

“NI processed products” are goods which—

- (a) have undergone processing operations carried out in Northern Ireland only, and
- (b) incorporate only goods which—
 - (i) were not at the time of processing under any form of customs supervision, restriction or control, or
 - (ii) have been domestic goods within the meaning of section 33 of the Taxation (Cross-border Trade) Act 2018(a);

“processing operations” means any of the following carried out under customs supervision—

- (a) the working of goods, including erecting or assembling them or fitting them to other goods;
- (b) the processing of goods;
- (c) the destruction of goods;
- (d) the repair of goods, including restoring them and putting them in order;
- (e) the use of goods which are not to be found in the processed products, but which allow or facilitate the production of those products, even if they are entirely or partially used up in the process;
- (f) the usual forms of handling intended to preserve the goods, improve their appearance or marketable quality or otherwise prepare them for distribution or resale; and
- (g) any operation on goods intended to ensure their compliance with technical requirements for their release for free circulation in the United Kingdom.

Date

Name
Minister for the Cabinet Office
Cabinet Office

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations establish the definition of “qualifying Northern Ireland goods” under section 8C(6) of the European Union (Withdrawal) Act 2018 (c. 16) which provides that a Minister of the Crown may define “qualifying Northern Ireland goods” by regulations.

An impact assessment has not been produced for this instrument as no, or no significant, impact on the private or voluntary sectors is foreseen.

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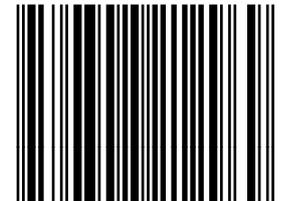
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