



STATUTORY INSTRUMENTS.

**S.I. No. 26 of 2023**

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EUROPEAN UNION (CUSTOMS) REGULATIONS 2023

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I, MICHAEL MCGRATH, Minister for Finance, in exercise of the powers conferred on me by section 3 of the European Communities Act 1972 (No. 27 of 1972) and for the purpose of giving full effect to Regulation (EU) No. 2019/1020 of the European Parliament and of the Council of 20 June 2019<sup>1</sup>, hereby make the following Regulations:

*Citation*

1. These Regulations may be cited as the European Union (Customs) Regulations 2023.

*Interpretation*

2. (1) In these Regulations, “MSA Regulation” means Regulation (EU) 2019/1020 of the European Parliament and of the Council of 20 June 2019<sup>2</sup>.

(2) A word or expression that is used in these Regulations and is also used in the MSA Regulation has the same meaning in these Regulations as it has in the MSA Regulation.

*Designation of customs authority*

3. In accordance with Article 25(1) of the MSA Regulation the Revenue Commissioners are designated as the customs authority in charge of the control on products entering the Union market.



GIVEN under my Official Seal,  
1 February, 2023.

MICHAEL MCGRATH,  
Minister for Finance.

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<sup>1</sup> OJ No. L 169, 25.6.2019, p. 1

<sup>2</sup> OJ No. L 169, 25.6.2019, p. 1

## EXPLANATORY NOTE

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

These Regulations are made under section 3 of the European Communities Act 1972 and come into effect on 01 February 2023. The purpose of these Regulations is to implement Regulation (EU) No. 2019/2010 of the European Parliament and of the Council of 20 June 2019 on market surveillance and compliance of products and amending Directive 2004/42/EC and Regulations (EC) No 765/2008 and (EU) No 305/2011.

The Regulations provide that Member States must provide that a customs authority, one or more market surveillance authorities or any other authority in their territory, as the authorities in charge of the control on products entering the Union market. These Regulations provide that the Revenue Commissioners are the designated authority in charge of the control of goods entering the Union market in accordance with Article 25(1) of the Regulation.

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