



STATUTORY INSTRUMENTS.

**S.I. No. 610 of 2016**



EUROPEAN UNION (CUSTOMS CODE) REGULATIONS 2016

## EUROPEAN UNION (CUSTOMS CODE) REGULATIONS 2016

I, MICHAEL NOONAN, Minister for Finance, in exercise of the powers conferred on me by section 3 of the European Communities Act 1972 (No. 27 of 1972) for the purpose of giving full effect to Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013<sup>1</sup>, hereby make the following regulations:

*Citation and commencement*

1. These Regulations may be cited as the European Union (Customs Code) Regulations 2016.

*Amendment of Customs Act 2015*

2. The Customs Act 2015 (No. 18 of 2015) is amended—

(a) in section 2(1)—

(i) by the substitution of the following definition for the definition of “Customs Code”:

“ ‘Customs Code’ means the Union Customs Code established by the Customs Code Regulation, as last supplemented by Commission Delegated Regulation (EU) 2016/341 of 17 December 2015<sup>2</sup> and as last implemented by Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015<sup>3</sup>;”, and

(ii) by the insertion of the following definition:

“ ‘Customs Code Regulation’ means Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013<sup>4</sup>;”,

(b) in section 40(1)(a), by the substitution of “Article 135, Article 233(1), (2) and (3) or Article 242 of the Customs Code Regulation” for “Article 38, 96 or 101 of Council Regulation (EEC) No. 2913/92 of 12 October 1992<sup>5</sup>”,

(c) in section 44, in the definition of “decision”, by the substitution of “Article 33 of the Customs Code Regulation” for “Article 12 of the Customs Code”,

<sup>1</sup>OJ No. L269, 10.10.2013, p. 1.

<sup>2</sup>OJ No. L69, 15.3.2016, p. 1.

<sup>3</sup>OJ No. L343, 29.12.2015, p. 558.

<sup>4</sup>OJ No. L269, 10.10.2013, p. 1.

<sup>5</sup>OJ No. L302, 19.10.1992, p.1.

*Notice of the making of this Statutory Instrument was published in “Iris Oifigiúil” of 20th December, 2016.*

(d) in section 45(4)(b)—

(i) in subparagraph (ii), by the substitution of “Article 22(3) of the Customs Code Regulation” for “Article 6(2) of the Customs Code”, and

(ii) by the insertion of the following subparagraph after subparagraph (v):

“(vi) where an application for a decision under Article 22 of the Customs Code Regulation has been made and no decision has been taken within the time period for the taking of a decision under Article 22(3) of the Customs Code Regulation, the expiry of that period,” and

(e) by the deletion of section 51.



GIVEN under my Official Seal,  
13 December 2016.

MICHAEL NOONAN,  
Minister for Finance.

EXPLANATORY NOTE

*(This note is not part of the Instrument and does not purport to be a legal interpretation.)*

These Regulations give effect to Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 insofar as a number of cross references to the former Community Customs Code are substituted by corresponding cross references to the new Union Customs Code and by the deletion of section 51 of the Customs Act 2015 in relation to the calculation and payment of interest.

BAILE ÁTHA CLIATH  
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