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STATUTORY INSTRUMENTS

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**2021 No. 1375**

The Customs and Value Added Tax (Managed Transition Procedure) (EU Exit) Regulations 2021

PART 3

Accounting for import VAT by VAT registered persons making customs declarations by conduct

**Application**

4. This Part applies in any case where—
- (a) Part 2 of the Customs (Managed Transition Procedure) (EU Exit) Regulations 2019 applies,
  - (b) the eligible person is registered, or required to be registered, for VAT, and
  - (c) the eligible person, or an individual on behalf of the eligible person, declares the goods by conduct for the free-circulation procedure in accordance with regulation 4 of those Regulations.