
STATUTORY INSTRUMENTS

2024 No. 12

**The Taxation (Cross-border Trade)
(Miscellaneous Amendments) Regulations 2024**

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

- 3.—(1) The Customs (Northern Ireland) (EU Exit) Regulations 2020⁽¹⁾ are amended as follows.
- (2) In regulation 20 (modification of the application of import duty provisions), after paragraph (2)(a)(ii), insert—
- “(iia) section 34 of the Act⁽²⁾ (presentation of goods to Customs on import or export);”.
- (3) After regulation 25 (goods exported on removal from Northern Ireland – establishment) insert—

“Treatment of qualifying Northern Ireland goods in Northern Ireland

25A. Qualifying Northern Ireland goods⁽³⁾ that are in Northern Ireland and are not domestic goods are to be treated as if they were domestic goods for the purposes of Part 1 of the Act (import duty).”.

- (4) In regulation 27 (retention of domestic goods status – declarations)—
- (a) for paragraph (1) substitute—
- “(1) This regulation applies to goods (“regulation 27 goods”) that are—
- (a) mentioned in regulation 26(5); and
- (b) specified in a notice published by HMRC.”;
- (b) in paragraph (2)—
- (i) for “the goods to which this regulation applies” substitute “regulation 27 goods”;
- (ii) in sub-paragraph (b) omit “and”;
- (iii) after sub-paragraph (b) insert—
- “(ba) section 34 of the Act (presentation of goods to Customs on import or export); and”;
- (c) after paragraph (2) insert—
- “(3) The provisions referred to in paragraph (2) apply as if any reference to “chargeable goods”⁽⁴⁾ were a reference to regulation 27 goods.
- (4) HMRC must publish a notice for the purposes of paragraph (1).”.

(1) [S.I. 2020/1605](#) to which there are amendments not relevant to these Regulations.

(2) Regulation 1(2) of the NI Regulations provides that “the Act” means the TCTA.

(3) “Qualifying Northern Ireland goods” is defined in section 37(1) of the TCTA and “domestic goods” has the meaning given by section 33 of the TCTA.

(4) “Chargeable goods” has the meaning given by section 2 of the TCTA.