This Statutory Instrument has been printed to amend S.I. 2026/393 prior to that instrument coming into force and is being issued free of charge to all known recipients of that Statutory Instrument.

STATUTORY INSTRUMENTS

2026 No. 418

CUSTOMS

The Customs (Northern Ireland) (EU Exit) (Amendment) (No. 2) Regulations 2026

Made - - - - at 9.15 a.m. on 16th April 2026

Laid before the House of Commons at 1.00 p.m. on 16th April 2026

Coming into force 19th April 2026

The Treasury make these Regulations in exercise of the powers conferred by sections 30B(3) and (4)(a), 32(7) and (8)(a), (b) and (c), 40(7)(a), (b) and (c) and 40B(2), (3)(b) and (5) of the Taxation (Cross-border Trade) Act 2018(**a**).

Citation and commencement

1. These Regulations may be cited as the Customs (Northern Ireland) (EU Exit) (Amendment) (No. 2) Regulations 2026 and come into force on 19th April 2026.

Amendment of the Customs (Northern Ireland) (EU Exit) (Amendment) Regulations 2026

2. In regulation 1 (citation and commencement) of the Customs (Northern Ireland) (EU Exit) (Amendment) Regulations 2026(**b**) for "20th April" substitute "25th May".

Gen Kitchen
Christian Wakeford
At 9.15 a.m. on 16th April 2026 Two of the Lords Commissioners of His Majesty's Treasury

(**a**) 2018 c. 22. Section 30B was inserted by section 2(1) and (4) of the Taxation (Post-transition Period) Act 2020 (c. 26) and sections 40A and 40B were inserted by section 1 of that Act.
(**b**) S.I. 2026/393.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Customs (Northern Ireland) (EU Exit) (Amendment) Regulations 2026 (S.I. 2026/393) to change the coming into force date of those Regulations from 20th April 2026 to 25th May 2026.

A Tax Information and Impact Note (TIIN) has not been produced for this instrument but a TIIN covering the Customs (Northern Ireland) (EU Exit) (Amendment) Regulations 2026 will be published on the GOV.UK website at https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins.

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