
STATUTORY INSTRUMENTS

2023 No. 618

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

Amendment of the Customs (Contravention of a Relevant Rule) Regulations 2003

3.—(1) The Schedule to the Customs (Contravention of a Relevant Rule) Regulations 2003(1) is amended as follows.

(2) After the entry relating to regulation 16S of the Customs (Northern Ireland) (EU Exit) Regulations 2020 insert—

“Regulation 16Z6	The person required to make	£2,500.
Requirement to notify HMRC as soon as practicable in accordance with regulation 16Z6 where a claim for repayment or remission is granted and the claimant becomes aware of one of the matters set out in paragraph (1) of that regulation.	the notification.	
Regulation 16Z6(3)	The person required to	£2,500.
Requirement to provide additional information if requested by an HMRC officer.	provide the additional information.	
Regulation 16Z10(1)	The claimant or, where	£1,000.
Requirement to keep and preserve records, in a form, and for a period, specified in a notice by HMRC.	relevant, the principal.	
Regulation 16Z10(2)(b)	The agent.	£1,000.”
Requirement for an agent to provide specified documents to the claimant.		

(1) S.I. 2003/3113, amended by S.I. 2009/3164, 2011/2534, 2015/636, 2018/483, 2018/1260, 2019/148, 2020/1431 and 2020/1629. There are other amending instruments, but none is relevant.