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STATUTORY INSTRUMENTS

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**2022 No. 271**

**CUSTOMS**

**The Customs (Import and Export  
Declarations) (Amendment) Regulations 2022**

|                                      |         |                             |
|--------------------------------------|---------|-----------------------------|
| <i>Made</i>                          | - - - - | <i>at 3.32 p.m. on 10th</i> |
|                                      |         | <i>March 2022</i>           |
| <i>Laid before the House of</i>      |         | <i>at 4.15 p.m. on 10th</i> |
| <i>Commons</i>                       | - - - - | <i>March 2022</i>           |
| <i>Coming into force immediately</i> |         |                             |
| <i>after being laid</i>              | - -     |                             |

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by sections 32(8) and (10) and 35(2)(b), (3)(a) and (4)(a) of, and paragraph 6(1) and (2) of Schedule 1 to, the Taxation (Cross-border Trade) Act 2018<sup>(1)</sup>.

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<sup>(1)</sup> 2018 c. 22. Section 37(1) defines "HMRC Commissioners" as the Commissioners for Her Majesty's Revenue and Customs.