

SCHEDULES

SCHEDULE 1

CUSTOMS DUTIES ETC: AMENDMENTS RELATING TO THE NORTHERN IRELAND PROTOCOL

Amendments of TCTA 2018

- 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

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

12 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

Changes to legislation:

There are currently no known outstanding effects for the Taxation (Post-transition Period) Act 2020, Paragraph 9.