

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.