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STATUTORY INSTRUMENTS

2026 No. 393

CUSTOMS

The Customs (Northern Ireland) (EU Exit) (Amendment) Regulations 2026

Made - - - -	*23rd March 2026*
Laid before the House of Commons	*16th April 2026*
Coming into force	*20th 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) Regulations 2026 and come into force on 20th April 2026.

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

2.—(1) The Customs (Northern Ireland) (EU Exit) Regulations 2020(**b**) are amended as follows.

(2) In regulation 9 (relief from section 30A duty), in sub-paragraph (a) for "(3)" substitute "(5)".

(3) In regulation 16 (relief from section 40A duty), in paragraph (1)(a) for "(4)" substitute "(3)".

(4) In regulation 16A (reliefs etc. – interpretation), in the definition of "relief", at the end insert "of the Act".

(5) In regulation 16G (making a claim), in paragraph (2)(a)(i) after "40(1)(b)" insert "of the Act".

(6) In regulation 16H (information and evidence in relation to claims)—

(a) in paragraph (1)(c) for "person making the claim" substitute "claimant";

(b) in paragraph (3) for "person who has made the claim" substitute "claimant"; and

(c) in paragraph (4) for "person making the claim" substitute "claimant".

(7) In regulation 16I (granting claims for relief)—

(a) in paragraph (2)(b) after "30A(3)" insert "of the"; and

(b) in paragraph (3)(a)—

(**a**) 2018 c. 22. Section 30B was inserted by section 2(1) and (4) of the Taxation (Post-transition Period) Act 2020 (c. 26) ("the 2020 Act"). Sections 40A and 40B were inserted by section 1 of the 2020 Act.

(**b**) S.I. 2020/1605; relevant amending instruments are S.I. 2020/1629, 2023/618, 2023/958 and 2024/672.

(i) after "40A(1)(a)" insert "of the Act"; and

(ii) after "40A(1)(b)" insert "of the Act".

(8) In regulation 16O (liability to duty due to error), in paragraph (1) after "40A(1)" insert "of the Act".

(9) In regulation 16P (liability to duty on limit breach), in paragraph (1) after "40A(1)" insert "of the Act".

(10) In regulation 16R (agents' liability) after "40A(1)" insert "of the Act".

(11) In regulation 16T (interpretation)—

(a) after "In this Chapter—" insert—

""Chapter 5 relief goods" means goods in respect of which a claim for relief made under Chapter 5 has been granted by HMRC but does not include such goods where the original claimant—

(a) is liable to duty in respect of the goods by virtue of regulation 16O (liability to duty due to error) or 16P (liability to duty on limit breach); or

(b) was liable as described in paragraph (a) and paid the duty necessary to discharge that liability;";

(b) for the definition of "claim for remission" substitute—

""claim for remission" means a claim in respect of goods, made in accordance with Section 2, that—

(a) a liability to duty incurred in respect of those goods be remitted, or

(b) in the case of Chapter 5 relief goods, that the relief be treated as null and void and the liability to duty incurred in respect of those goods by removal of the relief, or by virtue of regulation 16Z4A(1)(b), be remitted;";

(c) after the definition of "eligibility criteria" insert—

""interchangeable goods" has the meaning given in regulation 16UA;

"interchangeable goods claim" means a claim for repayment or remission which relies on paragraph (1A) of regulation 16W to deem the requirement in paragraph (1)(b) of that regulation to be met;

"original claimant" means the person who made the relevant claim for relief under Chapter 5 or the person who is regarded as having made that claim by virtue of regulation 16C(5);";

(d) in the definition of "repayment and remission reference document", for "version 1.1 dated 17th May 2024" substitute "version 1.2 dated 23rd March 2026(**a**)".

(12) After regulation 16U (repayment and remission agents) insert—

"Interchangeable goods

16UA.—(1) In this Chapter, "interchangeable goods" are goods which satisfy the requirements of paragraphs (2) to (5).

(2) The goods must have the same—

(a) classification code;

(b) commercial quality; and

(c) technical characteristics,

as the goods in respect of which the claim for repayment or remission is being made.

(**a**) The document titled "Duty Incurred in Northern Ireland – repayment and remission on production of evidence: eligibility criteria and other conditions", version 1.2 dated 23rd March 2026 was published on 23rd March 2026 and is available at https://www.gov.uk/government/publications/reference-document-for-the-customs-northern-ireland-eu-exit-regulations-2020 or may be inspected free of charge at HMRC, 100 Parliament Street, London SW1A 2BQ.

(3) For the purposes of paragraph (2)(b), goods have the same commercial quality if a reasonable purchaser would consider the goods to be of the same standard as the goods in respect of which the claim for repayment or remission is being made.

(4) The goods must not fall within a category of goods specified in a notice published by HMRC as excluded for the purposes of this regulation.

(5) The goods must satisfy any requirements or conditions specified in a notice published by HMRC for the purposes of this regulation.

(6) HMRC may publish a notice specifying the matters referred to in paragraph (4) or (5).

(7) In this regulation "classification code" means the first eight digits of the code given to goods in accordance with Union customs legislation(**a**).".

(13) In regulation 16V (repayment or remission – application of Chapter 6), in paragraph (1)(b)—

(a) in paragraph (i) omit "or",

(b) for the full stop at the end of paragraph (ii), substitute "; or", and

(c) after that paragraph insert—

"(iii) the goods are Chapter 5 relief goods.".

(14) In regulation 16W (making a claim)—

(a) after paragraph (1) insert—

"(1A) Where the goods in respect of which the claim is being made ("the claim goods") were mixed with interchangeable goods during the relevant period such that it was impracticable to distinguish any of the claim goods from any of the interchangeable goods (together "the mixed goods"), the requirement in paragraph (1)(b) that the claim goods are within a class described in the repayment and remission reference document may be deemed to be met where—

(a) a quantity of goods from the mixed goods, which is equal to the quantity of the claim goods, is within a class described in the repayment and remission reference document;

(b) none of the goods in sub-paragraph (a) have been identified as goods falling within a class described in the repayment and remission reference document in a previous claim for repayment or remission which has been granted by HMRC;

(c) the claim goods do not fall within a category of goods specified in a notice published by HMRC as excluded for the purposes of this paragraph;

(d) an HMRC officer(**b**) is satisfied that—

(i) the interchangeable goods are goods this Chapter applies in relation to, by virtue of regulation 16V; and

(ii) the same person has either paid some or all of the duty, or been liable to pay the duty, for all of the mixed goods; and

(e) the claimant is not prohibited from making the claim by regulation 16WA (interchangeable goods: fit and proper person).".

(b) in paragraph (2) omit "of duty";

(c) in paragraph (3)—

(i) omit "of duty";

(ii) omit ", a person who"; and

(**a**) "Union customs legislation" is defined in section 37(1) of the Taxation (Cross-border Trade) Act 2018, as amended by paragraph 6 of Schedule 1 to the Taxation (Post-transition Period) Act 2020.

(**b**) "HMRC officer" is defined in section 37(1) of the Taxation (Cross-border Trade) Act 2018; see also section 40B(7) which provides for expressions defined in Part 1 of that Act to have the same meaning in provision made by or under sections 40A and 40B of the Act.

(iii) for sub-paragraphs (a) and (b) substitute—

"(a) a person who is liable to pay the duty and has deferred payment under Article 110 of the UCC; or

(b) in relation to Chapter 5 relief goods, the original claimant.";

(d) after paragraph (5) insert—

"(6) HMRC may publish a notice specifying the categories of claim goods which are excluded from the application of paragraph (1A).

(7) In this regulation "the relevant period" means the period starting at the time when the claimant incurred a liability to duty under section 30A(3) or 40A(1)(b) of the Act for the goods in respect of which the claim for repayment or remission is being made and ending at the time when the relevant goods met the case relied upon for repayment and remission described in the repayment and remission reference document.

(8) Where the claim for repayment or remission is made by a repayment and remission agent on behalf of a principal, the reference to the claimant in paragraphs (1A)(e) and (7) is to be read as referring to the principal.".

(15) After regulation 16W (making a claim) insert—

"**Interchangeable goods: fit and proper person**

16WA.—(1) A person may not make an interchangeable goods claim where the person is subject to a notice given under paragraph (2).

(2) An HMRC officer may give a notice to a person if, in the opinion of the officer, that person is not a fit and proper person to make an interchangeable goods claim.

(3) In determining whether to give a notice under paragraph (2), an HMRC officer may take into account—

(a) whether the person, and any related persons of that person, have been involved in a breach of an obligation relating to tax or a Customs obligation, which in the opinion of the officer is—

(i) a serious breach having regard to the circumstances and nature of any breach and the number of breaches; and

(ii) relevant to the suitability of that person to make interchangeable goods claims;

(b) whether, in the opinion of the officer, the making of an interchangeable goods claim may result in the grant of a claim to which the person is not entitled; and

(c) any other matters as are specified in a notice published by HMRC.

(4) A decision by an HMRC officer to give a notice under paragraph (2) is to be treated as—

(a) a relevant decision for the purposes of Chapter 2 of Part 1 of the Finance Act 1994 (appeals and penalties)(**a**); and

(b) an ancillary matter for the purposes of section 16 of that Act (appeals to a tribunal).

(5) A person who has been given a notice under paragraph (2) may make an application under this paragraph for the notice to be withdrawn, provided that no more than one application under this paragraph may be made in respect of the same notice within the period of one year.

(6) Where HMRC receives an application under paragraph (5), an HMRC officer may withdraw the notice if the officer is satisfied paragraph (2) no longer applies.

(7) HMRC may publish a notice specifying the matters referred to in paragraph (3)(c).

(**a**) 1994 c. 9.

(8) In this regulation—

"Customs obligation" has the same meaning as in the import duty regulations;

"related persons" has the meaning given in regulation 128 of the import duty regulations.".

(16) In regulation 16X (time periods for claims), in paragraph (1)—

(a) omit "and" at the end of sub-paragraph (a);

(b) for the full stop at the end of sub-paragraph (b) substitute "; or";

(c) after sub-paragraph (b) insert—

"(c) in respect of Chapter 5 relief goods, the date on which notification is given by HMRC of the determination to grant the claim for relief (within the meaning of Chapter 5).".

(17) In regulation 16Y (cases where a claim cannot be made)—

(a) in sub-paragraph (a)(i), after "40A(1)(b)" insert "of the Act";

(b) in sub-paragraph (d) omit "the" in the first place it occurs.

(18) In regulation 16Z (claim for remission where duty is paid)—

(a) in paragraph (1)(a) omit "of duty";

(b) in paragraph (2)(a) omit "of duty".

(19) In regulation 16Z1 (information and evidence in relation to claims)—

(a) in paragraph (1), after sub-paragraph (b) insert—

"(ba) where the claim is an interchangeable goods claim, identify that it is such a claim;";

(b) in paragraph (2), for "person who has made the claim" substitute "claimant".

(20) In regulation 16Z4 (granting claims for repayment or remission)—

(a) in paragraph (1), for sub-paragraphs (a) and (b) substitute—

"(a) in the case of a claim for remission in respect of Chapter 5 relief goods, HMRC are satisfied that the claim has been made in compliance with this Section; or

(b) in the case of any other claim for repayment or remission—

(i) HMRC are satisfied that the claim has been made in compliance with this Section, and

(ii) the amount to be repaid or remitted, as determined in accordance with paragraph (2) or (3), is a positive amount.";

(b) in paragraph (3)(a) after "40A(1)(a)" insert "of the Act".

(21) After regulation 16Z4 (granting claims for repayment or remission) insert—

"**Effect of grant of claim for remission in respect of Chapter 5 relief goods**

16Z4A.—(1) Where HMRC grants a claim for remission in respect of Chapter 5 relief goods—

(a) the grant of the claim for relief under Chapter 5 in respect of the goods is to be treated as null and void; and

(b) in the case of duty repaid goods, the claimant becomes liable to duty under section 30A(3) or 40A(1) of the Act, as the case may be, in respect of the goods and that liability to duty is then remitted; or

(c) in any other case, the liability to duty which is incurred in respect of the goods, as a result of the removal of the relief by sub-paragraph (a) is then remitted.

(2) The amount of duty to be remitted under paragraph (1)(b) or (c) is the same as the amount of relief removed by paragraph (1)(a) as a result of the claim for relief being treated as null and void.

(3) In this regulation "duty repaid goods" means goods in respect of which—

(a) paragraph (1) of regulation 16K (repayment of duty) applies, and

(b) HMRC has repaid the duty in accordance with that paragraph.

(4) Where the claim for remission is made by a repayment and remission agent on behalf of a principal, the reference to the claimant in paragraph (1)(b) is to be read as referring to the principal.".

(22) In regulation 16Z8 (repayments due to error), after paragraph (8) insert—

"(9) Where paragraph (2) applies to a grant of a claim for remission in respect of Chapter 5 relief goods, treating the grant of the claim as null and void (to the extent that the claimant was not entitled to the remission) does not alter the effect of regulation 16Z4A(1)(a) or (b) in respect of—

(a) treating the grant of the claim for relief under Chapter 5 in respect of the goods as null and void, and

(b) in the case of duty repaid goods, the claimant becoming liable to duty under section 30A(3) or 40A(1) of the Act in respect of the goods.".

Taiwo Owatemi
Christian Wakeford
23rd March 2026 Two of the Lords Commissioners of His Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605) ("the 2020 Regulations"), in particular, Chapter 5 (reliefs and repayment) and Chapter 6 (repayment or remission of duty on production of evidence) of Part 2 (importation of goods and goods potentially for export) of the 2020 Regulations.

Chapter 5 of Part 2 of the 2020 Regulations provides for relief or repayment of duty charged under section 30A(3) or 40A(1)(b) of the Taxation (Cross-border Trade) Act 2018 (c. 22) where such relief or repayment would not breach de minimis State aid limits. These Regulations make minor amendments to Chapter 5 to correct some minor errors and provide for consistency with other provisions in the 2020 Regulations (they also make some minor amendments to correct errors in Chapters 3, 4 and 6); see paragraphs (2) to (10), (14)(b) and (c)(i), (17), (18), (19)(b) and (20)(b) of regulation 2.

The remaining provisions of these Regulations amend Chapter 6 of Part 2 of the 2020 Regulations. Chapter 6 provides for repayment or remission of duty charged under section 30A(3) or 40A(1)(b) of the Taxation (Cross-border Trade) Act 2018 where goods that entered Northern Ireland 'at risk' of entering the European Union are subsequently shown to have met certain criteria to justify the repayment or remission. The amendments provide for two key changes to the Chapter 6 scheme—

— The amendments create a link between the Chapter 5 scheme and the Chapter 6 scheme so that a claim may be made under Chapter 6 in respect of goods which have previously been the subject of a successful claim under Chapter 5. The amendments allow for the Chapter 5 claim to be treated as null and void where a Chapter 6 claim is granted; this means the duty in question can be remitted under Chapter 6 and the claimant will no longer be treated as having received State aid under the Chapter 5 relief or repayment provisions.

— The amendments introduce a new concept of 'interchangeable goods' into the Chapter 6 provisions. The amendments will allow claims for repayment or remission under Chapter 6 to be made where it is not possible to identify individual goods which have been mixed with other goods of the same type for the purposes of linking those goods to a specific import declaration. A claimant will need to provide evidence to satisfy HMRC that the mixed goods are all identical in type and that specific identifiable goods from the group of mixed goods meet the required claim criteria in Chapter 6.

Regulation 2(11) amends regulation 16T of the 2020 Regulations to insert new definitions into Chapter 6 for "Chapter 5 relief goods", "interchangeable goods", "interchangeable goods claim" and "original claimant". It also substitutes the definition of "claim for remission" to include a claim made in respect of Chapter 5 relief goods and it amends the definition of "repayment and remission reference document" to substitute reference to a new version (version 1.2) of the document.

Regulation 2(12) inserts a new regulation 16UA (interchangeable goods) into Chapter 6 of the 2020 Regulations. This new regulation specifies the criteria for determining whether goods can be treated as interchangeable goods for the purposes of a claim under Chapter 6 and it includes a power for HMRC to specify further exclusions and requirements or conditions by way of public notice.

Regulation 2(14) amends regulation 16W of the 2020 Regulations to set out the circumstances in which a claim for repayment or remission may be made by reference to interchangeable goods. The amendments specify the criteria a claim made by reference to interchangeable goods would need to meet in order for the requirements in Chapter 6 to be deemed to be met. The amendments also include a power for HMRC to specify further exclusions by way of public notice.

Regulation 2(15) inserts a new regulation 16WA (interchangeable goods: fit and proper person) into the 2020 Regulations. Paragraph (2) of the new regulation confers a power on HMRC officers to give a notice to a person who is deemed not to be a fit and proper person to make a claim for repayment or remission by reference to interchangeable goods. The new regulation contains various procedural matters; such as considerations which may be taken into account in deciding whether to give a notice under paragraph (2) and provision for the decision to give a notice to be appealed to a tribunal, or for a person subject to such a notice to apply for it to be withdrawn. The new regulation also contains a power for HMRC to specify further matters which may be taken into account in deciding whether to give a notice under paragraph (2) by way of public notice.

Regulation 2(19) amends regulation 16Z1 of the 2020 Regulations to require claims to specify when they are being made by reference to interchangeable goods.

Regulation 2(21) inserts new regulation 16Z4A (effect of grant of claim for remission in respect of Chapter 5 relief goods) into the 2020 Regulations. The new regulation sets out the effect of a successful claim for remission made in respect of Chapter 5 relief goods. In particular, that the original grant of the claim for relief under Chapter 5 is to be treated as null and void and the liability to duty in respect of the goods is then remitted. The regulation also sets out the effect of such a claim in respect of goods where HMRC has previously repaid the duty under regulation 16K.

Other amendments made by these Regulations ensure the new provisions work correctly with existing provisions and in some cases make minor amendments to existing provisions for consistency of approach and to correct minor errors.

Where HMRC publishes a notice referred to in—

— new regulation 16UA(4) or (5) of the 2020 Regulations, inserted by regulation 2(12),

— new paragraph (1A)(c) of regulation 16W of the 2020 Regulations, inserted by regulation 2(14), or

— new regulation 16WA(3)(c) of the 2020 Regulations, inserted by regulation 2(15),

the notice will be published at www.gov.uk/government/collections/customs-vat-and-excise-uk-transition-legislation-from-1-january-2021 and may be inspected free of charge at HMRC, 100 Parliament Street, London, SW1B 2BQ.

A Tax Information and Impact Note (TIIN) covering this instrument 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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