

---

*Changes to legislation:* There are currently no known outstanding effects for the Taxation (Post-transition Period) Act 2020, Cross Heading: Finance (No.2) Act 1992. (See end of Document for details)

---

## SCHEDULES

### SCHEDULE 1

#### CUSTOMS DUTIES ETC: AMENDMENTS RELATING TO THE NORTHERN IRELAND PROTOCOL

##### *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 ”.
- (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**

- I1** [Sch. 1 para. 13](#) in force at Royal Assent for specified purposes, see [s. 11\(1\)\(e\)](#)
- I2** [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](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Taxation (Post-transition Period) Act 2020, Cross Heading: Finance (No.2) Act 1992.