
STATUTORY INSTRUMENTS

2023 No. 958

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

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

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

- (2) In the entries relating to the Customs (Northern Ireland) (EU Exit) Regulations 2020—
- (a) in the entry relating to regulation 16M, in Column 2, for “The person” substitute “Any person”,
 - (b) in the entry relating to regulation 16S—
 - (i) in Column 1, for “16S” substitute “16S(1)”, and
 - (ii) for the entry in Column 2, substitute “The claimant, or where relevant the principal, and the undertaking lead.”, and
 - (c) after that entry, insert—

“Regulation 16S(2)(b)	The agent.	£1,000.
Requirement for an agent to provide specified documents to the claimant.		
Regulation 16SA	The undertaking lead.	£2,500.”
Requirement for undertaking lead to provide information and evidence to HMRC.		

Commencement Information

II Reg. 20 in force at 30.9.2023, see [reg. 1\(1\)](#)

(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.

Changes to legislation:

There are currently no known outstanding effects for the The Customs (Northern Ireland) (EU Exit) (Amendment) Regulations 2023, Section 20.