
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 Taxation Cross-border Trade (Special Procedures Supplementary and General Provision etc.) (EU Exit) Regulations 2020

36. Regulations 1 to 4 of the Taxation Cross-border Trade (Special Procedures Supplementary and General Provision etc.) (EU Exit) Regulations 2020⁽¹⁾ apply for the purposes of duty charged under section 30C of the Act as if—

- (a) any reference to the importation of goods were to their removal to Great Britain from Northern Ireland; and
- (b) any reference to an exportation of goods included the exit of goods from Great Britain that are being removed to Northern Ireland.