
STATUTORY INSTRUMENTS

2020 No. 1605

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

PART 5

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

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;
- (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;”.