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STATUTORY INSTRUMENTS

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**2020 No. 1605**

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

**PART 2**

Importation of goods and goods potentially for export

CHAPTER 4

Goods potentially for export from Northern Ireland

**Application of provisions made by or under the Act**

**13.**—(1) The relevant tariff provisions apply for the purposes of duty charged under section 40A in respect of relevant goods as if any reference to the importation of goods were to their removal to Northern Ireland from Great Britain [<sup>F1</sup>and with the modifications in paragraph (3)].

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

- (a) section 7(1) of the Act;
- (b) provision made by or under any of—
  - (i) sections 9 to 15 of the Act, including as modified by any provision made by or under section 31 or 51 of the Act;
  - (ii) section 17 of the Act; or
- (c) provision relating to relief contained in any of—
  - (i) the Customs (Tariff Quotas) (EU Exit) Regulations 2020;
  - (ii) the Customs (Tariff-free Access for Goods from British Overseas Territories) (EU Exit) Regulations 2020;
  - (iii) the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020.

[<sup>F2</sup>(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”;
- (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

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**Changes to legislation:** There are currently no known outstanding effects for the The Customs (Northern Ireland) (EU Exit) Regulations 2020, Section 13. (See end of Document for details)

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86(4) of the Union Customs Code and Article 76 of the Delegated Regulation”;

(bb) “United Kingdom” were omitted; and

(iii) in paragraph 18, for the words from “the value of the processed goods” the first time they occur to the end there were substituted “Article 75 of the Delegated Regulation”;

(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”.]

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#### **Textual Amendments**

- F1** Words in reg. 13(1) inserted (31.12.2020) by [The Customs \(Modification and Amendment\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1629\)](#), regs. 1(2), **6(5)(a)**
- F2** Reg. 13(3) inserted (31.12.2020) by [The Customs \(Modification and Amendment\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1629\)](#), regs. 1(2), **6(5)(b)**
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#### **Commencement Information**

- I1** Reg. 13 not in force at made date, see [reg. 1\(1\)](#)
- I2** Reg. 13 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, Section 13.