
STATUTORY INSTRUMENTS

2020 No. 1605

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

PART 2

Importation of goods and goods potentially for export

CHAPTER 4

Goods potentially for export from 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.