
STATUTORY INSTRUMENTS

2021 No. 983 (C. 52)

**EXITING THE EUROPEAN UNION
CUSTOMS**

**The Customs (Northern Ireland) (EU Exit)
Regulations 2020 (Appointed Day) Regulations 2021**

Made - - - - 3rd September 2021

The Treasury make these Regulations in exercise of the powers conferred by section 52(2) and (6) (a) of the Taxation (Cross-border Trade) Act 2018⁽¹⁾ and regulation 1(1) of the Customs (Northern Ireland) (EU Exit) Regulations 2020⁽²⁾.

Citation

1. These Regulations may be cited as the Customs (Northern Ireland) (EU Exit) Regulations 2020 (Appointed Day) Regulations 2021.

Appointed day

2.—(1) 4th September 2021 is appointed as the day on which Chapter 5 of the Customs (Northern Ireland) (EU Exit) Regulations 2020⁽³⁾ comes into force for the relevant purposes.

(2) In paragraph (1) “the relevant purposes” are claims for relief which are made in a customs declaration⁽⁴⁾ made in respect of—

- (a) goods in respect of which a liability to duty chargeable under section 30A(3) of the Taxation (Cross-border Trade) Act 2018 is incurred; or
- (b) goods—
 - (i) in respect of which a liability to duty chargeable under section 40A(1)(b) of that Act is incurred; and
 - (ii) which are chargeable to duty under section 40A(1)(a) of that Act.

(1) 2018 c. 22.

(2) S.I. 2020/1605, amended by S.I. 2020/1629; there are other amending instruments but none is relevant.

(3) Chapter 5 was inserted by regulation 6(8) of S.I. 2020/1629.

(4) The requirement to make a customs declaration in respect of goods to which this regulation applies (under Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (OJ No. L 269, 10.10.13, p.1.)) is given effect by sections 30A(5) and 40A(3) of the Act.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

3rd September 2021

Alan Mak
Maggie Throup
Two of the Lords Commissioners of Her
Majesty's Treasury

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EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations bring into force for certain purposes the provisions of Chapter 5 of the Customs (Northern Ireland) (EU Exit) Regulations 2020 ([S.I. 2020/1605](#)). Chapter 5 provides for the relief or repayment of duty for all goods charged under section 30A(3) and for non-domestic goods charged under section 40A(1) where such relief or repayment would not breach de minimis state aid limits. Chapter 5 is consequently in force in respect of all claims for relief of duty which are made in a customs declaration.

A Tax Information and Impact Note has not been prepared for this instrument as it contains no substantive changes to tax policy and are appointed day regulations.

NOTE AS TO EARLIER COMMENCEMENT REGULATIONS

(This note is not part of the Regulations)

The following provisions of [S.I. 2020/1605](#) have been brought into force by commencement regulations made before the date these Regulations were made:

<i>Provision</i>	<i>Date of Commencement</i>	<i>S.I. No.</i>
Regulation 1 to 43, other than Chapter 5, Part 2	IP completion day	2020/1643
Chapter 5, Part 2 (partially)	IP completion day	2020/1629