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STATUTORY INSTRUMENTS

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**2021 No. 1375**

The Customs and Value Added Tax (Managed  
Transition Procedure) (EU Exit) Regulations 2021

PART 3

Accounting for import VAT by VAT registered  
persons making customs declarations by conduct

**Relevant importation**

6. A “relevant importation” is an importation of goods into the United Kingdom where the goods are—

- (a) chargeable with import VAT for which P is liable,
- (b) used or to be used by P for the purposes of a business P carries on, and
- (c) required to be declared for the free-circulation procedure<sup>(1)</sup> under Part 1 (import duty) of the Taxation (Cross-border Trade) Act 2018.

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<sup>(1)</sup> “The free-circulation procedure” is defined in section 3 of TCTA 2018.