
STATUTORY INSTRUMENTS

2023 No. 774

**The Customs (Tariff and Miscellaneous
Amendments) Regulations 2023**

PART 2

Provisions relating to Northern Ireland

Interpretation

2. In this Part—

“the Act” means the Taxation (Cross-border Trade) Act 2018;

“direct transport” has the same meaning as it has in Article 5(1) of the Windsor Framework;

“Moldova originating goods” means goods that qualify as originating goods under regulation 6 (preferential origin goods) of the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020⁽¹⁾ by reason of them meeting the conditions set out in the origin reference document to the Strategic Partnership, Trade and Cooperation Agreement between the United Kingdom of Great Britain and Northern Ireland and the Republic of Moldova⁽²⁾;

“the NI Regulations” means the Customs (Northern Ireland) (EU Exit) Regulations 2020⁽³⁾; and

“the Windsor Framework” has the same meaning as in Joint Declaration No 1/2023 of the Union and the United Kingdom in the Joint Committee which reflects the arrangements laid down in Decision No 1/2023 of that Joint Committee laying down arrangements relating to the Windsor Framework⁽⁴⁾.

Moldova originating goods imported into the United Kingdom as a result of their entry into Northern Ireland

3.—(1) This regulation applies to goods if—

(a) they are Moldova originating goods;

(b) they are imported into the United Kingdom as a result of their entry into Northern Ireland;

(1) [S.I. 2020/1457](#); relevant amending instruments are [S.I. 2021/693](#) and [1489](#).

(2) See the UK/Moldova: Strategic Partnership, Trade and Cooperation Agreement, done at Chisinau on 24th December 2020, published on 18th January 2021, ISBN 978-1-5286-2357-5, CP 370, available at <https://www.gov.uk/government/publications/ukmoldova-strategic-partnership-trade-and-cooperation-agreement-cs-moldova-no12021>. The origin reference document is described in column 3 of the table in Schedule 1 to [S.I. 2020/1457](#).

(3) [S.I. 2020/1605](#), amended by [S.I. 2020/1629](#) and [2021/483](#) and [1347](#) and the Finance Act 2021 (c. 26).

(4) Following the adoption of the Joint Declaration No 1/2023 of 24th March 2023 and as described in recital 4 to Decision No 1/2023 of the Joint Committee, the Protocol on Ireland/Northern Ireland in the EU Withdrawal Agreement as amended by that Decision is now referred to as the Windsor Framework. Declaration No 1/2023 can be found at: [Joint_Declaration_by_the_United_Kingdom_of_Great_Britain_and_Northern_Ireland_and_the_European_Union_in_the_Withdrawal_Agreement_Joint](#) (publishing.service.gov.uk). Decision No 1/2023 can be found at: https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1145694/Decision_of_the_Withdrawal_Agreement_Joint_Committee_on_laying_down_arrangements_relating_to_the_Windsor_Framework.pdf.

- (c) they are moved by direct transport into Northern Ireland, other than from the European Union;
 - (d) they are not Union goods; and
 - (e) they are not relevant goods within the meaning of regulation 6 (goods entering Northern Ireland – relevant goods) of the NI Regulations.
- (2) For the purpose of determining the amount of duty charged under section 30A(3)(5) (importation of goods: Northern Ireland) of the Act, goods to which this regulation applies are to be treated as relevant goods under regulation 6 of the NI Regulations.

Moldova originating goods removed to Northern Ireland from Great Britain

- 4.—(1) This regulation applies to goods if—
- (a) they are Moldova originating goods;
 - (b) they are removed to Northern Ireland from Great Britain by direct transport; and
 - (c) they are not relevant goods within the meaning of regulation 12 (goods potentially for export – relevant goods) of the NI Regulations.
- (2) For the purpose of determining the amount of duty charged under section 40A(6) (removal to Northern Ireland of at risk goods etc) of the Act, goods to which this regulation applies are to be treated as relevant goods under regulation 12 of the NI Regulations.

(5) Section 30A of the Act was inserted by section 2 of the Taxation (Post-transition Period) Act 2020 (c. 26).
(6) Section 40A of the Act was inserted by section 1 of the Taxation (Post-transition Period) Act 2020 (c. 26).