
STATUTORY INSTRUMENTS

2020 No. 1605

The Customs (Northern Ireland) (EU Exit) Regulations 2020

PART 2

Importation of goods and goods potentially for export

CHAPTER 3

Importation of goods entering Northern Ireland

Goods not chargeable under section 30A

5.—(1) Goods to which this regulation applies are not chargeable to duty under section 30A(3) of the Act.

(2) This regulation applies to goods for the internal market that are imported into the United Kingdom as a result of their entry into Northern Ireland if the goods—

- (a) enter Northern Ireland from the Bailiwick of Jersey or the Bailiwick of Guernsey;
- (b) enter Northern Ireland from the Isle of Man, unless they are goods of a description in section 8(2)(a), (b) or (c) of the Isle of Man Act 1979 ^{M1} (removal of goods from the Isle of Man to United Kingdom); or
- (c) are goods to which paragraph (3) or (4) applies.

(3) This paragraph applies to a catch which is caught by a non-NI British ship whilst fishing in international waters and brought to Northern Ireland—

- (a) directly by that or another ship; or
- (b) after merely landing at a port outside the United Kingdom and the catch are itemised in a travel document issued at that port by the person responsible for the carriage of the catch which specifies the destination and recipients of the catch.

(4) This paragraph applies to goods which are products of a catch which is—

- (a) caught by a British ship whilst fishing in international waters and processed on a factory ship which is a non-NI British ship operating in international waters; or
- (b) caught by a non-NI British ship whilst fishing in international waters and processed on a factory ship which is a British ship operating in international waters,

if the goods are brought to Northern Ireland in accordance with paragraph (5).

(5) Goods are brought to Northern Ireland in accordance with this paragraph if they are brought—

- (a) directly by the ship that caught them or another ship; or
- (b) after merely landing at a port outside the United Kingdom and the goods are itemised in a travel document issued at that port by the person responsible for the carriage of the goods which specifies the destination and recipients of the goods in Northern Ireland.

(6) In this regulation—

- (a) “factory ship” means a vessel providing processing services for the fishing industry;

- (b) “international waters” means any part of the sea outside the seaward limits of the territorial sea of any country or territory;
- (c) “non-NI British ship” means a British ship which has as its port of registration a port outside Northern Ireland.

Commencement Information

- I1** Reg. 5 not in force at made date, see [reg. 1\(1\)](#)
- I2** Reg. 5 in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Marginal Citations

- M1** [1979 c.58](#). Section 8(2)(c) was substituted by [S.I. 2014/1638](#). Section 8(3) and (3A), which provide for goods to be excluded from the description in section 8(2)(a), were substituted for subsection (3) by paragraph 140 of Schedule 7 to the [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#) (“the Act”).

Goods entering Northern Ireland - relevant goods

6.—(1) Goods are “relevant goods” for the purposes of this Chapter if—

- (a) they are not goods to which regulation 5 applies;
- (b) they are not Union goods;
- (c) they are imported into the United Kingdom as a result of their entry into Northern Ireland;
- (d) they are moved by direct transport into Northern Ireland, other than from the European Union; and
- (e) they are goods for the internal market.

(2) In paragraph (1)(d) “moved by direct transport” has the same meaning as it has in Article 5(1) of the Protocol on Ireland/Northern Ireland in the EU withdrawal agreement.

Commencement Information

- I3** Reg. 6 not in force at made date, see [reg. 1\(1\)](#)
- I4** Reg. 6 in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Application of provisions made by or under the Act

7.—(1) The relevant tariff provisions apply for the purposes of duty charged under section 30A(3) in respect of relevant goods.

(2) A provision is a “relevant tariff provision” if it is—

- (a) section 7(1) of the Act (amount of import duty: introduction);
- (b) provision made by or under any of—
 - (i) sections 9 to 15 of the Act (preferences, safeguarding etc.), including as modified by any provision made by or under section 31 (territories forming part of a customs union with UK) or 51 (power to make provision in relation to VAT or duties of customs or excise) of the Act;
 - (ii) section 17 of the Act (place of origin of chargeable goods); or
- (c) provision relating to relief contained in any of—
 - (i) the Customs (Tariff Quotas) (EU Exit) Regulations 2020 ^{M2};

(ii) the Customs (Tariff-free Access for Goods from British Overseas Territories) (EU Exit) Regulations 2020 ^{M3};

(iii) the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020 ^{M4}.

[^{F1}(3) Section 7(1) of the Act applies as if in the Tariff of the United Kingdom—

- (a) where a term used corresponds to a term used in the Union customs legislation, the term were a reference to the corresponding term in the Union customs legislation, as the context requires;
- (b) in Part Two, in Section 1, in paragraph 9, for “Part 12 of the Customs (Import Duty) (EU Exit) Regulations 2018” there were substituted “Articles 71 to 76 of the Union Customs Code”; and
- (c) in Part Four—
 - (i) in paragraph 3, for “Part 12 of the Customs (Import Duty) (EU Exit) Regulations 2018” there were substituted “Articles 71 to 76 of the Union Customs Code”;
 - (ii) in paragraph 17—
 - (aa) for “regulations 18 and 23 of the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018” there were substituted “Article 86(4) of the Union Customs Code and Article 76 of the Delegated Regulation”;
 - (bb) “United Kingdom” were omitted;
 - (iii) in paragraph 18, for the words from “the value of the processed goods” the first time it occurs to the end there were substituted “Article 75 of the Delegated Regulation”; and
 - (iv) in paragraph 19, for the words from “(as defined in” to the end there were substituted “any amount of duty applicable shall be calculated on the basis of Article 75 of the Delegated Regulation”.]

Textual Amendments

F1 Reg. 7(3) inserted (31.12.2020) by [The Customs \(Modification and Amendment\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1629\)](#), regs. 1(2), **6(3)**

Commencement Information

I5 Reg. 7 not in force at made date, see [reg. 1\(1\)](#)

I6 Reg. 7 in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Marginal Citations

M2 [S.I. 2020/1432](#).

M3 [S.I. 2020/1434](#).

M4 [S.I. 2020/1457](#).

[^{F2}**Amount of section 30A(3) duty for certain steel products**

7A.—(1) This regulation applies to goods if—

- (a) they are imported into the United Kingdom as a result of their entry into Northern Ireland,
- (b) they are not relevant goods,

- (c) they are not Union goods,
 - (d) the origin of the goods (as determined in accordance with the provisions of Union customs legislation in force relating to non-preferential origin) is neither in the United Kingdom nor in the European Union,
 - (e) they are declared, in accordance with Union customs legislation, for a procedure corresponding to the free-circulation procedure or the authorised use procedure,
 - (f) they would (ignoring this regulation) have been subject to the EU steel safeguarding measure, and
 - (g) if they had instead been imported into a member State they would have benefitted from tariff-rate quota in relation to that measure.
- (2) For the purpose of determining the amount of duty charged under section 30A(3) of the Act in respect of goods to which this regulation applies—
- (a) the EU steel regulation does not apply, and
 - (b) the steel safeguards notice applies as if references to import duty were to duty charged under section 30A(3).]

Textual Amendments

- F2** Reg. 7A inserted (with effect in accordance with [Sch. 20 para. 2\(4\)](#) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 20 para. 2\(1\)](#)

[^{F3} Amount of section 30A(3) duty for certain steel products before 3 March 2021

7B.—(1) This regulation applies to goods if—

- (a) they are imported into the United Kingdom as a result of their entry into Northern Ireland,
- (b) they are declared before 3 March 2021, in accordance with Union customs legislation, for a procedure corresponding to the free-circulation procedure or the authorised use procedure,
- (c) they are not relevant goods,
- (d) they are not Union goods,
- (e) the origin of the goods (as determined in accordance with the provisions of Union customs legislation in force relating to non-preferential origin) is neither in the United Kingdom nor in the European Union,
- (f) they would (ignoring this regulation) have been subject to an EU steel safeguarding measure,
- (g) if they had instead been imported into a member State they would have benefitted from tariff-rate quota in relation to that measure, and
- (h) they would not have been subject to a domestic steel safeguarding measure (whether they would have benefitted from a quota or were otherwise not subject to the measure) if—
 - (i) the goods had been declared for the free-circulation procedure or the authorised use procedure in Great Britain, and
 - (ii) that declaration had been accepted at the same time as the actual declaration was accepted.

(2) Where the person declaring the goods makes a relevant claim that is accepted by HMRC, the EU steel regulation does not apply for the purpose of determining the amount of duty charged under section 30A(3) of the Act in respect of the goods.

(3) In this regulation “relevant claim” means a claim made in accordance with the procedure set out in the steel notice provided all conditions in that notice are complied with.]

Textual Amendments

- F3** Reg. 7B inserted (with effect in accordance with [Sch. 20 para. 3\(3\)](#) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 20 para. 3\(1\)](#)

Determination of section 30A charge

8. Regulations 7 [^{F4}, 7A][^{F5}, 7B] and 9 apply for the purpose of determining the amount of duty charged under section 30A(3) of the Act.

Textual Amendments

- F4** Word in reg. 8 inserted (with effect in accordance with [Sch. 20 para. 2\(4\)](#) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 20 para. 2\(2\)](#)
- F5** Word in reg. 8 inserted (with effect in accordance with [Sch. 20 para. 3\(3\)](#) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 20 para. 3\(2\)](#)

Commencement Information

- I7** Reg. 8 not in force at made date, see [reg. 1\(1\)](#)
- I8** Reg. 8 in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Relief from section 30A duty

9. Relief from duty charged under section 30A(3) of the Act is to be given in accordance with—
- Union customs legislation (as applied to that duty by section 30A(3) of the Act);
 - provision made by or under the Customs and Excise Duties (General Reliefs) Act 1979 ^{M5, F6} ...
 - [^{F7}regulations] 7 [^{F8}and 7A][^{F9}; and]
 - [^{F10}Chapter 5 (reliefs and repayment)].

Textual Amendments

- F6** Word in reg. 9(b) omitted (31.12.2020) by virtue of [The Customs \(Modification and Amendment\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1629\)](#), [regs. 1\(2\)](#), [6\(4\)\(a\)](#)
- F7** Word in reg. 9(c) substituted (with effect in accordance with [Sch. 20 para. 2\(4\)](#) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 20 para. 2\(3\)\(a\)](#)
- F8** Words in reg. 9(c) inserted (with effect in accordance with [Sch. 20 para. 2\(4\)](#) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 20 para. 2\(3\)\(b\)](#)
- F9** Word in reg. 9 inserted (31.12.2020) by [The Customs \(Modification and Amendment\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1629\)](#), [regs. 1\(2\)](#), [6\(4\)\(b\)](#)
- F10** Reg. 9(d) inserted (31.12.2020) by [The Customs \(Modification and Amendment\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1629\)](#), [regs. 1\(2\)](#), [6\(4\)\(c\)](#)

Commencement Information

- I9** Reg. 9 not in force at made date, see [reg. 1\(1\)](#)
- I10** Reg. 9 in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Changes to legislation: There are currently no known outstanding effects for the The Customs (Northern Ireland) (EU Exit) Regulations 2020, CHAPTER 3. (See end of Document for details)

Marginal Citations

- M5** 1979 c. 3. The Customs and Excise Duties (General Reliefs) Act 1979 (“the 1979 Act”) is amended by Part 3 of Schedule 7 to the Act. Part 4 of that Schedule, inserted by Schedule 1 to the 2020 Act, makes savings and modifications of the 1979 Act in relation to Northern Ireland.

Changes to legislation:

There are currently no known outstanding effects for the The Customs (Northern Ireland) (EU Exit) Regulations 2020, CHAPTER 3.