
STATUTORY INSTRUMENTS

2021 No. 483

The Taxation Cross-border Trade (Northern Ireland) (EU Exit) (Amendment) Regulations 2021

Amendment of the Customs (Northern Ireland) (EU Exit) Regulations 2020

2.—(1) The Customs (Northern Ireland) (EU Exit) Regulations 2020⁽¹⁾ are amended as follows.

(2) In regulation 18 (goods to which section 30C(1) duty does not apply)—

(a) in paragraph (1) for “or (3)” substitute “, (3) or (3A)”;

(b) after paragraph (3) insert—

“(3A) This paragraph applies to goods which—

(a) were removed to Northern Ireland from Great Britain and remain outside Great Britain for a temporary period (“the relevant period”);

(b) were domestic goods⁽²⁾ at the time of the removal to Northern Ireland from Great Britain;

(c) were not removed from the United Kingdom during the relevant period other than to enter the Isle of Man; and

(d) have not undergone any substantive changes during the relevant period.

(3B) For the purposes of paragraph (3A)(d) goods do not undergo a substantive change where any change is the result of any of the following—

(a) normal depreciation;

(b) repair, including overhaul;

(c) maintenance, including adjustments or measures to preserve the goods or ensure compliance with technical requirements for their use.”;

(c) in paragraph (4) for “or (3)” substitute “, (3) or (3A)”.

⁽¹⁾ S.I. 2020/1605. There are amending instruments, but none is relevant.

⁽²⁾ “Domestic goods” is defined in section 33 of the Taxation (Cross-border Trade) Act 2018.