

2024 No. 563

CUSTOMS

**The Customs (Tariff and Miscellaneous Amendments) (No. 2)
Regulations 2024**

<i>Made</i> - - - -	<i>25th April 2024</i>
<i>Laid before the House of Commons</i>	<i>26th April 2024</i>
<i>Coming into force</i> - -	<i>17th May 2024</i>

These Regulations are made by the Treasury in exercise of the powers conferred by sections 8, 11(1) and (3), 19(1), (2) and (4), 31(6) and (7), 32(7), (8) and (13) of, and paragraph 13 of Schedule 2 to, the Taxation (Cross-border Trade) Act 2018(a) (“the Act”) and by the Secretary of State in exercise of the powers conferred by sections 11(3), (4) and (6) and 32(7) and (8) of the Act.

In considering the rate of import duty that ought to apply to goods in a standard case(b) for which provision is made by these Regulations, the Treasury have had regard to the matters in section 8(5) of the Act and to a recommendation about the rate made to them by the Secretary of State, in accordance with section 8(6) of the Act.

Further to section 11(7) of the Act, in considering what provision to include in regulations made under section 11(1) and (3) of the Act, the Treasury have had regard to a recommendation made to them by the Secretary of State.

Further to section 28 of the Act, the Treasury and the Secretary of State, in exercising the function of making these Regulations, have had regard to the international arrangements to which His Majesty’s government in the United Kingdom is a party that are relevant to the exercise of that function.

Citation, commencement and extent

1. These Regulations—

- (a) may be cited as the Customs (Tariff and Miscellaneous Amendments) (No. 2) Regulations 2024;
- (b) come into force on 17th May 2024;

(a) 2018 c. 22. Any powers of HMRC Commissioners to make regulations under Part 1 of the Taxation (Cross-border Trade) Act 2018 (“the Act”) are exercisable concurrently by the Treasury by virtue of section 32(13) of the Act. Part 1 of the Act was amended by section 2 of, and Schedule 1 to, the Taxation (Post-transition Period) Act 2020 (c. 26).

(b) A “standard case” is defined in section 8(8) of the Act.

(c) extend to England and Wales, Scotland and Northern Ireland.

Amendment of the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018

2. In regulation 32(2) (authorised uses) of the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018(a), for “version 2.11”, dated 7th November 2023” substitute “version 2.14”, dated 21st April 2024(b)”.

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

3. In regulation 20(4) (lower rate of import duty - goods declared for an authorised use procedure) of the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020(c), for “version 1.11”, dated 7th November 2023” substitute “version 1.14”, dated 21st April 2024(d)”.

Amendment of the Customs Tariff (Establishment) (EU Exit) Regulations 2020

4. In regulation 1(2) (citation, commencement and interpretation) of the Customs Tariff (Establishment) (EU Exit) Regulations 2020(e), in the definition of “Tariff of the United Kingdom”, for “version 1.17, dated 7th November 2023” substitute “version 1.20, dated 23rd April 2024(f)”.

Amendment of the Customs (Tariff Quotas) (EU Exit) Regulations 2020

5. In regulation 2(1) (general interpretation) of the Customs (Tariff Quotas) (EU Exit) Regulations 2020(g), in the definition of “Quota Table”, for “version 4.0” dated 12th April 2023” substitute “version 4.2” dated 23rd April 2024(h)”.

25th April 2024

Amanda Milling
Joy Morrissey
Two of the Lords Commissioners of His Majesty’s Treasury

24th April 2024

Mark Spencer
Minister of State
Department for Environment, Food and Rural Affairs

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- (a) S.I. 2018/1249; relevant amending instruments are S.I. 2023/774, 1192.
- (b) The document entitled "Authorised Use: Eligible Goods and Authorised Uses, version 2.14" dated 21st April 2024 is available electronically from www.gov.uk/government/publications/authorised-use-eligible-goods-and-authorised-uses. Hard copies are held and available to view free of charge at HMRC, 100 Parliament Street, London SW1A 2BQ. By virtue of section 32A of the Act (as inserted by section 75 of the Finance Act 2022 (c. 3)), where regulations made under any of sections 8 to 19 of the Act make provision by reference to a document, this is a reference to the document as modified from time to time, or as replaced, by notice by the appropriate authority.
- (c) S.I. 2020/1431; relevant amending instruments are S.I. 2023/774, 1192.
- (d) The document entitled “Authorised Use: Eligible goods and rates”, version 1.14” dated 21st April 2024 is available electronically from www.gov.uk/government/publications/reference-documents-for-the-customs-reliefs-from-a-liability-to-import-duty-and-miscellaneous-amendments-eu-exit-regulations-2020. Hard copies are held and available to view free of charge at HMRC, 100 Parliament Street, London SW1A 2BQ.
- (e) S.I. 2020/1430; relevant amending instrument is S.I. 2023/1192.
- (f) The document entitled “the Tariff of the United Kingdom, version 1.20, dated 23rd April 2024”, is available electronically from www.gov.uk/government/publications/reference-document-for-the-customs-tariff-establishment-eu-exit-regulations-2020. Hard copies are held and available to view free of charge at HMRC, 100 Parliament Street, London, SW1A 2BQ.
- (g) S.I. 2020/1432; relevant amending instruments are S.I. 2022/174, 2023/433.
- (h) The Quota Table is contained in the document entitled “Tariff Quotas, version 4.2” dated 23rd April 2024. The table is published separately and is available at: www.gov.uk/government/publications/reference-documents-for-the-customs-tariff-quotas-eu-exit-regulations-2020. Printed copies of the table are available to view free of charge at the Department for Environment, Food and Rural Affairs, Seacole Building, 2 Marsham Street, London SW1P 4DF. A person unable to access the table electronically can arrange access to a printed copy by telephoning the Department for Environment, Food and Rural Affairs on 03459 33 55 77.

EXPLANATORY NOTE

(This note is not part of the Regulations)

Regulations 2, 3 and 4 update references to documents containing information on the classification of imported goods (“commodity codes”). The documents add, simplify and replace commodity codes, update and correct descriptions and remove commodity codes that are no longer used in the United Kingdom’s tariff documents. They also add missing commodity codes in the authorised use documents. Finally, the documents reduce the rate of duty on a total of six commodity codes relating to aluminium road wheels and certain continuous filament glass fibre products (CGF).

In particular:

- Regulation 2 amends the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018 (S.I. 2018/1249) to refer to a revised “Authorised Use: Eligible Goods and Authorised Uses” document;
- Regulation 3 amends the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020 (S.I. 2020/1431) to refer to a revised “Authorised Use: Eligible goods and rates” document;
- Regulation 4 amends the Customs Tariff (Establishment) (EU Exit) Regulations 2020 (S.I. 2020/1430) to refer to a revised “Tariff of the United Kingdom” document.

Regulation 5 amends the Customs (Tariff Quotas) (EU Exit) Regulations 2020 (S.I. 2020/1432) by amending the definition of “Quota Table” in regulation 2(1) of those Regulations to refer to an updated version of that table.

A Tax Information and Impact Note has not been prepared for this instrument as it contains no substantive changes to tax policy.

A full impact assessment has not been produced for this instrument as no, or no significant impact on business, charities or voluntary bodies is foreseen.

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