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STATUTORY INSTRUMENTS

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**2023 No. 958**

**CUSTOMS**

**The Customs (Northern Ireland) (EU  
Exit) (Amendment) Regulations 2023**

*Made - - - - 4th September 2023*  
*Laid before the House of*  
*Commons - - 5th September 2023*  
*Coming into force in accordance with regulation 1*

**THE CUSTOMS (NORTHERN IRELAND) (EU  
EXIT) (AMENDMENT) REGULATIONS 2023**

1. Citation, commencement and effect
  2. Amendment of the Customs (Northern Ireland) (EU Exit) Regulations 2020
  3. In regulation 4— (a) in paragraph (1)(a), and in the...
  4. In regulation 16A, at the end insert— “single undertaking”, in...
  5. After regulation 16C, in Section 1 of Chapter 5, insert—...
  6. In regulation 16D(1), for sub-paragraph (a) substitute—
  7. In regulation 16E(1)— (a) omit the “and” after sub-paragraph (a)(iii),...
  8. In the heading to regulation 16F, for “commercial activity criterion”...
  9. In regulation 16F(1), for “the eligibility criterion in regulation 16E(1)(a) (iii)...
  10. In regulation 16G— (a) in paragraph (1)(b)(i), after “given” insert...
  11. In regulation 16I(2)(a) after “where” insert “, at the time...
  12. In regulation 16J— (a) in paragraph (2)—
  13. In regulation 16M— (a) in paragraphs (1)(b), (2) and (3),...
  14. In regulation 16P— (a) for paragraph (5)(a) substitute—
  15. After regulation 16P insert— Further liability to duty (1) Where regulation 16O or 16P applies and an aid...
  16. In the heading to Section 5 of Chapter 5, after...
  17. In regulation 16S(1)— (a) after “claimant” insert “and undertaking lead”,...
  18. After regulation 16S, in Section 5 of Chapter 5, insert—...
  19. Amendment of the Customs (Crown Dependencies Customs Union) (EU Exit) Regulations 2019
  20. Amendment of the Customs (Contravention of a Relevant Rule) Regulations 2003
- Signature

**Status:** This is the original version (as it was originally made).

## Explanatory Note