
STATUTORY INSTRUMENTS

2020 No. 1431

The Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020

PART 3

General claims for relief

Making a claim

- 9.—(1) A claim for relief in respect of goods may be made—
- (a) in the Customs declaration made in respect of the goods or at the same time as that declaration is made;
 - (b) where applicable, in accordance with Part 4; or
 - (c) at any time before the expiry of the period of 3 years beginning with the date on which notification is given by HMRC of the liability to import duty in respect of the goods.
- (2) But no claim for relief may be made where a claim for the relief was previously made and determined.
- (3) A claim must be made in the form and manner specified in a notice published by HMRC.

Commencement Information

- I1** Reg. 9 not in force at made date, see [reg. 1](#)
- I2** [Reg. 9](#) in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Changes to legislation:

There are currently no known outstanding effects for the The Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020, Section 9.