
STATUTORY INSTRUMENTS

2020 No. 1624

**The Customs Miscellaneous Non-fiscal Provisions
and Amendments etc. (EU Exit) Regulations 2020**

Application of CEMA 1979

6.—(1) Where CEMA 1979 applies for a relevant import purpose in relation to goods, it applies in connection with the removal of those goods to Great Britain from Northern Ireland as if—

- (a) 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,
- (b) references to the arrival of any goods, person or vehicle from a place outside the United Kingdom (however framed) included the arrival of those goods or that person or vehicle in Great Britain,
- (c) references to an exportation of goods (however framed) included the exit of goods from Great Britain that are being removed to Northern Ireland, and
- (d) references to the departure (however framed) of any goods, person or vehicle from the United Kingdom included a departure of those goods or that person or vehicle from Great Britain that is not also a departure from the United Kingdom.

(2) Where CEMA 1979 would have applied for a relevant import purpose in relation to goods before its amendment by Part 2 of Schedule 7 to TCTA 2018(1), it applies in connection with the removal of those goods to Northern Ireland from Great Britain as if—

- (a) it were not amended by that Part of that Schedule,
- (b) 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,
- (c) references to the arrival of any goods, person or vehicle from a place outside the United Kingdom (however framed) included the arrival of those goods or that person or vehicle in Northern Ireland,
- (d) references to an exportation of goods (however framed) included the exit of goods from Northern Ireland that are being removed to Great Britain,
- (e) references to the departure (however framed) of any goods, person or vehicle from the United Kingdom included a departure of those goods or that person or vehicle from Northern Ireland that is not also a departure from the United Kingdom,
- (f) references to “the customs territory of the European Union” were to “Northern Ireland or the customs territory of the European Union”,
- (g) in section 63(1) and (2), after “place outside” there were inserted “Northern Ireland and” (and the reference to “those States” in section 63(1) included Northern Ireland),
- (h) in section 78(1B)—

- (i) in the words before paragraph (a), for “another” there were substituted “a”, and
- (ii) in paragraphs (a) and (b)(ii), after “place outside” there were inserted “Northern Ireland and”,
- (i) in section 92(4)(a) and (b), before “member States” there were inserted “Northern Ireland or the”,
- (j) in section 157(1A) and (2)(a), the words “other than the United Kingdom” were omitted,
- (k) the following references to the United Kingdom were to Northern Ireland—
 - (i) the references in the definitions of “Community transit goods” and “transit or transhipment” in section 1(1),
 - (ii) the references in sections 36(1), 55(4)(a), 63(2) to (4), 74, 78(1)(a) and (b), 96(4) and 134(2),
 - (iii) the reference in the words after paragraph (b) of section 58C(3),
 - (iv) the second reference in sections 67(1) and 78(2A),
 - (v) the first reference in sections 69(1) and 70(3), and
- (l) the following were omitted—
 - (i) sections 21(8), 35(9), 61(9), 63(7), 70(5), 74(5) and 78(1A),
 - (ii) the words after paragraph (b) of the definition of “Community transit goods” in section 1,
 - (iii) the words “and the Isle of Man” in sections 34(1), 36(1), 53(1), 64(1) and 66(1)(a) and (d),
 - (iv) the words “or the Isle of Man” in section 43(5),
 - (v) the words “or between a place in the United Kingdom and a place in the Isle of Man” in section 69(1) and (3), and
 - (vi) the words “Subject to subsection (1A) above,” in section 78(2A).
- (3) Where CEMA 1979 applies for a relevant export purpose in relation to goods, it applies in connection with the removal of those goods to Northern Ireland from Great Britain as if—
 - (a) references to an exportation of goods (however framed) included the exit of goods from Great Britain that are being removed to Northern Ireland,
 - (b) references to the departure (however framed) of any goods, person or vehicle from the United Kingdom included a departure of those goods or that person or vehicle from Great Britain that is not also a departure from the United Kingdom,
 - (c) 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, and
 - (d) references to the arrival of any goods, person or vehicle from a place outside the United Kingdom (however framed) included the arrival of those goods or that person or vehicle in Great Britain.
- (4) Where CEMA 1979 would have applied for a relevant export purpose in relation to goods before its amendment by Part 2 of Schedule 7 to TCTA 2018, it applies in connection with the removal of those goods to Great Britain from Northern Ireland as if—
 - (a) it were not amended by that Part of that Schedule,
 - (b) references to an exportation of goods (however framed) included the exit of goods from Northern Ireland that are being removed to Great Britain,

- (c) references to the departure (however framed) of any goods, person or vehicle from the United Kingdom included a departure of those goods or that person or vehicle from Northern Ireland that is not also a departure from the United Kingdom,
 - (d) 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,
 - (e) references to “the customs territory of the European Union”, other than the reference in section 21(2), were to “Northern Ireland or the customs territory of the European Union”,
 - (f) in section 63(1) and (2), after “place outside” there were inserted “Northern Ireland and” (and the reference to “those States” in section 63(1) included Northern Ireland,
 - (g) in section 78(1B)—
 - (i) in the words before paragraph (a), for “another” there were substituted “a”, and
 - (ii) in paragraphs (a) and (b)(ii), after “place outside” there were inserted “Northern Ireland and”,
 - (h) in section 92(4)(a) and (b), before “member States” there were inserted “Northern Ireland or the”,
 - (i) in section 157(1A) and (2)(a), the words “other than the United Kingdom” were omitted,
 - (j) the following references to the United Kingdom were to Northern Ireland—
 - (i) the references in the definitions of “Community transit goods” and “transit or transhipment” in section 1(1),
 - (ii) the references in sections 36(1), 55(4)(a), 63(2) to (4), 74, 78(1)(a) and (b), 96(4) and 134(2),
 - (iii) the reference in the words after paragraph (b) of section 58C(3),
 - (iv) the second reference in sections 67(1) and 78(2A),
 - (v) the first reference in sections 69(1) and 70(3), and
 - (k) the following were omitted—
 - (i) sections 21(8), 35(9), 61(9), 63(7), 70(5), 74(5) and 78(1A),
 - (ii) the words after paragraph (b) of the definition of “Community transit goods” in section 1,
 - (iii) the words “and the Isle of Man” in sections 34(1), 36(1), 53(1), 64(1) and 66(1)(a) and (d),
 - (iv) the words “or the Isle of Man” in section 43(5),
 - (v) the words “or between a place in the United Kingdom and a place in the Isle of Man” in section 69(1) and (3), and
 - (vi) the words “Subject to subsection (1A) above,” in section 78(2A).
- (5) In this regulation—
- “relevant import purpose”, in relation to goods, means the purpose of the enforcement of any prohibition or restriction, other than a prohibition or restriction connected with any duty of customs or excise or value added tax, for the time being in force under or by virtue of any enactment with respect to the importation of those goods;
- “relevant export purpose”, in relation to goods, means the purpose of the enforcement of any prohibition or restriction, other than a prohibition or restriction connected with any duty of customs or excise or value added tax, for the time being in force under or by virtue of any enactment with respect to the exportation of those goods.

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