
STATUTORY INSTRUMENTS

2021 No. 1205

**The Customs (Import and Export Declarations
By Conduct) (Amendment) Regulations 2021**

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

4. Regulation 14 of the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020(1) (goods where customs declaration made by conduct) is amended as follows—

- (a) in paragraph (1) for “or 26E” substitute “, 26E or 26F”;
- (b) after paragraph (6) insert—

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