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STATUTORY INSTRUMENTS

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**2021 No. 983**

**The Customs (Northern Ireland) (EU Exit)  
Regulations 2020 (Appointed Day) Regulations 2021**

**Appointed day**

2.—(1) 4th September 2021 is appointed as the day on which Chapter 5 of the Customs (Northern Ireland) (EU Exit) Regulations 2020<sup>(1)</sup> comes into force for the relevant purposes.

(2) In paragraph (1) “the relevant purposes” are claims for relief which are made in a customs declaration<sup>(2)</sup> made in respect of—

- (a) goods in respect of which a liability to duty chargeable under section 30A(3) of the Taxation (Cross-border Trade) Act 2018 is incurred; or
- (b) goods—
  - (i) in respect of which a liability to duty chargeable under section 40A(1)(b) of that Act is incurred; and
  - (ii) which are chargeable to duty under section 40A(1)(a) of that Act.

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(1) Chapter 5 was inserted by regulation 6(8) of [S.I. 2020/1629](#).

(2) The requirement to make a customs declaration in respect of goods to which this regulation applies (under [Regulation \(EU\) No 952/2013](#) of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (OJ No. L 269, 10.10.13, p.1.)) is given effect by sections 30A(5) and 40A(3) of the Act.