

This Statutory Instrument has been made partly in consequence of defects in amendments made to S.I. 2003/3113, S.I. 2019/385 and S.I. 2020/1605 by S.I. 2020/1629 and is being issued free of charge to all known recipients of those Statutory Instruments.

STATUTORY INSTRUMENTS

2023 No. 958

CUSTOMS

The Customs (Northern Ireland) (EU Exit) (Amendment) Regulations 2023

Made - - - - 4th September 2023

Laid before the House of

Commons - - - - 5th September 2023

Coming into force in accordance with regulation 1

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 19, 30B, 31(6) and (7), 32(7), (8) and (13), 40(6) and (7), 40A(2), 40B and 52(2) and (6)(a) of the Taxation (Cross-border Trade) Act 2018(2) (“the TCTA”).

The Treasury consider it appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the European Union that provisions of the following Regulations come into force on such day as the Treasury may be regulations under section 52 of the TCTA appoint.

(1) 2003 c. 14. Section 24(3) is cited for the meaning of “prescribed”. Section 26 was amended by paragraph 150 of Schedule 7 to the Taxation (Cross-border Trade) Act 2018 (c. 22).

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

Changes to legislation:

There are currently no known outstanding effects for the The Customs (Northern Ireland) (EU Exit) (Amendment) Regulations 2023, Introductory Text.