

STATUTORY INSTRUMENTS

2020 No. 1605

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

PART 4

Goods exported on removal from Northern Ireland

Retention of domestic goods status – declarations

- 27.—^{F1}(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.]
- (2) Provision made by or under the following provisions apply to ^{F2}regulation 27 goods] with the modifications described—
- (a) section 3 of the Act (obligation to declare goods for a Customs procedure on import) as if subsection (3)(b) were omitted;
 - (b) section 21(1) to (4), (7) and (8) of the Act (Customs agents); ^{F3}...
 - ^{F4}(ba) section 34 of the Act (presentation of goods to Customs on import or export); and]
 - (c) paragraphs 1 to 17 and 19 of Schedule 1 to the Act (Customs declarations) as if paragraph 17(2) read—
“(2) The goods are released to the free-circulation procedure when the declaration is accepted by HMRC.”.
- ^{F5}(3) The provisions referred to in paragraph (2) apply as if any reference to “chargeable goods” were a reference to regulation 27 goods.
- (4) HMRC must publish a notice for the purposes of paragraph (1).]

Textual Amendments

- F1** Reg. 27(1) substituted (31.1.2024) by The Taxation (Cross-border Trade) (Miscellaneous Amendments) Regulations 2024 (S.I. 2024/12), regs. 1(2), **3(4)(a)**
- F2** Words in reg. 27(2) substituted (31.1.2024) by The Taxation (Cross-border Trade) (Miscellaneous Amendments) Regulations 2024 (S.I. 2024/12), regs. 1(2), **3(4)(b)(i)**
- F3** Word in reg. 27(2)(b) omitted (31.1.2024) by virtue of The Taxation (Cross-border Trade) (Miscellaneous Amendments) Regulations 2024 (S.I. 2024/12), regs. 1(2), **3(4)(b)(ii)**
- F4** Reg. 27(2)(ba) and word inserted (31.1.2024) by The Taxation (Cross-border Trade) (Miscellaneous Amendments) Regulations 2024 (S.I. 2024/12), regs. 1(2), **3(4)(b)(iii)**
- F5** Reg. 27(3)(4) inserted (31.1.2024) by The Taxation (Cross-border Trade) (Miscellaneous Amendments) Regulations 2024 (S.I. 2024/12), regs. 1(2), **3(4)(c)**

Commencement Information

- I1** Reg. 27 not in force at made date, see **reg. 1(1)**

Changes to legislation: There are currently no known outstanding effects for the The Customs (Northern Ireland) (EU Exit) Regulations 2020, Section 27. (See end of Document for details)

12 Reg. 27 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

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There are currently no known outstanding effects for the The Customs (Northern Ireland) (EU Exit) Regulations 2020, Section 27.