
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

SECTION 1

Introduction

[^{F1}**Repayment and remission agents**

16U.—(1) A person (a “principal”) may appoint any other person (a “repayment and remission agent”) to act on the principal’s behalf for the purposes of this Chapter.

(2) A person may not act as a repayment and remission agent unless the person—

- (a) in the case of an individual, is resident in the United Kingdom; and
- (b) in any other case—

- (i) has a registered office in the United Kingdom; or

- (ii) has a permanent place in the United Kingdom from which the person carries out activities for which the person is constituted to perform.

(3) A repayment and remission agent must disclose their appointment to HMRC in each claim for repayment or remission which is made as agent on behalf of a principal.

(4) The effect of an appointment of a person as a repayment and remission agent is that anything done under, or otherwise for the purposes of, this Chapter by, or in relation to, the agent is regarded as done under, or otherwise for the purposes of, this Chapter by, or in relation to, the principal (and not by the agent).]

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)**

Changes to legislation:

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