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STATUTORY INSTRUMENTS

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**2020 No. 1629**

**The Customs (Modification and  
Amendment) (EU Exit) Regulations 2020**

**Part 3**

**Amendments**

**Amendment of the Customs (Transitional) (EU Exit) Regulations 2020**

- 5.**—(1) The Customs (Transitional) (EU Exit) Regulations 2020<sup>(1)</sup> are amended as follows.
- (2) In regulation 7 (requirement to provide evidence)—
- (a) in paragraph (1)(a), after “Great Britain” insert “or Northern Ireland”;
  - (b) after paragraph (7) insert—  
“(8) Paragraph (6) does not apply to goods removed to Great Britain from Northern Ireland.”
- (3) In regulation 9 (treatment as domestic goods)—
- (a) in paragraph (1), after “non-Union goods” insert “in Great Britain”;
  - (b) in paragraph (2), after “Union goods” insert “in Great Britain”.
- (4) After regulation 9 insert—

**“Treatment of goods located in Northern Ireland**

**9A.**—(1) Non-Union goods subject to Article 49(1) of the EU withdrawal agreement are to be treated for the purposes of section 30A of the Act as imported into the United Kingdom as a result of their entry into Northern Ireland at the time the EU Customs Code ceases to apply to those goods in accordance that Article where—

- (a) the goods are imported into the United Kingdom as a result of their entry into Northern Ireland before IP completion day; and
- (b) the goods are in Northern Ireland when that Article ceases to apply.

(2) Non-Union goods subject to Article 49(1) of the EU withdrawal agreement are to be treated for the purposes of section 40A of the Act as removed to Northern Ireland from Great Britain at the time the EU Customs Code ceases to apply to those goods in accordance with that Article where—

- (a) the goods were imported into the United Kingdom before IP completion day as a result of their entry into Great Britain;
- (b) the goods are subject to an EU transit procedure at IP completion day; and
- (c) the goods are located in Northern Ireland when that Article ceases to apply.

(3) Paragraph (1) does not apply where the EU Customs Code ceases to apply to non-Union goods in Northern Ireland as a result of the conditions in Article 322, 323, 323a or 324 of the IA being met.

(4) The treatment of goods under this regulation as imported into the United Kingdom or removed to Northern Ireland from Great Britain does not—

- (a) affect the application of the EU Customs Code to the goods prior to the EU Customs Code ceasing to apply in accordance with Article 49(1) or anything duly done or suffered under it;
- (b) affect any right, privilege, obligation or liability, acquired, accrued or incurred in relation to the goods under the EU Customs Code or any enactment in relation to the EU Customs Code;
- (c) affect any penalty, forfeiture, or punishment incurred in respect of any offence under the EU Customs Code; or
- (d) affect or prevent any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment.

(5) In this regulation “EU transit procedure” has the same meaning as at Article 210(a) of the UCC.”.

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**Commencement Information**

**II** Reg. 5 in force at 31.12.2020 on IP completion day, see [reg. 1\(2\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the The Customs (Modification and Amendment) (EU Exit) Regulations 2020, Section 5.