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STATUTORY INSTRUMENTS

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**2023 No. 618**

**EXITING THE EUROPEAN UNION  
CUSTOMS**

**The Customs (Northern Ireland: Repayment and  
Remission) (EU Exit) (Amendment) Regulations 2023**

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|---|---------|-----------------------|
| <i>Made</i>                                 | - - - - | <i>8th June 2023</i>  |
| <i>Laid before the House of<br/>Commons</i> | - - - - | <i>9th June 2023</i>  |
| <i>Coming into force</i>                    | - -     | <i>30th June 2023</i> |

The Treasury make the following Regulations in exercise of the powers conferred by sections 24(3) and 26(1) of the Finance Act 2003<sup>(1)</sup> and sections 30B, 32(7) and (8), 40(6) and (7) and 40B of the Taxation (Cross-border Trade) Act 2018<sup>(2)</sup>.

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(1) [2003 c. 14](#). Section 24 is cited for the meaning of “prescribed”. Section 26 was relevantly amended by paragraph 150 of Schedule 7 to the Taxation (Cross-border Trade) Act [2018 \(c. 22\)](#).

(2) [2018 c. 22](#). Sections 30A to 30C and 40A and 40B were inserted by sections 1 and 2 of the Taxation (Post-transition Period) Act [2020 \(c. 26\)](#).