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## EXPLANATORY NOTE

*(This note is not part of these Regulations)*

These Regulations are made by the Commissioners of Her Majesty's Revenue and Customs further to Part 1 of the Taxation (Cross-border Trade) Act 2018 (c. 22).

Regulation 1 provides for citation and commencement.

Regulations 2 and 3 make amendments to the Customs (Import Duty) (EU Exit) Regulations 2018 (S.I. 2018/1248) and the Customs (Export) (EU Exit) Regulations 2019 (S.I. 2019/108) to provide for a new version of the Oral and By conduct list and to provide that on or before 19th June 2022 goods listed in Part G of the Oral or By conduct list can be declared to the common export procedure by an oral or conduct declaration.

A Tax Information and Impact Note covering this instrument will be published on the website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>.