
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

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

32. Parts 1 to 10, 12, 13, [F1 13C, 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) ^{MI};
 - (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

- I1** Reg. 32 not in force at made date, see [reg. 1\(1\)](#)
- I2** [Reg. 32](#) in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Marginal Citations

- M1** [Regulation 29C](#) was inserted by [S.I. 2020/1088](#).

Changes to legislation:

There are currently no known outstanding effects for the The Customs (Northern Ireland) (EU Exit) Regulations 2020, Section 32.