ireland or the customs territory of the European Union”;
 - (cc) in the definition of “Delegated Regulation”, at the end there were inserted “as it has effect as a result of section 7A of the European Union (Withdrawal) Act 2018; and
 - (dd) in the definition of “the Implementing Regulation”, at the end there were inserted “as it has effect as a result of section 7A of the European Union (Withdrawal) Act 2018; and
- (c) apply for any purpose in connection with duty under section 30C of the Act as if any reference to a relevant rule which has effect with modifications for any such purpose were to that rule as it so has effect.

Application of the Customs (Import Duty) (EU Exit) Regulations 2018

32. Parts 1 to 10, 12, 13 and 14 of the import duty regulations apply for the purposes of duty charged under section 30C of the Act as if—

- (a) any reference to chargeable goods were to goods removed to Great Britain from Northern Ireland;
- (b) any reference to the importation of goods were to their removal to Great Britain from Northern Ireland;
- (c) any reference to import duty were to duty charged under section 30C of the Act;
- (d) any reference to the United Kingdom were to Great Britain, except in the following places, where the references remain to the United Kingdom unless otherwise specified—
 - (i) regulation 3;
 - (ii) regulation 15(1);
 - (iii) regulation 20(2)(b), which is to be read as if for “outside the United Kingdom” there were substituted “in Northern Ireland” and for these purposes whether a person is established in Northern Ireland is to be determined in accordance with regulation

(a) S.I. 2019/326. S.I. 2019/326 was amended by S.I. 2019/1215, 2020/1088 and 2020/1491.

(b) S.I. 2019/486. S.I. 2019/486 was amended by S.I. 2019/1215, 2019/1346, 2020/967, 2020/1088, 2020/1234 and 2020/1552

(c) S.I. 2019/1215. S.I. 2019/1215 was amended by S.I. 2020/1088, 2020/1234, 2020/1491 and 2020/1552.

(d) S.I. 2020/1088.

(e) S.I. 2020/1234.

3(1) of the import duty regulations, as if the references in that regulation to the United Kingdom were to Northern Ireland;

- (iv) regulation 20(2)(c);
- (v) regulation 27(1)(b);
- (vi) regulation 29C(4)(b)(a);
- (vii) regulation 43(10);
- (viii) regulation 61(3)(a);
- (ix) regulation 62(6)(b) and (7);
- (x) regulation 65(2)(b) and (3);
- (xi) regulation 67(2)(a)(ii);
- (xii) regulation 76(1)(c)(ii);
- (xiii) regulation 80;
- (xiv) regulation 93(1)(a);
- (xv) regulation 96(2);
- (xvi) regulation 97(4)(a);
- (xvii) regulation 107(2), which is to be read as if for “for export to the United Kingdom” there were substituted “for removal to Great Britain”;
- (xviii) regulation 120(2)(a), which is to be read as if for “for export to the United Kingdom” there were substituted “for removal to Great Britain”;
- (xix) regulation 121(2)(a), which is to be read as if for “for export to the United Kingdom” there were substituted “for removal to Great Britain”;
- (xx) regulation 122(1), which is to be read as if for “for export to the United Kingdom” there were substituted “for removal to Great Britain”;
- (xxi) regulation 124(4);
- (e) in regulation 2—
 - (i) in the definition of “accompanied baggage” for “the United Kingdom”, in both places it occurs, there were substituted “Great Britain”; and
 - (ii) for the definition of “qualifying traveller” there were substituted—
 - ““qualifying traveller” means an individual who—
 - (a) is not resident in Great Britain or the Isle of Man and is arriving in Great Britain for a temporary stay; or
 - (b) is resident in Great Britain or the Isle of Man and is returning after a temporary stay outside Great Britain and the Isle of Man;”;
- (f) in regulation 20(2)(a)(i), for “export” there were substituted “removal to Northern Ireland” and “in accordance with the applicable export provisions” were omitted; and
- (g) in regulation 125(2)(a)(iv) and (v), for “the place of export of the goods” there were substituted “Northern Ireland”.

Application of the Customs (Special Procedures and Outward Processing) (EU Exit) Regulation 2018

33. Parts 1 to 3, Chapters 1, 2, 4 and 5 of Part 4 and Part 5 of the special procedures regulations apply for the purposes of duty charged under section 30C of the Act as if—

- (a) any reference to chargeable goods were to goods removed to Great Britain from Northern Ireland;

(a) Regulation 29C was inserted by S.I. 2020/1088.

- (b) any reference to the importation of goods were to their removal to Great Britain from Northern Ireland;
- (c) any reference to import duty were to duty charged under section 30C of the Act; and
- (d) in regulation 2—
 - (i) in the definition of “accompanied baggage”, for “the United Kingdom”, in both places it occurs, there were substituted “Great Britain”; and
 - (ii) for the definition of “qualifying traveller” there were substituted—
 - ““qualifying traveller” means an individual who—
 - (a) is not resident in Great Britain or the Isle of Man and is arriving in Great Britain for a temporary stay; or
 - (b) is resident in Great Britain or the Isle of Man and is returning after a temporary stay outside Great Britain and the Isle of Man;”.

Application of the Customs Transit Procedures (EU Exit) Regulations 2018

34. The Customs Transit Procedures (EU Exit) Regulations 2018(a) apply for the purposes of duty charged under section 30C of the Act as if—

- (a) any reference to chargeable goods were to goods removed to Great Britain from Northern Ireland;
- (b) any reference to the importation of goods were to their removal to Great Britain from Northern Ireland;
- (c) any reference to import duty were to duty charged under section 30C of the Act; and
- (d) paragraph 2(a) of Schedule 5 were omitted.

Application of the Customs (Managed Transition Procedure) (EU Exit) Regulations 2019

35. Parts 1 and 2 of the Customs (Managed Transition Procedure) (EU Exit) Regulations 2019(b) apply for the purposes of duty charged under section 30C of the Act as if—

- (a) any reference to chargeable goods were to goods removed to Great Britain from Northern Ireland; and
- (b) any reference to the importation of goods were to their removal to Great Britain from Northern Ireland.

Application of the Taxation Cross-border Trade (Special Procedures Supplementary and General Provision etc.) (EU Exit) Regulations 2020

36. Regulations 1 to 4 of the Taxation Cross-border Trade (Special Procedures Supplementary and General Provision etc.) (EU Exit) Regulations 2020(c) apply for the purposes of duty charged under section 30C of the Act as if—

- (a) any reference to the importation of goods were to their removal to Great Britain from Northern Ireland; and
- (b) any reference to an exportation of goods included the exit of goods from Great Britain that are being removed to Northern Ireland.

(a) S.I. 2018/1258, amended by S.I. 2019/326, 2019/486, 2019/1215, 2019/1346 and 2020/1491.

(b) S.I. 2019/487. Regulation 1(3) provides that these Regulations cease to have effect at the end of the period of 12 months beginning with the day appointed for their coming into force under section 52 of the Taxation (Cross-border Trade) Act 2018.

(c) S.I. 2020/1439.

PART 6

Consequential amendments

Amendment of the Customs (Import Duty) (EU Exit Regulations) 2018

- 37.**—(1) The import duty regulations are amended as follows.
- (2) In regulation 41(1)(d), at the end insert “or removed from Great Britain to Northern Ireland”.
- (3) In regulation 43(14), in the definition of “relevant duties and taxes”, after “import duty” in sub-paragraph (a) insert “or duty charged under section 30C of the Act”.
- (4) In regulation 62—
- (a) in paragraph (6)—
- (i) at the end of sub-paragraph (b) insert “where the removal is from Great Britain, and in accordance with Union customs legislation where the removal is from Northern Ireland”;
- (ii) omit the “or” at the end of sub-paragraph (b) and after that sub-paragraph insert—
“(ba) removed from Great Britain to Northern Ireland; or”; and
- (b) for paragraph (7) substitute—
“(7) Where HMRC consents to the destruction or dismantling of the goods it may also consent to—
- (a) the removal from the United Kingdom of any remains or components of the goods in accordance with the applicable export provisions where the removal is from Great Britain, and in accordance with Union customs legislation^(a) where the removal is from Northern Ireland; or
- (b) the removal of any remains or components of the goods from Great Britain to Northern Ireland.”.
- (5) In regulation 67(2)(a)(ii), at the end insert “where the removal is from Great Britain, and in accordance with Union customs legislation where the removal is from Northern Ireland”.
- (6) In regulation 86(4)(b), at the end insert “where the holder of the decision was notified of the annulment under Article 27(2) of the UCC before IP completion day”.
- (7) In regulation 98—
- (a) in paragraph (1)(b)—
- (i) after “import duty” insert “and duty under section 30C of the Act”;
- (ii) after “the United Kingdom” insert “and goods removed from Northern Ireland to Great Britain”; and
- (iii) after “proposed importations” insert “and removals from Northern Ireland to Great Britain”; and
- (b) in paragraph (2), after “import duty”, in both places it occurs, insert “or duty under section 30C of the Act”.
- (8) In regulation 99—
- (a) in paragraph (1)(d)(i), at the end insert “and duty charged under section 30C of the Act”; and
- (b) in paragraph (3), after “import duty” insert “or duty charged under section 30C of the Act”.
- (9) In regulation 102(1)—

(a) “Union customs legislation” is defined in section 37 of the Act. The definition was inserted by paragraph 6 of Schedule 1 to the 2020 Act.

- (a) after “United Kingdom”, in the first place it occurs, insert “as a result of their removal from Great Britain”;
 - (b) in sub-paragraph (a), for “the United Kingdom”, in both places it occurs, substitute “Great Britain”; and
 - (c) in sub-paragraph (b), for “the United Kingdom” substitute “Great Britain”.
- (10) In regulation 103(1), for “the United Kingdom” substitute “Great Britain”.
- (11) In regulation 104(1), for “the United Kingdom” substitute “Great Britain”.
- (12) In regulation 105—
- (a) in paragraph (1)—
 - (i) for “the United Kingdom”, in the second place it occurs, substitute “Great Britain”; and
 - (ii) in sub-paragraph (b), for “the United Kingdom” substitute “Great Britain”; and
 - (b) in paragraph (2)—
 - (i) for “the United Kingdom”, in the third place it occurs, substitute “Great Britain”; and
 - (ii) in sub-paragraph (b), for “the United Kingdom”, in both places it occurs, substitute “Great Britain”.

Amendment of the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018

38.—(1) The special procedures regulations are amended as follows.

- (2) In regulation 2(1)—
- (a) in the definition of “the temporary admission document” for “published on 27 November 2018” substitute “version 3.0, published on 17 December 2020”(a); and
 - (b) at the appropriate place, insert—
 - ““established in Northern Ireland” means—
 - (a) in the case of an individual, where the individual is resident in Northern Ireland;
 - (b) in all other cases, where that person—
 - (i) has a registered office in Northern Ireland; or
 - (ii) has a permanent place in Northern Ireland from which the person carries out activities for which the person is constituted to perform;”.
- (3) In regulation 7—
- (a) in paragraph (2)—
 - (i) at the end of sub-paragraph (c)(ii) insert “or”;
 - (ii) omit the “or” at the end of sub-paragraph (d); and
 - (iii) omit sub-paragraph (e); and
 - (b) after paragraph (2), insert—
 - “(3) HMRC may publish a notice specifying other circumstances in which paragraph (2) is to apply.”.
- (4) In regulation 17(6)—
- (i) omit the “or” at the end of sub-paragraph (b); and
 - (ii) at the end of sub-paragraph (c) insert “; or”;

(a) Available electronically from <https://www.gov.uk/government/publications/reference-document-for-temporary-admission-eligible-goods-and-conditions-for-relief>. A person unable to access the document electronically may access it while government advice on social distancing and unnecessary travel applies, in hard copy free of charge on application to 07741835049, and otherwise by inspection free of charge at HMRC, 100 Parliament Street, London SW1A 2BQ.

- (iii) after sub-paragraph (c) insert—
 - “(d) the warehouse and a location in Northern Ireland.”.
- (5) In regulation 21—
 - (a) in paragraph (2)—
 - (i) in sub-paragraph (a), for “there” substitute “in Great Britain”; and
 - (ii) in sub-paragraph (d), after “exported” insert “or removed to Northern Ireland”;
 - (b) in paragraph (3), at the end insert “or, in the case of a removal from Great Britain to Northern Ireland, the date the goods left Great Britain in the course of their removal to Northern Ireland”;
 - (c) in paragraph (4), at the end insert “or, in the case of a removal of goods from Great Britain to Northern Ireland, the amended authorisation must not permit that period to be longer than 12 months beginning with the date the goods left Great Britain in the course of their removal to Northern Ireland”; and
 - (d) in paragraph (5)(b), at the end insert “or removed to Northern Ireland”.
- (6) In regulation 23(3)(a), at the end insert “or their removal from Great Britain to Northern Ireland”.
- (7) In regulation 26—
 - (a) in paragraph (1), after “applicable export provisions” insert “or removed to Northern Ireland”;
 - (b) in paragraph (2)(a)—
 - (i) after “exported” insert “or removed to Northern Ireland”; and
 - (ii) for “the United Kingdom” substitute “Great Britain”; and
 - (c) in paragraph (4)—
 - (i) in sub-paragraph (a), for “the United Kingdom” substitute “Great Britain”; and
 - (ii) in sub-paragraph (b), for “the United Kingdom” substitute “Great Britain”.
- (8) In regulation 33(3)(a), for “the United Kingdom” substitute “Great Britain”.
- (9) In regulation 36(1)(a), after “the United Kingdom” insert “or in Northern Ireland”.
- (10) In regulation 37(1)(b), at the end insert “or are removed to Northern Ireland”.
- (11) In regulation 39—
 - (a) for “the United Kingdom”, in the first place it occurs, substitute “Great Britain”; and
 - (b) at the end insert “or removed to Northern Ireland”.
- (12) In regulation 43(4)(b)(i), at the end insert “or removed to Northern Ireland”.
- (13) Omit regulation 45(6)(g).
- (14) In regulation 47(6), after “the United Kingdom”, in both places it occurs insert “or removed to Northern Ireland”.

Amendment of the Customs Transit Procedures (EU Exit) Regulations 2018

39.—(1) The Customs Transit Procedures (EU Exit) Regulations 2018 are amended as follows.

- (2) In Schedule 1—
 - (a) in the heading to Part 1, for “the United Kingdom” substitute “Great Britain”;
 - (b) in paragraph 1—
 - (i) for “the United Kingdom”, in each place it occurs, substitute “Great Britain”; and
 - (ii) in sub-paragraph (5)(a), at the end insert “and any reference to a common transit state is to be read as a reference to a common transit state or Northern Ireland”;
 - (c) in paragraph 2—

- (i) for “the United Kingdom”, in each place it occurs, substitute “Great Britain”; and
- (ii) in sub-paragraph (6), at the end insert “, if the customs office of departure does not already have these particulars”;
- (d) in paragraph 3, for “the United Kingdom”, in each place it occurs, including in the heading, substitute “Great Britain”;
- (e) in paragraph 4, for “the United Kingdom” substitute “Great Britain” in the following places—
 - (i) the heading;
 - (ii) sub-paragraph (1)(a);
 - (iii) sub-paragraph (6)(c);
- (f) in paragraph 5—
 - (i) in sub-paragraph (4), at the end insert “if the customs office of departure does not already have these particulars”; and
 - (ii) in sub-paragraph (5), after “HMRC office” insert “in Great Britain”,
- (g) in the heading to paragraph 6, for “United Kingdom” substitute “Great Britain”;
- (h) in paragraph 6(1), for “the United Kingdom” substitute “Great Britain”;
- (i) in paragraph 10, for “the United Kingdom”, in both places it occurs, substitute “Great Britain”;
- (j) in paragraph 11—
 - (i) in sub-paragraph (1), at the end of the first sentence insert “if the customs office of departure does not already have these particulars”;
 - (ii) in sub-paragraph (2), at the end insert “if the customs office of departure does not already have these particulars”;
- (k) in paragraph 13—
 - (i) for “the United Kingdom”, in each place it occurs, substitute “Great Britain”; and
 - (ii) in sub-paragraph (1), after “when HMRC and” insert “, if different,”;
- (l) in paragraph 14(1), for “the United Kingdom” substitute “Great Britain”;
- (m) in paragraph 15, for “the United Kingdom” substitute “Great Britain”;
- (n) in the heading to Part 2, for “the United Kingdom” substitute “Great Britain”;
- (o) in paragraph 16, for “the United Kingdom”, in each place it occurs, substitute “Great Britain”;
- (p) in paragraph 17(1) and (1)(b), for “the United Kingdom” substitute “Great Britain”;
- (q) in the heading to paragraph 18, for “the United Kingdom” substitute “Great Britain”;
- (r) in paragraph 18(6)(a), after “airport of destination” insert “, where that customs authority is not HMRC”;
- (s) in paragraph 20, for “the United Kingdom”, in both places it occurs, substitute “Great Britain”;
- (t) in paragraph 23(3)(b), omit “United Kingdom”;
- (u) in paragraph 25—
 - (i) in sub-paragraph (3), at the end insert “that has the particulars in question”; and
 - (ii) in sub-paragraphs (9) and (10), for “the United Kingdom”, in each place it occurs, substitute “Great Britain”;
- (v) in paragraph 27, for “the United Kingdom”, in each place it occurs, substitute “Great Britain”;
- (w) in paragraph 28, for “the United Kingdom”, in each place it occurs, including the heading, substitute “Great Britain”;

- (x) in paragraph 29—
 - (i) in sub-paragraph (1D)(a), after “customs debt”, in both places it occurs, insert “excluding duties under sections 30A(3) and 40A TCTA”;
 - (ii) in sub-paragraph (2), for “import duty, export duty” substitute “any duty of customs”; and
 - (iii) in sub-paragraph (5)(c), for “the United Kingdom” substitute “Great Britain”;
 - (y) in paragraph 30—
 - (i) for “the United Kingdom”, in both places it occurs, substitute “Great Britain”; and
 - (ii) in sub-paragraph (3), at the end of the second sentence insert “unless the customs office of destination already has such notification”;
 - (z) in the heading to paragraph 31, for “the United Kingdom”, substitute “Great Britain”;
 - (aa) in paragraph 34, for “the United Kingdom”, in both places it occurs, substitute “Great Britain”;
 - (bb) in paragraph 35(1)(b), for the words from “the United Kingdom” to “the SBA” substitute “the common transit area (and here the “common transit area” is the area comprising the common transit states)”;
 - (cc) in paragraph 39(1), for “the United Kingdom” substitute “Great Britain”;
 - (dd) in paragraph 40, for “the United Kingdom” substitute “Great Britain”;
 - (ee) in paragraph 43(5) and (6), for “the United Kingdom”, in both places it occurs, substitute “Great Britain”;
 - (ff) in paragraph 44(1) and (3), for “the United Kingdom”, in both places it occurs, substitute “Great Britain”;
 - (gg) in paragraph 49, for “the United Kingdom”, in each place it occurs, substitute “Great Britain”;
 - (hh) in paragraph 50, for “the United Kingdom”, in both places it occurs, substitute “Great Britain”;
 - (ii) in paragraph 51, for “the United Kingdom” substitute “Great Britain”;
 - (jj) in paragraph 52, for “the United Kingdom”, in both places it occurs, substitute “Great Britain”;
 - (kk) in paragraph 53, for “the United Kingdom”, in both places it occurs, substitute “Great Britain”;
 - (ll) in paragraph 54(3)—
 - (i) for “the United Kingdom” substitute “Great Britain”; and
 - (ii) omit “country of”;
 - (mm) in paragraph 60, for “the United Kingdom” substitute “Great Britain”;
 - (nn) in paragraph 64, in the second sentence of sub-paragraph (3), after “customs debt” insert “excluding duties under sections 30A(3) and 40A TCTA”; and
 - (oo) in paragraph 65(2)(a), after “departure and destination” insert “other than HMRC”.
- (3) In Schedule 2—
- (a) in paragraph 1—
 - (i) in sub-paragraph (1), for “the United Kingdom”, in each place it occurs, substitute “Great Britain”;
 - (ii) in sub-paragraph (4), for “the United Kingdom”, in each place it occurs, substitute “Great Britain”;

(a) Paragraph 29(1D) was inserted by S.I. 2020/1491.

- (b) in paragraph 2, for “the United Kingdom”, in both places it occurs, substitute “Great Britain”;
 - (c) in the heading to Part 2, for “the United Kingdom” substitute “Great Britain”;
 - (d) in paragraph 3(1), for “the United Kingdom” substitute “Great Britain”;
 - (e) in paragraph 4(4) and (5), for “the United Kingdom” substitute “Great Britain”;
 - (f) in paragraph 5(1), for “the United Kingdom” substitute “Great Britain”;
 - (g) in paragraph 6—
 - (i) in sub-paragraph (1), after “office of destination” insert “in Great Britain”; and
 - (ii) in sub-paragraph (3), in the first sentence, after “HMRC customs office” insert “in Great Britain”;
 - (h) in paragraph 9(1)(b), for “the United Kingdom” substitute “Great Britain”;
 - (i) in the heading to Part 3, for “the United Kingdom” substitute “Great Britain”;
 - (j) in the heading to paragraph 12, for “the United Kingdom” substitute “Great Britain”;
 - (k) in paragraph 12, for “the United Kingdom”, in each place it occurs, substitute “Great Britain”;
 - (l) in paragraph 14(3) and (6), for “the United Kingdom” substitute “Great Britain”;
 - (m) in paragraph 15(1), for “the United Kingdom” substitute “Great Britain”;
 - (n) in paragraph 16(1), for “the United Kingdom”, in both places it occurs, substitute “Great Britain”;
 - (o) in paragraph 17(4) and (5), for “the United Kingdom” substitute “Great Britain”;
 - (p) in paragraph 18—
 - (i) in sub-paragraph (1), after “office of destination” insert “in Great Britain”; and
 - (ii) in sub-paragraph (3), in the first sentence, after “HMRC customs office” insert “in Great Britain”;
 - (q) in the heading to paragraph 20, for “the United Kingdom” substitute “Great Britain”;
 - (r) in paragraph 21(1)(b), for “the United Kingdom” substitute “Great Britain”;
 - (s) in paragraph 26(5), for “the United Kingdom”, in the second place it occurs, substitute “Great Britain”; and
 - (t) in paragraph 27—
 - (i) in sub-paragraph (4), after “continue to apply” insert “in relation to goods in Great Britain”; and
 - (ii) in sub-paragraph (6), after “continues to apply” insert “in relation to goods in Great Britain”.
- (4) In Schedule 3—
- (a) in paragraph 1, for “the United Kingdom” substitute “Great Britain”;
 - (b) in paragraph 1A(a), for “the United Kingdom” substitute “Great Britain”;
 - (c) in paragraph 3(a) and (b), for “the United Kingdom” substitute “Great Britain”;
 - (d) in paragraph 3A(2), for “the United Kingdom” substitute “Great Britain”;
 - (e) in paragraph 4—
 - (i) in sub-paragraph (1A), for “the United Kingdom” substitute “Great Britain”;
 - (ii) in sub-paragraph (3), for “the United Kingdom”, in both places it occurs, substitute “Great Britain”; and
 - (iii) in sub-paragraph (5), for “the United Kingdom” substitute “Great Britain”;

(a) Paragraphs 1A, 3A, 4(1A) and 7A are prospectively inserted by S.I. 2019/486.

- (f) in paragraph 7, for “the United Kingdom” substitute “Great Britain”;
 - (g) in paragraph 7A, for “the United Kingdom” substitute “Great Britain”;
 - (h) in paragraph 8—
 - (i) in sub-paragraph (5)(b), for “any country except the United Kingdom” substitute “anywhere except Great Britain”;
 - (ii) in sub-paragraph (6)(a)(ii), for “the United Kingdom” substitute “Great Britain”; and
 - (iii) in sub-paragraph (6)(b), for “the United Kingdom” substitute “Great Britain”;
 - (i) in paragraph 11(3), for “the United Kingdom” substitute “Great Britain”;
 - (j) in paragraph 13, after “section 35(1)” insert “or removal of the goods from Great Britain to Northern Ireland”;
 - (k) in paragraph 16(b)(ii), at the end insert “or removed from Great Britain to Northern Ireland”;
 - (l) in paragraph 20(a), after “exported” insert “or removed from Great Britain to Northern Ireland”; and
 - (m) in paragraph 21, after “Isle of Man” insert “or removed from Great Britain to Northern Ireland”.
- (5) In Schedule 4—
- (a) in paragraph 1, for “the United Kingdom”, in each place it occurs, substitute “Great Britain”; and
 - (b) in paragraph 2(1), for “the United Kingdom” substitute “Great Britain”.
- (6) In Schedule 5—
- (a) in paragraph 3, for “the United Kingdom”, in each place it occurs, substitute “Great Britain”
 - (b) in paragraph 4(a), for “the United Kingdom”, in both places it occurs, substitute “Great Britain”; and
 - (c) in paragraph 5, for “the United Kingdom” substitute “Great Britain”.

Amendment of the Customs (Crown Dependencies Customs Union) (EU Exit) Regulations 2019

40.—(1) The Customs (Crown Dependencies Customs Union) (EU Exit) Regulations 2019(a) are amended as follows.

- (2) In regulation 1(3) (interpretation), in the appropriate place insert—
- ““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 (Isle of Man) (EU Exit) Order 2019(b);
 - (b) The Crown Dependencies Customs Union (Guernsey) (EU Exit) Order 2019(c);
 - (c) The Crown Dependencies Customs Union (Jersey) (EU Exit) Order 2019(d);”.
- (3) In regulation 3—
- (a) in paragraph (5)
 - (i) in sub-paragraph (a)—
 - (aa) for “processed there” substitute “Great Britain”; and

(a) S.I. 2019/385, amended by S.I. 2020/967, 2020/1088 and 2020/1552.
 (b) S.I. 2019/257.
 (c) S.I. 2019/254.
 (d) S.I. 2019/256.

- (bb) for “processed in the United Kingdom” substitute “Great Britain”;
 - (ii) in sub-paragraph (b)(ii), for “the United Kingdom”, in both places it occurs, substitute “Great Britain”; and
 - (iii) in sub-paragraph (c), for “the United Kingdom”, in both places it occurs, substitute “Great Britain”; and
 - (b) in paragraph (6), for “the United Kingdom” substitute “Great Britain”.
- (4) In regulation 4—
- (a) in paragraph (5)—
 - (i) for “processed there” substitute “Great Britain”; and
 - (ii) for “processed in the United Kingdom” substitute “Great Britain”;
 - (b) in paragraph (6)(b) for “the United Kingdom”, in both places it occurs, substitute “Great Britain”;
 - (c) in paragraph (7), for “the “United Kingdom”, in both places it occurs, substitute “Great Britain”; and
 - (d) in paragraph (10)—
 - (i) for “references”, in the first place it occurs, substitute “reference”;
 - (ii) for “references”, in the second place it occurs, substitute “a reference”; and
 - (iii) at the end insert “and the reference to Great Britain shall be read as a reference to Great Britain or the Isle of Man”.
- (5) In regulation 7 (Crown Dependencies: modification of UK Customs provisions)—
- (a) omit paragraph (2); and
 - (b) in paragraph (3) for “Custom union” substitute “Customs union”.

Amendment of the Customs (Managed Transition Procedure) (EU Exit) Regulations 2019

41.—(1) The Customs (Managed Transition Procedure) (EU Exit) Regulations 2019 are amended as follows.

(2) In regulation 3(1)(a), at the end insert “and the import occurs as a result of the entry of the goods into Great Britain”.

(3) In regulation 8(1)(a), at the end insert “and the export occurs as a result of the removal of the goods from Great Britain”.

Amendment of the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020

42.—(1) The Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020(a) are amended as follows.

(2) In regulation 2(1), in the definition of “UK Reliefs document”, for “version 1.0 dated 8th December 2020” substitute “version 1.1 dated 17th December 2020”(b).

(a) S.I. 2020/1431.

(b) Available electronically from <https://www.gov.uk/government/publications/reference-document-for-relief-of-goods-processed-in-northern-ireland-and-returned-to-great-britain-or-the-isle-of-man>. A person unable to access the document electronically may access it while government advice on social distancing and unnecessary travel applies, in hard copy free of charge on application to 07741835049, and otherwise by inspection free of charge at HMRC, 100 Parliament Street, London SW1A 2BQ.

Amendment of the Taxation Cross-border Trade (Special Procedures Supplementary and General Provision etc.) (EU Exit) Regulations 2020

43.—(1) The Taxation Cross-border Trade (Special Procedures Supplementary and General Provision etc.) (EU Exit) Regulations 2020^(a) are amended as follows.

(2) In regulation 2, in the definition of “the temporary admission document”, for “version 2.4, published on 10th December 2020” substitute “version 3.0, published on 17th December 2020”^(b).

*David Duguid
Maggie Throup*

18th December 2020

Two of the Lords Commissioners of Her Majesty’s Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

The Regulations are made by the Treasury primarily under the Taxation (Cross-border Trade) Act 2018 (c. 22) (“the Act”) as amended by the Taxation (Post-transition Period) Act 2020 (c. 26: “the 2020 Act”). This is an EU Exit statutory instrument. The Regulations make provision in relation to goods chargeable to duty under sections 30A to 30C and 40A of the Act.

Part 1 (introductory provisions)

Part 1 provides for citation and commencement and definitions used in the Regulations. The Regulations will be brought into force by way of a separate statutory instrument made under section 52 of the Act.

Part 2 (importation of goods and goods potentially for export)

Part 2 makes provision in relation to the duties of customs charged on non-Union goods imported into the United Kingdom as a result of their entry into Northern Ireland under section 30A(3) of the Act and on the removal of goods to Northern Ireland from Great Britain under section 40A of the Act.

The provision made under Part 2 includes the goods not chargeable to duty, the description of goods chargeable to duty under section 40A, the application of provisions made by or under the Act to goods chargeable to duty under section 30A(3) or 40A, and relief.

Part 3 (potentially imported goods)

Part 3 makes provision in relation to the duties of customs charged on the removal of goods to Great Britain from Northern Ireland under section 30C(1) and (2) of the Act. The provision made under Part 3 includes the goods not chargeable to duty, goods not subject to the procedural aspects of the Act, reductions in the amount of duty chargeable or value of the goods and transition of approvals.

Part 4 (goods exported on removal from Northern Ireland)

Part 4 makes provision for goods to retain domestic goods status in certain circumstances when they are exported on removal from Northern Ireland and the declarations that must be made in relation to certain of those goods on their arrival in Great Britain.

(a) S.I. 2020/1439.

(b) Available electronically from <https://www.gov.uk/government/publications/reference-document-for-temporary-admission-eligible-goods-and-conditions-for-relief>. A person unable to access the document electronically may access it while government advice on social distancing and unnecessary travel applies, in hard copy free of charge on application to 07741835049, and otherwise by inspection free of charge at HMRC, 100 Parliament Street, London SW1A 2BQ.

Part 5 (application of provision made by or under the customs and excise Acts)

Part 5 provides for the following to have effect with modifications for the purposes of duties charged under sections 30A, 30C and 40A—

- (a) section 9 of the Customs and Excise Management Act 1979 (c. 2);
- (b) the Customs and Excise (Transit) Regulations 1993 (S.I. 1993/1353);
- (c) the Customs Traders (Accounts and Records) Regulations 1995 (S.I. 1995/1203);
- (d) the Customs (Contravention of a Relevant Rule) Regulations 2003 (S.I. 2003/3113);
- (e) the Customs (Import Duty) (EU Exit) Regulations 2018 (S.I. 2018/1248);
- (f) the Customs (Special Procedures and Outward Processing) (EU Exit) Regulation 2018 (S.I. 2018/1249)
- (g) the Customs Transit Procedures (EU Exit) Regulations 2018 (S.I. 2018/1258);
- (h) the Customs (Managed Transition Procedure) (EU Exit) Regulations 2019 (S.I. 2019/487);
- (i) the Taxation Cross-border Trade (Special Procedures Supplementary and General Provision etc.) (EU Exit) Regulations 2020 (S.I. 2020/1439).

Part 6 (consequential amendments)

Part 6 makes consequential amendments in relation to the Regulations and the Act to—

- (a) the Customs (Import Duty) (EU Exit) Regulations 2018;
- (b) the Customs (Special Procedures and Outward Processing) (EU Exit) Regulation 2018;
- (c) the Customs Transit Procedures (EU Exit) Regulations 2018;
- (d) the Customs (Crown Dependencies Customs Union) (EU Exit) Regulations 2019 (S.I. 2019/385);
- (e) the Customs (Managed Transition Procedure) (EU Exit) Regulations 2019;
- (f) the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020 (S.I. 2020/1431);
- (g) the Taxation Cross-border Trade (Special Procedures Supplementary and General Provision etc.) (EU Exit) Regulations 2020.

The notices referred to in regulations 19, and 38 will be published at <https://www.gov.uk/government/collections/customs-vat-and-excise-uk-transition-legislation-from-1-january-2021>. A person unable to access the notices electronically may access them, while government advice on social distancing and unnecessary travel applies, in hard copy by post free of charge on application to 07741835049, and otherwise by inspection free of charge at HMRC, 100 Parliament Street, London SW1A 2BQ.

A Tax Information and Impact Note (TIIN) covering this instrument will be published on the GOV.UK website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>.

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