

**2021 No. 983 (C. 52)**

**EXITING THE EUROPEAN UNION**

**CUSTOMS**

**The Customs (Northern Ireland) (EU Exit) Regulations 2020  
(Appointed Day) Regulations 2021**

*Made* - - - -

*3rd September 2021*

The Treasury make these Regulations in exercise of the powers conferred by section 52(2) and (6)(a) of the Taxation (Cross-border Trade) Act 2018(a) and regulation 1(1) of the Customs (Northern Ireland) (EU Exit) Regulations 2020(b).

**Citation**

1. These Regulations may be cited as the Customs (Northern Ireland) (EU Exit) Regulations 2020 (Appointed Day) Regulations 2021.

**Appointed day**

2.—(1) 4th September 2021 is appointed as the day on which Chapter 5 of the Customs (Northern Ireland) (EU Exit) Regulations 2020(c) comes into force for the relevant purposes.

(2) In paragraph (1) “the relevant purposes” are claims for relief which are made in a customs declaration(d) made in respect of—

- (a) goods in respect of which a liability to duty chargeable under section 30A(3) of the Taxation (Cross-border Trade) Act 2018 is incurred; or
- (b) goods—
  - (i) in respect of which a liability to duty chargeable under section 40A(1)(b) of that Act is incurred; and
  - (ii) which are chargeable to duty under section 40A(1)(a) of that Act.

*Alan Mak  
Maggie Throup*

3rd September 2021

Two of the Lords Commissioners of Her Majesty’s Treasury

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(a) 2018 c. 22.  
(b) S.I. 2020/1605, amended by S.I. 2020/1629; there are other amending instruments but none is relevant.  
(c) Chapter 5 was inserted by regulation 6(8) of S.I. 2020/1629.  
(d) The requirement to make a customs declaration in respect of goods to which this regulation applies (under Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (OJ No. L 269, 10.10.13, p.1.)) is given effect by sections 30A(5) and 40A(3) of the Act.

## **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations bring into force for certain purposes the provisions of Chapter 5 of the Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605). Chapter 5 provides for the relief or repayment of duty for all goods charged under section 30A(3) and for non-domestic goods charged under section 40A(1) where such relief or repayment would not breach de minimis state aid limits. Chapter 5 is consequently in force in respect of all claims for relief of duty which are made in a customs declaration.

A Tax Information and Impact Note has not been prepared for this instrument as it contains no substantive changes to tax policy and are appointed day regulations.

## **NOTE AS TO EARLIER COMMENCEMENT REGULATIONS**

*(This note is not part of the Regulations)*

The following provisions of S.I. 2020/1605 have been brought into force by commencement regulations made before the date these Regulations were made:

<i>Provision</i>	<i>Date of Commencement</i>	<i>S.I. No.</i>
Regulation 1 to 43, other than Chapter 5, Part 2	IP completion day	2020/1643
Chapter 5, Part 2 (partially)	IP completion day	2020/1629