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STATUTORY INSTRUMENTS

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**2023 No. 569**

**The Customs (Miscellaneous Amendments) Regulations 2023**

**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 14 (goods where customs declaration made by conduct)(2)—

- (a) in paragraph (1), after “in accordance with regulation 24, 25, 26B, 26C, 26E” for “or 26F” substitute “, 26F or 26G”;
- (b) in paragraph (2)(b)(ii) omit “or”;
- (c) at the end of paragraph (2)(c) for “.” substitute “; or”;
- (d) after paragraph (2)(c) insert—
  - “(d) in the case of a declaration by conduct in accordance with regulation 26G(1) of those Regulations, when the submission of information to a specified electronic system in accordance with regulation 26G(2)(a) and the loading of goods in accordance with regulation 26G(2)(b) is made.”;
- (e) at the end of paragraph (3)(f) for “;” substitute “;”;
- (f) after sub-paragraph (3)(f) insert—
  - “(g) in the case of conduct within regulation 26G(1)(3) of those Regulations, arrival of the vessel or aircraft in Great Britain or, if later, receipt by HMRC of the information provided by the importer in accordance with regulation 26G(2)(a),”;
- (g) in paragraph (4)(a)(v) after “in paragraph (3)(e)” insert “or 3(g)”.

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(1) S.I. 2020/1431; amended by S.I. 2020/1552, S.I. 2020/1605, S.I. 2021/380, S.I. 2021/870, S.I. 2021/1205, S.I. 2021/1489, S.I. 2022/615, S.I. 2022/780, S.I. 2022/981, S.I. 2022/1301.  
(2) Regulation 14 was amended by S.I. 2020/1552, S.I. 2021/1205.  
(3) Regulation 26G is inserted by regulation 2(5) of these Regulations.