
STATUTORY INSTRUMENTS

2020 No. 1431

**EXITING THE EUROPEAN UNION
CUSTOMS**

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

at 12.20 p.m. on
Made - - - - 15th December 2020
Laid before the House of
Commons - - 16th December 2020
Coming into force in accordance with regulation 1

**THE CUSTOMS (RELIEFS FROM A LIABILITY
TO IMPORT DUTY AND MISCELLANEOUS
AMENDMENTS) (EU EXIT) REGULATIONS 2020**

PART 1

Introduction

1. Citation and commencement
2. Interpretation

PART 2

Application, claims, waivers, prior approvals and conditions

3. Reliefs – application to chargeable goods in Parts 2 to 6
4. Granting claims for relief
- 4A Supplementary provision in relation to section 18 of the UK Reliefs document
5. Waiver of eligibility criteria
6. Prior approvals: applications and transitional provision
7. Relief conditions
8. Applications for waivers, variations and prior approvals

Changes to legislation: There are currently no known outstanding effects for the The Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020. (See end of Document for details)

PART 3

General claims for relief

9. Making a claim
10. Information and evidence in relation to claims
11. Notifications further to a claim for relief

PART 4

Special claims for relief

12. Goods imported by post
13. Goods where Customs declaration made orally
14. Goods where Customs declaration made by conduct
15. Goods where an advance electronic declaration is made - personal gifts and non-commercial goods
16. Goods where an advance declaration is made – other chargeable goods

PART 5

Repayment

17. Repayment of import duty

PART 6

Breach of conditions

18. Notification of breach of conditions
19. Liability to import duty on a breach of a condition

PART 7

Authorised use

20. Lower rate of import duty - goods declared for an authorised use procedure

PART 8

Consequential amendments

21. Amendment of the Customs (Contravention of a Relevant Rule) Regulations 2003
 22. Amendment of the Import Duty Regulations
 23. Amendment of the Customs (Crown Dependencies Customs Union) (EU Exit) Regulations 2019
 24. Amendment of the Customs (Bulk Customs Declaration and Miscellaneous Amendments) (EU Exit) Regulations 2020
- Signature
Explanatory Note

Changes to legislation:

There are currently no known outstanding effects for the The Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020.