
STATUTORY INSTRUMENTS

2020 No. 1605

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

PART 4

Goods exported on removal from Northern Ireland

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—
 - (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.