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STATUTORY INSTRUMENTS

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**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 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<sup>(1)</sup>, goods to which this regulation applies are to be treated as relevant goods under regulation 12 of the NI Regulations.

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<sup>(1)</sup> Section 40A was inserted by section 1 of the 2020 Act.