
STATUTORY INSTRUMENTS

2020 No. 1624

**The Customs Miscellaneous Non-fiscal Provisions
and Amendments etc. (EU Exit) Regulations 2020**

Application of Part 1 of the Finance Act 1994

7.—(1) Where Part 1 of the Finance Act 1994⁽¹⁾ would have applied for a relevant export purpose in relation to goods before its amendment by Part 3 of Schedule 7 to TCTA 2018, it applies in connection with the removal of those goods to Great Britain from Northern Ireland as if—

- (a) the amendments made by that Part of that Schedule, other than the amendments made by paragraphs 144(b) and 145(3)(d), (f) and (i), were not made,
 - (b) references to an exportation of goods (however framed) included the exit of goods from Northern Ireland that are being removed to Great Britain, and
 - (c) any reference to the Community Customs Code were to provisions contained in “customs legislation” within the meaning of [Regulation \(EU\) No 952/2013](#) of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (see Article 5(2) of that Regulation), as they have effect as a result of section 7A of the European Union (Withdrawal) Act 2018⁽²⁾.
- (2) In this regulation “relevant export purpose” has the meaning given by regulation 6(5).

(1) 1994 c. 9, as variously amended since its enactment.

(2) 2018 c. 16. Section 7A was inserted by section 5 of the European Union (Withdrawal Agreement) Act 2020 (c. 1).