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STATUTORY INSTRUMENTS

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**2023 No. 958**

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

**Amendment of the Customs (Northern Ireland) (EU Exit) Regulations 2020**

12. In regulation 16J—

(a) in paragraph (2)—

(i) omit “or rejected”, and

(ii) after “the period in paragraph (1)” insert “(b)”,

(b) after paragraph (2) insert—

“(2A) Where a claim for relief is made in the customs declaration made in respect of the goods and the declaration is rejected before the expiry of the period in paragraph (1) (b), the claim is to be treated as if it had never been made.”,

(c) in paragraph (3)(a), for “or where HMRC have determined to refuse a claim”, substitute “where the claim is granted”,

(d) for paragraph (3)(b) substitute—

“(b) as soon as practicable after the date on which notification is given under paragraph (1) and, in any event, by no later than the expiry of—

(i) the period of 120 days beginning with that date; or

(ii) an extended period, not exceeding 30 days, beginning with the day when the period of 120 days expires, where HMRC reasonably require an extension in order to reach a determination.”,

(e) after paragraph (3) insert—

“(3A) HMRC must notify the claimant within the period of 120 days referred to in paragraph (3)(b)(i) if HMRC reasonably require an extended period within paragraph (3) (b)(ii) to reach a determination.”,

(f) omit paragraph (4),

(g) in paragraph (5), before “Reasons” insert “Subject to paragraph (5A),”, and

(h) after paragraph (5) insert—

“(5A) Where a claim for relief is made in the customs declaration made in respect of the goods and the claim is refused—

(a) the claimant is to be treated as having been notified under paragraph (3) when a notification of liability to duty in respect of the goods is given;

(b) paragraph (5) is to be disregarded; and

(c) the reasons for refusal of the claim must be given to the claimant on request by the claimant.”.