
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 5

Reliefs and repayment

SECTION 1

Introduction

[^{F1}Reliefs etc. – interpretation

16A. In this Chapter—

“applicable de minimis state aid limit” has the meaning given in regulation 16E(2);

“claim for relief” means a claim made in accordance with Section 2 that relief be granted in respect of goods;

“claimant” means a person who makes a claim for relief;

“customs declaration” has the meaning given in Article 5(12) of the UCC;

“eligibility criteria” means the criteria described in regulation 16E(1);

^{F2}
...

“principal” has the meaning given in regulation 16C(1);

“relief” means relief, calculated in accordance with regulation 16I, from a liability to duty under section 30A(3) or 40A(1);

“relief agent” has the meaning given in regulation 16C(1);

[^{F3}“single undertaking”, in relation to a person, has the meaning in the legislation referred to in the sub-paragraph of regulation 16E(2) which applies in relation to that person;]

[^{F4}“undertaking lead” has the meaning given in regulation 16CA.]]

Textual Amendments

- F1** Pt. 2 Ch. 5 inserted (31.12.2020 for specified purposes, 4.9.2021 for specified purposes) by [The Customs \(Modification and Amendment\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1629\)](#), regs. 1(4)(5), **6(8)**; S.I. 2021/983, reg. 2
- F2** Words in reg. 16A omitted (12.6.2024) by virtue of [The Customs \(Miscellaneous Amendments\) \(No. 2\) Regulations 2024 \(S.I. 2024/672\)](#), regs. 1, **7(2)(a)**
- F3** Words in reg. 16A substituted (12.6.2024) by [The Customs \(Miscellaneous Amendments\) \(No. 2\) Regulations 2024 \(S.I. 2024/672\)](#), regs. 1, **7(2)(b)**

Changes to legislation: There are currently no known outstanding effects for the The Customs (Northern Ireland) (EU Exit) Regulations 2020, Section 16A. (See end of Document for details)

- F4** Words in reg. 16A inserted (30.9.2023 for specified purposes, 2.10.2023 in so far as not already in force) by [The Customs \(Northern Ireland\) \(EU Exit\) \(Amendment\) Regulations 2023 \(S.I. 2023/958\)](#), regs. 1(3), 4; [S.I. 2023/1050](#), reg. 2(b)

Commencement Information

- I1** Reg. 16A in force at 31.12.2020 for specified purposes by [S.I. 2020/1629](#), **reg. 1(4)**
- I2** Reg. 16A in force at 4.9.2021 for specified purposes by [S.I. 2021/983](#), **reg. 2** (see [S.I. 2020/1629](#), reg. 1(4)(5))
- I3** Reg. 16A in force at 2.10.2023 in so far as not already in force by [S.I. 2023/1050](#), **reg. 2(a)** (see [S.I. 2020/1629](#), reg. 1(4)(5))

Changes to legislation:

There are currently no known outstanding effects for the The Customs (Northern Ireland) (EU Exit) Regulations 2020, Section 16A.