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STATUTORY INSTRUMENTS

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**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
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 outstanding changes not yet made by the legislation.gov.uk editorial team to The Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

### 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:**

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**Changes and effects yet to be applied to :**

- reg. 14(1) words substituted by [S.I. 2023/569 reg. 5\(2\)\(a\)](#)
- reg. 14(2)(b)(ii) word omitted by [S.I. 2023/569 reg. 5\(2\)\(b\)](#)
- reg. 14(2)(c) words substituted by [S.I. 2023/569 reg. 5\(2\)\(c\)](#)
- reg. 14(3)(f) word substituted by [S.I. 2023/569 reg. 5\(2\)\(e\)](#)
- reg. 14(4)(a)(v) words inserted by [S.I. 2023/569 reg. 5\(2\)\(g\)](#)

**Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:**

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- reg. 14(d) inserted by [S.I. 2023/569 reg. 5\(2\)\(d\)](#)
- reg. 14(3)(g) inserted by [S.I. 2023/569 reg. 5\(2\)\(f\)](#)