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STATUTORY INSTRUMENTS

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**2023 No. 1050 (C. 66)**

**CUSTOMS**

**The Customs (Northern Ireland) (EU Exit)  
Regulations 2020 (Appointed Day) Regulations 2023**

*Made - - - - 27th September 2023*

The Treasury make the following Regulations in exercise of the powers conferred by section 52(2) and (6)(a) of the Taxation (Cross-border Trade) Act 2018<sup>(1)</sup>, regulation 1(1) of the Customs (Northern Ireland) (EU Exit) Regulations 2020<sup>(2)</sup>, regulation 1(5) of the Customs (Modification and Amendment) (EU Exit) Regulations 2020<sup>(3)</sup> and regulation 1(3)(b) of the Customs (Northern Ireland) (EU Exit) (Amendment) Regulations 2023<sup>(4)</sup>.

**Citation**

1. These Regulations may be cited as the Customs (Northern Ireland) (EU Exit) Regulations 2020 (Appointed Day) Regulations 2023.

**Appointed day**

2. 2nd October 2023 is appointed as the day on which the following provisions come into force for all remaining purposes—

- (a) Chapter 5 (reliefs and repayment) of Part 2 of the Customs (Northern Ireland) (EU Exit) Regulations 2020;
- (b) regulations 4, 5, 7 to 10 and 12 to 18 of the Customs (Northern Ireland) (EU Exit) (Amendment) Regulations 2023.

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(1) 2018 c. 22.  
(2) S.I. 2020/1605. Relevant amendments were made by S.I. 2020/1629 and S.I. 2023/958.  
(3) S.I. 2020/1629.  
(4) S.I. 2023/958.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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27th September 2023

*Andrew Stephenson*  
*Steve Double*  
Two of the Lords Commissioners of His  
Majesty's Treasury

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations bring into force for all remaining purposes the provisions of Chapter 5 of Part 2 of the Customs (Northern Ireland) (EU Exit) Regulations 2020 ([S.I. 2020/1605](#)), together with the amendments made to Chapter 5 by the Customs (Northern Ireland) (EU Exit) (Amendment) Regulations 2023 ([S.I. 2023/958](#)). Chapter 5 provides for the relief or repayment of duty for all goods charged under section 30A(3) (importation of goods: Northern Ireland) of the Taxation (Cross-border Trade) Act 2018, and for non-domestic goods charged under section 40A(1) (removal to Northern Ireland of at risk goods etc) of that Act where such relief or repayment would not breach *de minimis* state aid limits.

A Tax Information and Impact Note has not been prepared for this instrument as it contains no substantive changes to tax policy.

## NOTE AS TO EARLIER COMMENCEMENT REGULATIONS

*(This note is not part of the Regulations)*

The following provisions of [S.I. 2020/1605](#) have been brought into force by commencement regulations made before the date these Regulations were made:

<i>Provision</i>	<i>Date of Commencement</i>	<i>S.I. No.</i>
Regulations 1 to 43, other than Chapter 5 of Part 2.	IP completion day	<a href="#">2020/1643</a>
Chapter 5 of Part 2 (partially)	IP completion day	<a href="#">2020/1629</a>
Chapter 5 of Part 2 (partially)	4th September 2021	<a href="#">2021/983</a>
Amendments to Chapter 5 of Part 2 (partially)	30th September 2023	<a href="#">2023/958</a>