
STATUTORY INSTRUMENTS

2023 No. 618

**EXITING THE EUROPEAN UNION
CUSTOMS**

**The Customs (Northern Ireland: Repayment and
Remission) (EU Exit) (Amendment) Regulations 2023**

<i>Made</i>	- - - -	<i>8th June 2023</i>
<i>Laid before the House of Commons</i>	- - - -	<i>9th June 2023</i>
<i>Coming into force</i>	- -	<i>30th June 2023</i>

The Treasury make the following Regulations in exercise of the powers conferred by sections 24(3) and 26(1) of the Finance Act 2003⁽¹⁾ and sections 30B, 32(7) and (8), 40(6) and (7) and 40B of the Taxation (Cross-border Trade) Act 2018⁽²⁾.

(1) 2003 c. 14. Section 24 is cited for the meaning of “prescribed”. Section 26 was relevantly amended by paragraph 150 of Schedule 7 to the Taxation (Cross-border Trade) Act 2018 (c. 22).

(2) 2018 c. 22. Sections 30A to 30C and 40A and 40B were inserted by sections 1 and 2 of the Taxation (Post-transition Period) Act 2020 (c. 26).