

2023 No. 1050 (C. 66)

CUSTOMS

**The Customs (Northern Ireland) (EU Exit) Regulations 2020
(Appointed Day) Regulations 2023**

Made - - - - *27th September 2023*

The Treasury make the following Regulations in exercise of the powers conferred by section 52(2) and (6)(a) of the Taxation (Cross-border Trade) Act 2018^(a), regulation 1(1) of the Customs (Northern Ireland) (EU Exit) Regulations 2020^(b), regulation 1(5) of the Customs (Modification and Amendment) (EU Exit) Regulations 2020^(c) and regulation 1(3)(b) of the Customs (Northern Ireland) (EU Exit) (Amendment) Regulations 2023^(d).

Citation

1. These Regulations may be cited as the Customs (Northern Ireland) (EU Exit) Regulations 2020 (Appointed Day) Regulations 2023.

Appointed day

2. 2nd October 2023 is appointed as the day on which the following provisions come into force for all remaining purposes—

- (a) Chapter 5 (reliefs and repayment) of Part 2 of the Customs (Northern Ireland) (EU Exit) Regulations 2020;
- (b) regulations 4, 5, 7 to 10 and 12 to 18 of the Customs (Northern Ireland) (EU Exit) (Amendment) Regulations 2023.

Andrew Stephenson
Steve Double

27th September 2023

Two of the Lords Commissioners of His Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations bring into force for all remaining purposes the provisions of Chapter 5 of Part 2 of the Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), together with the amendments made to Chapter 5 by the Customs (Northern Ireland) (EU Exit) (Amendment) Regulations 2023 (S.I. 2023/958). Chapter 5 provides for the relief or repayment of duty for all goods charged under section 30A(3) (importation of goods: Northern Ireland) of the Taxation (Cross-border Trade) Act 2018, and for non-domestic goods charged under section 40A(1)

(a) 2018 c. 22.
(b) S.I. 2020/1605. Relevant amendments were made by S.I. 2020/1629 and S.I. 2023/958.
(c) S.I. 2020/1629.
(d) S.I. 2023/958.

(removal to Northern Ireland of at risk goods etc) of that Act where such relief or repayment would not breach *de minimis* state aid limits.

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

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> |
|--|-----------------------------|-----------------|
| Regulations 1 to 43, other than Chapter 5 of Part 2. | IP completion day | 2020/1643 |
| Chapter 5 of Part 2 (partially) | IP completion day | 2020/1629 |
| Chapter 5 of Part 2 (partially) | 4th September 2021 | 2021/983 |
| Amendments to Chapter 5 of Part 2 (partially) | 30th September 2023 | 2023/958 |

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