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STATUTORY INSTRUMENTS

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**2020 No. 1605**

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

**PART 2**

**Importation of goods and goods potentially for export**

**CHAPTER 3**

**Importation of goods entering Northern Ireland**

**Application of provisions made by or under the Act**

7.—(1) The relevant tariff provisions apply for the purposes of duty charged under section 30A(3) in respect of relevant goods.

(2) A provision is a “relevant tariff provision” if it is—

- (a) section 7(1) of the Act (amount of import duty: introduction);
- (b) provision made by or under any of—
  - (i) sections 9 to 15 of the Act (preferences, safeguarding etc.), including as modified by any provision made by or under section 31 (territories forming part of a customs union with UK) or 51 (power to make provision in relation to VAT or duties of customs or excise) of the Act;
  - (ii) section 17 of the Act (place of origin of chargeable goods); or
- (c) provision relating to relief contained in any of—
  - (i) the Customs (Tariff Quotas) (EU Exit) Regulations 2020(1);
  - (ii) the Customs (Tariff-free Access for Goods from British Overseas Territories) (EU Exit) Regulations 2020(2);
  - (iii) the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020(3).

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(1) S.I. 2020/1432.  
(2) S.I. 2020/1434.  
(3) S.I. 2020/1457.