
STATUTORY INSTRUMENTS

2022 No. 525

The Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (Ukraine) (Amendment) Regulations 2022

PART 2

Provisions related to Northern Ireland

Ukraine originating goods imported into the United Kingdom as a result of their entry into Northern Ireland

3.—(1) This regulation applies to goods if—

- (a) they are Ukraine originating goods;
- (b) they are imported into the United Kingdom as a result of their entry into Northern Ireland;
- (c) they are moved by direct transport into Northern Ireland, other than from the European Union;
- (d) they are not Union goods; and
- (e) they are not relevant goods within the meaning of regulation 6 (goods entering Northern Ireland – relevant goods) of the NI Regulations.

(2) For the purpose of determining the amount of duty charged under section 30A(3) of the Act⁽¹⁾, goods to which this regulation applies are to be treated as relevant goods under regulation 6 of the NI Regulations.

Ukraine originating goods removed to Northern Ireland from Great Britain

4.—(1) This regulation applies to goods if—

- (a) they are Ukraine originating goods;
- (b) they are removed to Northern Ireland from Great Britain by direct transport; and
- (c) they are not relevant goods within the meaning of regulation 12 (goods potentially for export – relevant goods) of the NI Regulations.

(2) For the purpose of determining the amount of duty charged under section 40A of the Act⁽²⁾, goods to which this regulation applies are to be treated as relevant goods under regulation 12 of the NI Regulations.

(1) Section 30A was inserted by section 2 of the 2020 Act.
(2) Section 40A was inserted by section 1 of the 2020 Act.