

STATUTORY INSTRUMENTS

2020 No. 1605

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

PART 2

Importation of goods and goods potentially for export

[^{F1}CHAPTER 5

Reliefs and repayment

SECTION 2

Application, claims and waivers

[^{F1}Reliefs – application of Chapter 5

16D.—(1) Subject to paragraph (2), this Chapter applies to—

- [^{F2}(a) goods in respect of which a liability to duty chargeable under section 30A(3) of the Act is incurred and which are not relevant goods for the purposes of Chapter 3 at the time that the liability is incurred; and]
- (b) goods in respect of which a liability to duty chargeable under section 40A(1)(b) of the Act is incurred.

(2) This Chapter does not apply to goods where—

- (a) a liability to duty in respect of the goods is incurred by virtue of Article 79 of the UCC; and
- (b) the condition specified in Article 86(6) of the UCC does not apply.]

Textual Amendments

- F1** Pt. 2 Ch. 5 inserted (31.12.2020 for specified purposes, 4.9.2021 for specified purposes) by [The Customs \(Modification and Amendment\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1629\)](#), regs. 1(4)(5), **6(8)**; S.I. 2021/983, reg. 2
- F2** Reg. 16D(1)(a) substituted (coming into force in accordance with reg. 1(2) of the amending S.I.) by [The Customs \(Northern Ireland\) \(EU Exit\) \(Amendment\) Regulations 2023 \(S.I. 2023/958\)](#), **reg. 6**

Commencement Information

- I1** Reg. 16D in force at 31.12.2020 for specified purposes by [S.I. 2020/1629](#), **reg. 1(4)**
- I2** Reg. 16D in force at 4.9.2021 for specified purposes by [S.I. 2021/983](#), **reg. 2** (see [S.I. 2020/1629](#), reg. 1(4)(5))
- I3** Reg. 16D in force at 2.10.2023 in so far as not already in force by [S.I. 2023/1050](#), **reg. 2(a)** (see [S.I. 2020/1629](#), reg. 1(4)(5))

Changes to legislation:

There are currently no known outstanding effects for the The Customs (Northern Ireland) (EU Exit) Regulations 2020, Section 16D.