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STATUTORY INSTRUMENTS

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**2020 No. 1552**

**The Customs (Amendment) (EU Exit) Regulations 2020**

**Part 2**

Amendments

**Amendment of the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020**

**8.**—(1) The Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020<sup>M1</sup> are amended as follows.

(2) In regulation 14 (goods where Customs declaration made by conduct)—

(a) in paragraph (1) for “or 26C” substitute “, 26C or 26E”;

(b) in paragraph (2)—

(i) at the end of sub-paragraph (a) omit “or”;

(ii) at the end of sub-paragraph (b), after the semi-colon, insert “ or ”;

(iii) after sub-paragraph (c) insert—

“(c) in the case of a declaration by conduct in accordance with regulation 26E of those Regulations, when the conduct occurs”;

(c) after paragraph (5) insert—

“(6) In the case of conduct in accordance with regulation 26E of the Import Duty Regulations, HMRC are treated as granting the claim for relief on the occurrence of the conduct.”.

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**Commencement Information**

**I1** Reg. 8 not in force at made date, see reg. 1(2)

**I2** Reg. 8 in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

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**Marginal Citations**

**M1** [S.I. 2020/1341](#).

**Changes to legislation:**

There are currently no known outstanding effects for the The Customs (Amendment) (EU Exit) Regulations 2020, Section 8.