
STATUTORY INSTRUMENTS

2023 No. 1202

The Customs (Aerodromes and Miscellaneous Amendments) Regulations 2023

PART 2

Miscellaneous Customs amendments

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

5.—(1) The Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020⁽¹⁾ are amended as follows.

(2) In regulation 2 (interpretation)—

- (a) in paragraph (1), in the definition of “UK Reliefs document”, for “1.5, dated 10th July 2022” substitute “1.6, dated 9th November 2023”⁽²⁾;
- (b) in paragraph (3) omit “by HMRC”.

(3) After regulation 4 (granting claims for relief), insert—

“Supplementary provision in relation to section 18 of the UK Reliefs document

4A.—(1) This regulation applies to claims for relief made by reference to a case described in section 18 of the UK Reliefs document (“section 18”).

(2) The Treasury may publish a notice specifying—

- (a) a description of the goods to which section 18 applies;
- (b) a period within which the liability to import duty under regulation 3(1)(a) must have been incurred in respect of the goods in order for a claim for relief to be made; and
- (c) a period beginning with the day on which the goods are discharged from the free-circulation procedure within which the goods must comply with any relief condition described in section 18.

(3) For the purposes of claims for relief to which this regulation applies, any matter specified in a notice published under paragraph (2) shall be treated as if it were set out in the UK Reliefs document.”.

⁽¹⁾ [S.I. 2020/1431](#); relevantly amended by [S.I. 2022/780](#).

⁽²⁾ The UK Reliefs document version 1.6 dated 9th November 2023 is available electronically from <https://www.gov.uk/government/publications/reference-documents-for-the-customs-reliefs-from-a-liability-to-import-duty-and-miscellaneous-amendments-eu-exit-regulations-2020>. A person unable to access the document electronically may obtain a hard copy free of charge at HMRC, 100 Parliament Street, London, SW1A 2BQ.