
STATUTORY INSTRUMENTS

2023 No. 958

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

14. In regulation 16P—

(a) for paragraph (5)(a) substitute—

“(a) beginning with the later of—

(i) the date on which the claim for relief is granted; and

(ii) the date on which duty is repaid under regulation 16K; and”,

and

(b) in paragraph (6) for “Commission Regulation (EC) No 794/2004 of 21 April 2004 implementing Council Regulation (EC) No 659/1999 laying down detailed rules for the application of Article 93 of the EC Treaty” substitute “Commission Regulation (EC) No 794/2004 of 21 April 2004 implementing Council Regulation (EU) 2015/1589 laying down detailed rules for the application of Article 108 of the Treaty on the Functioning of the European Union⁽¹⁾”.

Commencement Information

I1 Reg. 14 in force at 30.9.2023 for specified purposes, see [reg. 1\(3\)](#)

I2 [Reg. 14](#) in force at 2.10.2023 in so far as not already in force by [S.I. 2023/1050](#), [reg. 2\(b\)](#)

⁽¹⁾ OJ L140, 30.4.2004, p. 1, the title to this Regulation was amended by Commission Regulation (EU) 2015/2282 of 27 November 2015 amending Regulation (EC) No 794/2004 as regards the notification forms and information sheets (OJ L325, 10.12.2015, p. 1).

Changes to legislation:

There are currently no known outstanding effects for the The Customs (Northern Ireland) (EU Exit) (Amendment) Regulations 2023, Section 14.