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STATUTORY INSTRUMENTS

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**2020 No. 1605**

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

**PART 3**

Potentially imported goods

**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<sup>(1)</sup> (valuation of goods regarded as chargeable goods) applies if they were goods imported in accordance with the outward processing procedure; and

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(1) Paragraph 1A was inserted by [S.I. 2019/486](#).

- (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.