

Status: Point in time view as at 31/12/2020.

Changes to legislation: There are currently no known outstanding effects for the Taxation (Post-transition Period) Act 2020, SCHEDULE 1. (See end of Document for details)

SCHEDULES

SCHEDULE 1

Section 2

CUSTOMS DUTIES ETC: AMENDMENTS RELATING TO THE NORTHERN IRELAND PROTOCOL

Amendments of TCTA 2018

1 TCTA 2018 is amended in accordance with paragraphs 2 to 11.

Commencement Information

- I1** Sch. 1 para. 1 in force at Royal Assent for specified purposes, see s. 11(1)(e)
I2 Sch. 1 para. 1 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 9

2 In section 3 (obligation to declare goods for a customs procedure on import), in subsection (3)(a) for “the United Kingdom” substitute “ Great Britain ”.

Commencement Information

- I3** Sch. 1 para. 2 in force at Royal Assent for specified purposes, see s. 11(1)(e)
I4 Sch. 1 para. 2 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 9

3 In section 32 (regulations), in subsection (9)(a) after “Part” insert “ or under section 40A or 40B ”.

Commencement Information

- I5** Sch. 1 para. 3 in force at Royal Assent for specified purposes, see s. 11(1)(e)
I6 Sch. 1 para. 3 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 9

4 (1) Section 33 (meaning of “domestic goods”) is amended as follows.

(2) In subsection (2)—

- (a) omit the “or” after paragraph (a);
(b) in paragraph (b) for “discharged.” substitute “ discharged, or ”;
(c) after that paragraph insert—
“ (c) the goods—

- (i) are not Union goods and were removed to Northern Ireland (in the course of their importation into the United Kingdom or otherwise), and
(ii) were declared, in accordance with Union customs legislation, for a procedure corresponding to the free-circulation procedure or the authorised use procedure and that corresponding procedure has

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been discharged, while the goods were in Northern Ireland, in accordance with that legislation.”

- (3) In subsection (3)—
- (a) in paragraph (a), after “the United Kingdom” insert “ as a result of the removal of the goods from Great Britain ”;
 - (b) in the words after paragraph (b), after “then” insert “ (subject to section 30A) ”.
- (4) In subsection (4), after “goods” insert “ resulting from the removal of the goods from Great Britain ”.
- (5) After that subsection insert—
- “(4A) Goods also cease to be domestic goods if they—
- (a) are exported from the United Kingdom as a result of their removal from Northern Ireland, and
 - (b) are not of a description specified in regulations made by the Treasury,
- and the goods are then (subject to section 30A) chargeable goods until such time (if any) as they are next subject to a chargeable Customs procedure.
- (4B) Regulations under subsection (4A)(b) may specify a description of goods by reference to any matter or circumstance (including, for example, any matter or circumstance relating to any person concerned with the export of such goods).”
- (6) In subsection (5), for “goods exported from the United Kingdom in accordance with the applicable export provisions” substitute “ relevant exported goods ”.
- (7) After that subsection insert—
- “(5A) For the purposes of subsection (5), exported goods are “relevant” if—
- (a) they were exported as a result of their removal from Northern Ireland, or
 - (b) they were exported as a result of their removal from Great Britain and were so exported in accordance with the applicable export provisions.”

Commencement Information

I7 Sch. 1 para. 4 in force at Royal Assent for specified purposes, see s. 11(1)(e)

I8 Sch. 1 para. 4 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 9

- 5 In section 36 (outward processing procedure), in subsection (2)—
- (a) in paragraph (a), after “the United Kingdom”, in the first place it occurs, insert “ as a result of the removal of the goods from Great Britain ”;
 - (b) in paragraph (b), after “the United Kingdom” insert “ and removed to Great Britain (whether in the course of that importation or otherwise) ”.

Commencement Information

I9 Sch. 1 para. 5 in force at Royal Assent for specified purposes, see s. 11(1)(e)

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I10 Sch. 1 para. 5 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 9

6 In section 37 (minor definitions), in subsection (1), at the appropriate places insert—

““the customs and excise Acts” has the meaning it has in CEMA 1979 (see section 1(1) of that Act);”;

““qualifying Northern Ireland goods” has the meaning it has in the European Union (Withdrawal) Act 2018 (see section 8C(6) of that Act);”;

““Union customs legislation” means 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;”;

““Union goods” has the meaning it has in that Regulation;”.

Commencement Information

I11 Sch. 1 para. 6 in force at Royal Assent for specified purposes, see s. 11(1)(e)

I12 Sch. 1 para. 6 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 9

7 In section 38 (table of definitions), in the table, at the appropriate places insert—

“the customs and excise Acts	section 37(1)”;
“qualifying Northern Ireland goods	section 37(1)”;
“Union goods	section 37(1)”;
“Union customs legislation	section 37(1)”.

Commencement Information

I13 Sch. 1 para. 7 in force at Royal Assent for specified purposes, see s. 11(1)(e)

I14 Sch. 1 para. 7 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 9

8 (1) Schedule 1 (customs declarations) is amended as follows.

(2) In paragraph 1(4)—

- (a) in paragraph (a), after “United Kingdom” insert “, or removed to Northern Ireland,”;
- (b) in paragraph (b), before “the export” insert “ in the case of goods exported from the United Kingdom,”.

(3) In paragraph 2(2)—

- (a) in paragraph (a), for the words from “in the United Kingdom” to the end substitute “ in, or outside, a specified place ”;

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- (b) in paragraph (b)—
- (i) after “have” insert “, or do not have,”;
 - (ii) for “the United Kingdom or to a specified place outside the United Kingdom” substitute “ a specified place ”.

Commencement Information

I15 Sch. 1 para. 8 in force at Royal Assent for specified purposes, see s. 11(1)(e)

I16 Sch. 1 para. 8 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 9

- 9 (1) Schedule 2 (special customs procedures) is amended as follows.
- (2) In paragraph 1(2)(a) for the words from “in the United Kingdom” to the end substitute “ in, or outside, a specified place ”.
 - (3) In paragraph 5(1), for “the United Kingdom”, in each place it occurs, substitute “ Great Britain ”.
 - (4) In paragraph 9—
 - (a) in sub-paragraph (1)(a), for “there” substitute “ in Great Britain ”;
 - (b) in sub-paragraph (5)—
 - (i) after “provisions” insert “, or removed to Northern Ireland,”;
 - (ii) for “the United Kingdom” substitute “ Great Britain ”;
 - (c) in sub-paragraph (6)(a), for “the United Kingdom” substitute “ Great Britain ”.
 - (5) In paragraph 11—
 - (a) in paragraph (a), for “the United Kingdom, or” substitute “ Great Britain,”;
 - (b) after that paragraph insert—

“(aa) that the goods are to be subject to any operation designed to secure that they comply with requirements that must be met before the goods can lawfully be released in accordance with Union customs legislation to a procedure corresponding to the free-circulation procedure, or”.
 - (6) In paragraph 15, in paragraph (b), after “provisions” insert “ or are removed to Northern Ireland ”.
 - (7) In paragraph 19, in sub-paragraph (3)(a) after “provisions” insert “ or are removed to Northern Ireland ”.

Commencement Information

I17 Sch. 1 para. 9 in force at Royal Assent for specified purposes, see s. 11(1)(e)

I18 Sch. 1 para. 9 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 9

- 10 (1) Schedule 7 (import duty: consequential amendments) is amended as follows.
- (2) In paragraph 114, after “Part 1” insert “ or section 40A or 40B ”.
 - (3) In paragraph 146—
 - (a) the existing text becomes sub-paragraph (1);
 - (b) after that sub-paragraph insert—

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- “(2) Where the provisions of CEMA 1979 relating to transit sheds continue to have effect for any purpose (see paragraph 158), the provision amended by sub-paragraph (1) continues to have effect, for that purpose, as if the amendments made by that sub-paragraph were not made.”
- (4) In paragraph 150(3)(a)—
- (a) after “Part 1” insert “ and sections 40A and 40B ”;
 - (b) for “it applies” substitute “ they apply ”.
- (5) In paragraph 156—
- (a) for sub-paragraph (2) substitute—

“(2) In subsection (2)—

 - (a) in paragraph (b), for “of Council Regulation (EC) No 384/96, as amended from time to time” substitute “ it has in Union customs legislation ”;
 - (b) in paragraph (c) for “of Council Regulation (EC) No 2026/97, as amended from time to time” substitute “ it has in Union customs legislation ”.”;
 - (b) in sub-paragraph (3)(b), after “Part 1” insert “ and sections 40A and 40B ”;
 - (c) for sub-paragraph (4) substitute—

“(4) In subsection (9), in paragraph (c), for “EU law” substitute “ retained EU law, or Union customs legislation, ”.
- (5) After that subsection insert—
- “(10) In this section “Union customs legislation” has the meaning it has in Part 1 of the Taxation (Cross-border Trade) Act 2018.””
- (6) After paragraph 157 insert—

“PART 4

SAVINGS AND MODIFICATIONS IN RELATION TO NORTHERN IRELAND

Application of CEMA 1979 etc

- 158 (1) CEMA 1979—
- (a) continues to have effect, for any purpose in connection with duty under section 30A(3), as if the amendments made by Part 2 of this Schedule, other than the amendments made by paragraphs 4(4), 93 and 114, were not made, and
 - (b) applies for any such purpose as if—
 - (i) references to an exportation of goods (however framed) included the exit of goods from Northern Ireland that are being removed to Great Britain,
 - (ii) references to the departure (however framed) of any goods, person or vehicle from the United Kingdom included a departure of those goods or that person or vehicle from

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- Northern Ireland that is not also a departure from the United Kingdom,
- (iii) references to “the customs territory of the European Union”, other than the reference in section 21(2), were to “Northern Ireland or the customs territory of the European Union”,
 - (iv) references to “EU customs duties” were to “duty under section 30A(3) of the Taxation (Cross-border Trade) Act 2018”,
 - (v) in section 63(1) and (2), after “place outside” there were inserted “ Northern Ireland and ” (and the reference to “those States” in section 63(1) included Northern Ireland),
 - (vi) in section 78(1B)—
 - (a) in the words before paragraph (a), for “another” there were substituted “ a ”, and
 - (b) in paragraphs (a) and (b)(ii) after “place outside” there were inserted “ Northern Ireland and ”,
 - (vii) in section 92(4)(a) and (b), before “member States” there were inserted “Northern Ireland or the”,
 - (viii) in section 125(1), for “an EU customs duty” there were substituted “ a duty of customs ”,
 - (ix) in subsection (1A) and (2)(a) of section 157, the words “other than the United Kingdom” were omitted,
 - (x) the following references to the United Kingdom were to Northern Ireland—
 - (a) the references in the definitions of “Community transit goods” and “transit or transhipment” in section 1(1);
 - (b) the references in sections 36(1), 55(4)(a), 63(2) to (4), 74, 78(1)(a) and (b), 96(4) and 134(2);
 - (c) the reference in the words after paragraph (b) of section 58C(3);
 - (d) the second reference in sections 67(1) and 78(2A);
 - (e) the first reference in sections 69(1) and 70(3), and
 - (xi) the following were omitted—
 - (a) sections 21(8), 35(9), 61(9), 63(7), 70(5), 74(5) and 78(1A);
 - (b) the words after paragraph (b) of the definition of “Community transit goods” in section 1;
 - (c) the words “and the Isle of Man” in sections 34(1), 36(1), 53(1), 64(1) and 66(1)(a) and (d);
 - (d) the words “or the Isle of Man” in section 43(5);
 - (e) the words “or between a place in the United Kingdom and a place in the Isle of Man” in section 69(1) and (3);
 - (f) the words “subject to subsection (1A) above,” in section 78(2A).
- (2) CEMA 1979 applies, for any purpose in connection with duty under section 30C, as if—

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- (a) references to an importation of goods (however framed) included the entry of goods in Great Britain in the course of a removal of those goods to Great Britain from Northern Ireland,
 - (b) references to an exportation of goods (however framed) included the exit of goods from Great Britain that are being removed to Northern Ireland,
 - (c) references to the departure (however framed) of any goods, person or vehicle from the United Kingdom included a departure of those goods or that person or vehicle from Great Britain that is not also a departure from the United Kingdom, and
 - (d) references to the arrival of any goods, person or vehicle from a place outside the United Kingdom (however framed) included the arrival of those goods or that person or vehicle in Great Britain.
- (3) CEMA 1979—
- (a) continues to have effect, for any purpose in connection with duty under section 40A, as if the amendments made by Part 2 of this Schedule, other than the amendments made by paragraphs 4(4), 93 and 114, were not made, and
 - (b) applies for any such purpose as if—
 - (i) references to an importation of goods (however framed) included the entry of goods in Northern Ireland in the course of a removal of those goods to Northern Ireland from Great Britain,
 - (ii) references to an exportation of goods (however framed) included the exit of goods from Northern Ireland that are being removed to Great Britain,
 - (iii) references to the departure (however framed) of any goods, person or vehicle from the United Kingdom included a departure of those goods or that person or vehicle from Northern Ireland that is not also a departure from the United Kingdom,
 - (iv) references to the arrival of any goods, person or vehicle from a place outside the United Kingdom (however framed), except in section 78(2A), were to the arrival of those goods or that person or vehicle in Northern Ireland,
 - (v) references to “the customs territory of the European Union”, other than the reference in section 21(2), were to “Northern Ireland or the Customs territory of the European Union”,
 - (vi) references to “EU customs duties” were to “duty under section 40A of the Taxation (Cross-border Trade) Act 2018”,
 - (vii) in section 63(1) and (2), after “place outside” there were inserted “ Northern Ireland and ” (and the reference to “those States” in section 63(1) included Northern Ireland),
 - (viii) in section 78(1B)—
 - (a) in the words before paragraph (a), for “another” there were substituted “ a ”, and
 - (b) in paragraphs (a) and (b)(ii) after “place outside” there were inserted “ Northern Ireland and ”,

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- (ix) in section 92(4)(a) and (b), before “member States” there were inserted “Northern Ireland or the”,
 - (x) in section 125(1), for “an EU customs duty” there were substituted “ a duty of customs ”,
 - (xi) in subsection (1A) and (2)(a) of section 157, the words “other than the United Kingdom” were omitted,
 - (xii) the following references to “the United Kingdom” were to “Northern Ireland”—
 - (a) the references in the definitions of “Community transit goods” and “transit or transhipment” in section 1(1);
 - (b) the references in sections 36(1), 55(4)(a), 63(2) to (4), 74, 78(1)(a) and (b), 96(4) and 134(2);
 - (c) the reference in the words after paragraph (b) of section 58C(3);
 - (d) the second reference in sections 67(1) and 78(2A);
 - (e) the first reference in sections 69(1) and 70(3), and
 - (xiii) the following were omitted—
 - (a) sections 21(8), 35(9), 61(9), 63(7), 70(5), 74(5) and 78(1A);
 - (b) the words after paragraph (b) of the definition of “Community transit goods” in section 1;
 - (c) the words “and the Isle of Man” in sections 34(1), 36(1), 53(1), 64(1) and 66(1)(a) and (d);
 - (d) the words “or the Isle of Man” in section 43(5);
 - (e) the words “or between a place in the United Kingdom and a place in the Isle of Man” in section 69(1) and (3);
 - (f) the words “subject to subsection (1A) above,” in section 78(2A).
- (4) The Customs and Excise Duties (General Reliefs) Act 1979—
- (a) continues to have effect, for any purpose in connection with duty under section 30A(3) or 40A, as if the amendments made by Part 3 of this Schedule, other than the amendments made by paragraphs 123, 135 and 138(3)(b), were not made, and
 - (b) applies for any such purpose as if—
 - (i) references to an EU instrument or an EU obligation were to the provisions of Union customs legislation,
 - (ii) references to an importation of goods (however framed) included the entry of those goods in Northern Ireland in the course of a removal of those goods to Northern Ireland from Great Britain,
 - (iii) references to an exportation of goods (however framed) included the exit of goods from Northern Ireland that are being removed to Great Britain,
 - (iv) references to the entry of any person or vehicle into the United Kingdom (however framed) included the arrival of that person or vehicle in Northern Ireland, and

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- (v) in section 2 (reliefs from customs duty referable to Community practices), for “other” there were substituted “the”.
- (5) Part 1 of the Finance Act 1994—
- (a) continues to have effect, for any purpose in connection with duty under section 30A(3) or 40A, as if the amendments made by Part 3 of this Schedule, other than the amendments made by paragraphs 144(b) and 145(3)(d), (f) and (i), were not made,
- (b) applies for any such purpose as if—
- (i) references to an importation of goods (however framed) included the entry of goods in Northern Ireland in the course of a removal of those goods to Northern Ireland from Great Britain,
- (ii) references to an exportation of goods (however framed) included the exit of goods from Northern Ireland that are being removed to Great Britain,
- (iii) any reference to the Community Customs Code were to Union customs legislation, and
- (iv) in section 12B(2)(a) (relevant time in case of assessment under section 61 of CEMA 1979) the reference to the United Kingdom were to Northern Ireland, and
- (c) applies for any purpose in connection with duty under section 30C as if—
- (i) references to an importation of goods (however framed) included the entry of goods in Great Britain in the course of a removal of those goods to Great Britain from Northern Ireland, and
- (ii) references to an exportation of goods (however framed) included the exit of goods from Great Britain that are being removed to Northern Ireland.
- (6) Item 6 of Group 8 of Schedule 8 to the Value Added Tax Act 1994 has effect as if the reference to a temporary storage facility included a transit shed (within the meaning of CEMA 1979 as it has effect as a result of subparagraphs (1) and (3)).
- (7) Part 3 of the Finance Act 2003 continues to have effect, for any purpose in connection with duty under section 30A(3) or 40A, as if—
- (a) the amendments made by Part 3 of this Schedule, other than the amendments made by paragraphs 148(2) and (3), 149, 150(3)(a) and 152, were not made, and
- (b) in section 26(8)(c), the words “Union export duty or Union import duty,” were omitted.
- (8) This paragraph is subject to any provision made by regulations under section 30B(3), 30C(5) or 40B(2) about the application of the customs and excise Acts (which may, for example, include provision for the application of provisions of the customs and excise Acts either as amended or unamended by Parts 2 and 3 of this Schedule).”

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Commencement Information

- I19** Sch. 1 para. 10 in force at Royal Assent for specified purposes, see s. 11(1)(e)
I20 Sch. 1 para. 10 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 9

- 11 In Schedule 9 (excise duty amendments connected with withdrawal from EU), after paragraph 9 insert—

“Savings in relation to Northern Ireland

- 10 The provisions amended by this Schedule continue to have effect—
- (a) for any purpose in connection with duty charged as a result of section 4(1) of the Taxation (Post-transition Period) Act 2020, and
 - (b) in relation to goods in Northern Ireland, as if those provisions were not so amended.”

Commencement Information

- I21** Sch. 1 para. 11 in force at Royal Assent for specified purposes, see s. 11(1)(e)
I22 Sch. 1 para. 11 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 9

Isle of Man Act 1979

- 12 (1) The Isle of Man Act 1979 is amended as follows.
- (2) In section 8 (removal of goods from Isle of Man to United Kingdom), in subsection (2), before paragraph (a) insert—
- “(za) goods removed to Northern Ireland from the Isle of Man;”.
- (3) In section 9 (removal of goods from United Kingdom to Isle of Man), after subsection (1) insert—
- “(1A) Subsection (1) does not apply to goods removed from Northern Ireland to the Isle of Man.”

Commencement Information

- I23** Sch. 1 para. 12 in force at Royal Assent for specified purposes, see s. 11(1)(e)
I24 Sch. 1 para. 12 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 9

Finance (No.2) Act 1992

- 13 (1) Section 4 of F(No.2)A 1992 is amended as follows.
- (2) In subsection (1)—
- (a) for “the United Kingdom” substitute “ Northern Ireland ”;
 - (b) for “different” substitute “ Northern Ireland and a member State or between ”.

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- (3) In subsection (1A), for “different” substitute “ Northern Ireland and a member State or between ”.
- (4) In subsection (2)—
 - (a) in paragraph (a)—
 - (i) omit “EU” in the first place it occurs;
 - (ii) for “EU legislation” substitute “Union customs legislation (within the meaning of Part 1 of the Taxation (Cross-border Trade) Act 2018);
 - (b) in paragraph (b), for “EU legislation” substitute “ provision of Union customs legislation ”.
- (5) In subsection (5), omit the definition of “EU customs duty”.

Commencement Information

I25 [Sch. 1 para. 13](#) in force at Royal Assent for specified purposes, see [s. 11\(1\)\(e\)](#)

I26 [Sch. 1 para. 13](#) in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), [reg. 9](#)

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