
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 2

Application, claims and waivers

[^{F1}Claim for remission where duty is paid

16Z.—(1) Paragraph (2) applies where—

- (a) a claim for remission of duty has been made which has not been withdrawn or determined; and
- (b) a payment is made in respect of the liability which is the subject of the claim.

(2) Where—

- (a) the claimant makes the payment, the claim is to be treated as a claim for repayment of duty; or
- (b) a person other than the claimant makes the payment, the claim is to be treated as withdrawn,

and HMRC must notify the claimant of that fact as soon as practicable after the payment is made.

(3) Where a repayment and remission agent made the claim on behalf of a principal the references in paragraph (2)(a) and (b) to the claimant are to be read as referring to the principal.]

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 16Z.