
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

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 ^{M1};
 - (ii) the Customs (Tariff-free Access for Goods from British Overseas Territories) (EU Exit) Regulations 2020 ^{M2};
 - (iii) the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020 ^{M3}.

[^{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—

Changes to legislation: There are currently no known outstanding effects for the The Customs (Northern Ireland) (EU Exit) Regulations 2020, Section 7. (See end of Document for details)

- (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

- I1** Reg. 7 not in force at made date, see [reg. 1\(1\)](#)
- I2** Reg. 7 in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Marginal Citations

- M1** [S.I. 2020/1432](#).
- M2** [S.I. 2020/1434](#).
- M3** [S.I. 2020/1457](#).

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