
STATUTORY INSTRUMENTS

2020 No. 1605

The Customs (Northern Ireland) (EU Exit) Regulations 2020

PART 2

Importation of goods and goods potentially for export

[^{F1}CHAPTER 6

Repayment or remission of duty on production of evidence

[^{F1}SECTION 4

Records

Textual Amendments

F1 Pt. 2 Ch. 6 inserted (30.6.2023) by [The Customs \(Northern Ireland: Repayment and Remission\) \(EU Exit\) \(Amendment\) Regulations 2023 \(S.I. 2023/618\)](#), regs. 1, **2(2)**

Record keeping

16Z10.—(1) The claimant must keep and preserve such records in respect of any claim for repayment or remission in such form and for such period as specified in a notice published by HMRC.

(2) Where the claim for repayment or remission is made by a repayment and remission agent on behalf of a principal—

- (a) the reference in paragraph (1) to the claimant is to be read as referring to the principal; and
- (b) the agent must provide to the claimant such documents as may be specified in a notice published by HMRC.

(3) HMRC must publish a notice specifying the matters referred to in paragraph (1).]

Changes to legislation:

There are currently no known outstanding effects for the The Customs (Northern Ireland) (EU Exit) Regulations 2020, Cross Heading: SECTION4.