STATUTORY INSTRUMENTS

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

[F1 Amount of section 30A(3) duty for certain steel products

- **7A.**—(1) This regulation applies to goods if—
 - (a) they are imported into the United Kingdom as a result of their entry into Northern Ireland,
 - (b) they are not relevant goods,
 - (c) they are not Union goods,
 - (d) the origin of the goods (as determined in accordance with the provisions of Union customs legislation in force relating to non-preferential origin) is neither in the United Kingdom nor in the European Union,
 - (e) they are declared, in accordance with Union customs legislation, for a procedure corresponding to the free-circulation procedure or the authorised use procedure,
 - (f) they would (ignoring this regulation) have been subject to the EU steel safeguarding measure, and
 - (g) if they had instead been imported into a member State they would have benefitted from tariff-rate quota in relation to that measure.
- (2) For the purpose of determining the amount of duty charged under section 30A(3) of the Act in respect of goods to which this regulation applies—
 - (a) the EU steel regulation does not apply, and
 - (b) the steel safeguards notice applies as if references to import duty were to duty charged under section 30A(3).]

Textual Amendments

F1 Reg. 7A inserted (with effect in accordance with Sch. 20 para. 2(4) of the amending Act) by Finance Act 2021 (c. 26), Sch. 20 para. 2(1)

Changes to legislation:
There are currently no known outstanding effects for the The Customs (Northern Ireland) (EU Exit) Regulations 2020, Section 7A.