
STATUTORY INSTRUMENTS

2020 No. 1234

**The Customs (Declarations) (Amendment and
Modification) (EU Exit) Regulations 2020**

PART 1

Citation and Commencement

Citation and commencement

1.—(1) These Regulations may be cited as the Customs (Declarations) (Amendment and Modification) (EU Exit) Regulations 2020.

(2) Subject to paragraph (3), these Regulations come into force on such day as the Treasury may by regulations under section 52 of the Taxation (Cross-border Trade) Act 2018 appoint.

(3) The following provisions come into force on 1st December 2020—

- (a) this regulation;
- (b) regulation 3(15) insofar as it inserts regulation 131E into the Customs (Import Duty) (EU Exit) Regulations 2018⁽¹⁾;
- (c) regulation 131E of the Customs (Import Duty) (EU Exit) Regulations 2018 (as inserted by regulation 3(15) of these Regulations).

⁽¹⁾ S.I. 2018/1248. Relevant amending instruments are S.I. 2019/326, S.I. 2019/4862019/1215, 2019/1346, 2020/967 and 2020/1088.