

STATUTORY INSTRUMENTS

2020 No. 1605

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

PART 5

Application of provision made by or under the customs and excise Acts

Modification of section 9 of the Customs and Excise Management Act 1979

28. Section 9 of CEMA 1979 ^{M1} (general duties of Commissioners in relation to customs matters concerning the European Union) applies for any purpose in connection with duty under section 30A(3) or 40A of the Act as if—

- (a) in the words before paragraph (a)—
 - (i) for “EU obligations” there were substituted “ any obligation under legislation referred to in Article 5(3) and (4) of the Protocol on Ireland/Northern Ireland in the EU withdrawal agreement (as that legislation has effect as a result of section 7A of the European Union (Withdrawal) Act 2018) ”; and
 - (ii) for “shall” there were substituted “ may ”;
- (b) in paragraph (a), for “Community requirement or practice”, there were substituted “ requirement provided for, or practice permitted, by such legislation ”; and
- (c) in paragraph (b), after “between”, there were inserted “ the United Kingdom and ”.

Commencement Information

- I1** Reg. 28 not in force at made date, see [reg. 1\(1\)](#)
- I2** [Reg. 28](#) in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Marginal Citations

- M1** That section is repealed by paragraph 7 of Schedule 7 to the Act, with savings provided for by paragraph 158 of that Schedule (which is inserted by paragraph 10(6) of Schedule 1 to the 2020 Act). Prior to its repeal it was amended by articles 4 and 6 of the [Treaty of Lisbon \(Changes in Terminology\) Order 2011 \(S.I. 2011/1043\)](#).

Application of the Customs and Excise (Transit) Regulations 1993

29. The Customs and Excise (Transit) Regulations 1993 ^{M2}—
- (a) continue to have effect for any purpose in connection with duty under section 30A(3) or 40A of the Act as if the provisions of those Regulations were not amended by the Customs (Consequential Amendments) (EU Exit) Regulations 2019 ^{M3}; and
 - (b) apply for any purpose in connection with duty under section 30C of the Act.

Commencement Information

- I3** Reg. 29 not in force at made date, see [reg. 1\(1\)](#)
I4 [Reg. 29](#) in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Marginal Citations

- M2** [S.I. 1993/1353](#), amended by [S.I. 1993/3014](#), 2011/1043, 2019/140 and 2019/326.
M3 [S.I. 2019/140](#).

Application of the Customs Traders (Accounts and Records) Regulations 1995

- 30.** The Customs Traders (Accounts and Records) Regulations 1995^{M4}—
- (a) continue to have effect for any purpose in connection with duty under section 30A(3) or 40A of the Act as if the provisions of those Regulations were not amended by the Customs (Consequential Amendments) (EU Exit) Regulations 2019^{M5} or the Customs (Transitional Arrangements) (EU Exit) Regulations 2020^{M6};
- (b) apply 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) in regulation 2—
- (aa) the definition of “the Commission Regulation” were omitted; and
- (bb) there were inserted at the appropriate place—
- ““the UCC” means provisions contained in Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code as they have effect as a result of section 7A of the European Union (Withdrawal) Act 2018^{M7}.”;
- (iv) in regulation 4(1), for “Article 76(2) of Council Regulation (EEC) No 2913/92 to furnish” there were substituted “ Article 167(1) of the UCC to lodge ”;
- (v) in regulation 4(3), for “a data-processing technique” there were substituted “ electronic data-processing techniques ”;
- (vi) in regulation 4(4)—
- (aa) the definition of “data-processing technique” were omitted; and
- (bb) there were inserted at the appropriate place—
- ““electronic data-processing techniques” has the same meaning as in Article 6(1) of the UCC.”; and
- (cc) in the definition of “simplified declaration”, for “Article 253(2) of the Commission Regulation” there were substituted “ Article 166 of the UCC ”; and
- (vii) in regulation 6(2), for “Article 4(17) of Council Regulation (EEC) No 2913/92” there were substituted “ Article 5(12) of the UCC ”; and
- (c) apply for any purpose in connection with duty under section 30C of the Act as if 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.

Commencement Information

- I5** Reg. 30 not in force at made date, see [reg. 1\(1\)](#)
I6 [Reg. 30](#) in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Marginal Citations

- M4** [S.I. 1995/1203](#). [S.I. 1995/1203](#) is amended by [S.I. 2011/1043](#), 2019/140 and 2020/1088.
M5 [S.I. 2019/140](#).
M6 [S.I. 2020/1088](#).
M7 2018 c. 16. Section 7A was inserted by section 5 of the [European Union \(Withdrawal Agreement\) Act 2020](#) (c. 1).

Application of the Customs (Contravention of a Relevant Rule) Regulations 2003

- 31.** The Customs (Contravention of a Relevant Rule) Regulations 2003^{M8}—
- (a) continue to have effect for any purpose in connection with duty under section 30A(3) or 40A of the Act as if the provisions of those Regulations were not amended by any of—
- (i) the Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2018^{M9};
 - (ii) the Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2019^{M10};
 - (iii) the Customs (Import Duty, Transit and Miscellaneous Amendments) (EU Exit) Regulations 2019^{M11};
 - (iv) the Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019^{M12};
 - (v) the Customs and Excise (Miscellaneous Provisions and Amendments) (EU Exit) Regulations 2019^{M13};
 - (vi) the Customs (Transitional Arrangements) (EU Exit) Regulations 2020^{M14};
 - (vii) the Customs (Declarations) (Amendment and Modification) (EU Exit) Regulations 2020^{M15};
- (b) apply for any such purpose as if—
- (i) any reference to a relevant rule which has effect with modifications for any purpose in connection with duty under section 30A(3) or 40A is a reference to that rule as it so has effect; and
 - (ii) in regulation 2—
 - (aa) in the definition of “the Code”, at the end there were inserted “as it has effect as a result of section 7A of the European Union (Withdrawal) Act 2018”;
 - (bb) for the definition of “customs territory” there were substituted—
““customs territory” means Northern Ireland or the customs territory of the European Union”;
 - (cc) in the definition of “Delegated Regulation”, at the end there were inserted “as it has effect as a result of section 7A of the European Union (Withdrawal) Act 2018; and

- (dd) in the definition of “the Implementing Regulation”, at the end there were inserted “as it has effect as a result of section 7A of the European Union (Withdrawal) Act 2018; and
- (c) apply for any purpose in connection with duty under section 30C of the Act as if any reference to a relevant rule which has effect with modifications for any such purpose were to that rule as it so has effect.

Commencement Information

- I7** Reg. 31 not in force at made date, see [reg. 1\(1\)](#)
- I8** [Reg. 31](#) in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)
-

Marginal Citations

- M8** [S.I. 2003/3113](#). [S.I. 2003/3113](#) was amended by [S.I. 2009/3164](#), 2011/1043, 2011/2085, 2011/2534, 2015/636, 2018/483, 2018/1260, 2019/148, 2019/326, 2019/486, 2019/487, 2019/1215, 2020/1234, 2020/1431 and 2020/1552
- M9** [S.I. 2018/1260](#). [S.I. 2018/1260](#) was amended by [S.I. 2019/148](#), 2019/486, 2019/1215, 2019/1346, 2020/1088, and 2020/1491.
- M10** [S.I. 2019/148](#). [S.I. 2019/148](#) was amended by [S.I. 2019/486](#) and 2019/1346.
- M11** [S.I. 2019/326](#). [S.I. 2019/326](#) was amended by [S.I. 2019/1215](#), 2020/1088 and 2020/1491.
- M12** [S.I. 2019/486](#). [S.I. 2019/486](#) was amended by [S.I. 2019/1215](#), 2019/1346, 2020/967, 2020/1088, 2020/1234 and 2020/1552
- M13** [S.I. 2019/1215](#). [S.I. 2019/1215](#) was amended by [S.I. 2020/1088](#), 2020/1234, 2020/1491 and 2020/1552.
- M14** [S.I. 2020/1088](#).
- M15** [S.I. 2020/1234](#).

Application of the Customs (Import Duty) (EU Exit) Regulations 2018

32. Parts 1 to 10, 12, 13, [F¹13C, 13E] and 14 of the import duty regulations apply for the purposes of duty charged under section 30C of the Act as if—

- (a) any reference to chargeable goods were to goods removed to Great Britain from Northern Ireland;
- (b) any reference to the importation of goods were to their removal to Great Britain from Northern Ireland;
- (c) any reference to import duty were to duty charged under section 30C of the Act;
- (d) any reference to the United Kingdom were to Great Britain, except in the following places, where the references remain to the United Kingdom unless otherwise specified—
- (i) regulation 3;
- (ii) regulation 15(1);
- (iii) regulation 20(2)(b), which is to be read as if for “outside the United Kingdom” there were substituted “ in Northern Ireland ” and for these purposes whether a person is established in Northern Ireland is to be determined in accordance with regulation 3(1) of the import duty regulations, as if the references in that regulation to the United Kingdom were to Northern Ireland;
- (iv) regulation 20(2)(c);
- (v) regulation 27(1)(b);
- (vi) regulation 29C(4)(b) ^{M16};

- (vii) regulation 43(10);
- (viii) regulation 61(3)(a);
- (ix) regulation 62(6)(b) and (7);
- (x) regulation 65(2)(b) and (3);
- (xi) regulation 67(2)(a)(ii);
- (xii) regulation 76(1)(c)(ii);
- (xiii) regulation 80;
- (xiv) regulation 93(1)(a);
- (xv) regulation 96(2);
- (xvi) regulation 97(4)(a);
- (xvii) regulation 107(2), which is to be read as if for “for export to the United Kingdom” there were substituted “ for removal to Great Britain ”;
- (xviii) regulation 120(2)(a), which is to be read as if for “for export to the United Kingdom” there were substituted “ for removal to Great Britain ”;
- (xix) regulation 121(2)(a), which is to be read as if for “for export to the United Kingdom” there were substituted “ for removal to Great Britain ”;
- (xx) regulation 122(1), which is to be read as if for “for export to the United Kingdom” there were substituted “ for removal to Great Britain ”;
- (xxi) regulation 124(4);
- (e) in regulation 2—
 - (i) in the definition of “accompanied baggage” for “the United Kingdom”, in both places it occurs, there were substituted “ Great Britain ”; and
 - (ii) for the definition of “qualifying traveller” there were substituted—
 - ““qualifying traveller” means an individual who—
 - (a) is not resident in Great Britain or the Isle of Man and is arriving in Great Britain for a temporary stay; or
 - (b) is resident in Great Britain or the Isle of Man and is returning after a temporary stay outside Great Britain and the Isle of Man;”;
- (f) in regulation 20(2)(a)(i), for “export” there were substituted “ removal to Northern Ireland ” and “in accordance with the applicable export provisions” were omitted; and
- (g) in regulation 125(2)(a)(iv) and (v), for “the place of export of the goods” there were substituted “ Northern Ireland ”.

Textual Amendments

- F1** Words in reg. 32 inserted (1.1.2022) by [The Customs and Excise Border Procedures \(Miscellaneous Amendments\) \(EU Exit\) \(No. 2\) Regulations 2021 \(S.I. 2021/1347\)](#), regs. 1(4), **8(2)**

Commencement Information

- I9** Reg. 32 not in force at made date, see [reg. 1\(1\)](#)
- I10** [Reg. 32](#) in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Marginal Citations

- M16** [Regulation 29C](#) was inserted by [S.I. 2020/1088](#).

Application of the Customs (Special Procedures and Outward Processing) (EU Exit) Regulation 2018

33. Parts 1 to 3, Chapters 1, 2, 4 and 5 of Part 4 and Part 5 of the special procedures regulations apply for the purposes of duty charged under section 30C of the Act as if—

- (a) any reference to chargeable goods were to goods removed to Great Britain from Northern Ireland;
- (b) any reference to the importation of goods were to their removal to Great Britain from Northern Ireland;
- (c) any reference to import duty were to duty charged under section 30C of the Act; and
- (d) in regulation 2—
 - (i) in the definition of “accompanied baggage”, for “the United Kingdom”, in both places it occurs, there were substituted “ Great Britain ”; and
 - (ii) for the definition of “qualifying traveller” there were substituted—
 - ““qualifying traveller” means an individual who—
 - (a) is not resident in Great Britain or the Isle of Man and is arriving in Great Britain for a temporary stay; or
 - (b) is resident in Great Britain or the Isle of Man and is returning after a temporary stay outside Great Britain and the Isle of Man;”.

Commencement Information

- I11 Reg. 33 not in force at made date, see [reg. 1\(1\)](#)
- I12 [Reg. 33](#) in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Application of the Customs Transit Procedures (EU Exit) Regulations 2018

34. The Customs Transit Procedures (EU Exit) Regulations 2018 ^{M17} apply for the purposes of duty charged under section 30C of the Act as if—

- (a) any reference to chargeable goods were to goods removed to Great Britain from Northern Ireland;
- (b) any reference to the importation of goods were to their removal to Great Britain from Northern Ireland;
- (c) any reference to import duty were to duty charged under section 30C of the Act; and
- (d) paragraph 2(a) of Schedule 5 were omitted.

Commencement Information

- I13 Reg. 34 not in force at made date, see [reg. 1\(1\)](#)
- I14 [Reg. 34](#) in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Marginal Citations

- M17 [S.I. 2018/1258](#), amended by [S.I. 2019/326](#), [2019/486](#), [2019/1215](#), [2019/1346](#) and [2020/1491](#).

Application of the Customs (Managed Transition Procedure) (EU Exit) Regulations 2019

35. Parts 1 and 2 of the Customs (Managed Transition Procedure) (EU Exit) Regulations 2019^{M18} apply for the purposes of duty charged under section 30C of the Act as if—

- (a) any reference to chargeable goods were to goods removed to Great Britain from Northern Ireland; and
- (b) any reference to the importation of goods were to their removal to Great Britain from Northern Ireland.

Commencement Information

I15 Reg. 35 not in force at made date, see [reg. 1\(1\)](#)

I16 [Reg. 35](#) in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Marginal Citations

M18 [S.I. 2019/487](#). Regulation 1(3) provides that these Regulations cease to have effect at the end of the period of 12 months beginning with the day appointed for their coming into force under section 52 of the Taxation (Cross-border Trade) Act 2018.

Application of the Taxation Cross-border Trade (Special Procedures Supplementary and General Provision etc.) (EU Exit) Regulations 2020

36. Regulations 1 to 4 of the Taxation Cross-border Trade (Special Procedures Supplementary and General Provision etc.) (EU Exit) Regulations 2020^{M19} apply for the purposes of duty charged under section 30C of the Act as if—

- (a) any reference to the importation of goods were to their removal to Great Britain from Northern Ireland; and
- (b) any reference to an exportation of goods included the exit of goods from Great Britain that are being removed to Northern Ireland.

Commencement Information

I17 Reg. 36 not in force at made date, see [reg. 1\(1\)](#)

I18 [Reg. 36](#) in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Marginal Citations

M19 [S.I. 2020/1439](#).

Changes to legislation:

There are currently no known outstanding effects for the The Customs (Northern Ireland) (EU Exit) Regulations 2020, PART 5.