
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 3

Errors

[^{F1}**Rectification of errors in claim for repayment or remission before determination of claim**

16Z7.—(1) Where a notification of an error in a claim for repayment or remission is received by HMRC before the claim is determined—

- (a) an HMRC officer must correct the claim, or direct the claimant to make the necessary corrections; and
- (b) the claim is to be determined on the basis of the information contained in the claim as corrected (or required to be corrected) under this regulation.

(2) For the purposes of regulation 16Z3, notification of receipt of the claim is treated as given by HMRC on the date that the claim is corrected.]

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 16Z7.