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STATUTORY INSTRUMENTS

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**2023 No. 958**

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

5. After regulation 16C, in Section 1 of Chapter 5, insert—

**“Undertaking lead**

**16CA.**—(1) For the purposes of this Chapter, an undertaking lead is a person in a single undertaking appointed as the undertaking lead for the single undertaking and notified to HMRC.

(2) The person appointed must be established in the UK.

(3) The appointment must be in accordance with rules specified in a notice published by HMRC.

(4) The notification must be in the form and manner and include such information and evidence as specified in a notice published by HMRC.

(5) The appointment has effect until—

(a) it is substituted by a new appointment made in accordance with this regulation;

(b) it is resigned by the undertaking lead in the form and manner specified in a notice published by HMRC;

(c) it is cancelled by HMRC under paragraph (6);

(d) the undertaking lead ceases to be established in the UK; or

(e) the undertaking lead ceases to be part of the single undertaking.

(6) Where an undertaking lead fails to comply with any obligation under this Chapter, HMRC may cancel the appointment in the form and manner specified in a notice published by HMRC.

(7) A person whose appointment as an undertaking lead has been cancelled under paragraph (6) may not be appointed again for one year following the cancellation unless HMRC consents to the appointment.

(8) HMRC must publish a notice specifying the matters referred to in paragraphs (3) to (6).”.

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**Commencement Information**

**I1** Reg. 5 in force at 30.9.2023 for specified purposes, see [reg. 1\(3\)](#)

**I2** [Reg. 5](#) in force at 2.10.2023 in so far as not already in force by [S.I. 2023/1050](#), [reg. 2\(b\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the The Customs (Northern Ireland) (EU Exit) (Amendment) Regulations 2023, Section 5.