

## STATUTORY INSTRUMENTS

# 2020 No. 1605

## The Customs (Northern Ireland) (EU Exit) Regulations 2020

### PART 3

#### Potentially imported goods

##### Modification of the application of import duty provisions

- 20.**—(1) This regulation applies in relation to goods which—
- (a) are subject to excise duty within the meaning given in section 53 of the Act (meaning of “excise duty”);
  - (b) are qualifying Northern Ireland goods;
  - (c) are removed from the European Union to Northern Ireland;
  - (d) merely pass through Northern Ireland before being removed to Great Britain; and
  - (e) are not non-commercial goods contained within accompanied baggage or personal gifts.
- (2) Where this regulation applies—
- (a) no other relevant import duty provision applies except provision made by or under any of—
    - (i) section 3 of the Act (obligation to declare goods for a Customs procedure on import);
    - (ii) section 21(1) to (4), (7) and (8) of the Act (Customs agents);
    - [<sup>F1</sup>(iia) section 34 of the Act (presentation of goods to Customs on import or export);]
    - (iii) paragraphs 1 to 17 and 19 of Schedule 1 to the Act (Customs declarations);
  - (b) section 3(3) of the Act applies as if paragraph (b) were omitted; and
  - (c) paragraph 17(2) applies as if it read—

“(2) The goods are released to the free-circulation procedure when the declaration is accepted by HMRC.”.

##### Textual Amendments

- F1** [Reg. 20\(2\)\(a\)\(iia\)](#) inserted (31.1.2024) by [The Taxation \(Cross-border Trade\) \(Miscellaneous Amendments\) Regulations 2024 \(S.I. 2024/12\)](#), regs. 1(2), **3(2)**

##### Commencement Information

- I1** [Reg. 20](#) not in force at made date, see [reg. 1\(1\)](#)
- I2** [Reg. 20](#) in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, [Sch.](#)

**Changes to legislation:**

There are currently no known outstanding effects for the The Customs (Northern Ireland) (EU Exit) Regulations 2020, Section 20.