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STATUTORY INSTRUMENTS

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**2021 No. 1312**

**CUSTOMS  
EXITING THE EUROPEAN UNION**

The Customs Importation (Miscellaneous Provisions  
and Amendment) (EU Exit) Regulations 2021

*Made - - - - 24th November 2021*

*Laid before Parliament 25th November 2021*

*Coming into force - - 1st January 2022*

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by section 42(1)(b) of the Customs and Excise Management Act 1979(1).

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(1) 1979 c. 2. Section 42 was amended by paragraph 36 of Schedule 7 to the Taxation (Cross-border Trade) Act 2018 (c. 22). There are other amending instruments, but none are relevant.