

*This Statutory Instrument has been made in consequence of defects in S.I. 2020/1430, 2020/1435, 2021/63, 2021/380, 2021/520, 2021/661 and 2021/870, and is being issued free of charge to all known recipients of those Statutory Instruments.*

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## STATUTORY INSTRUMENTS

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# 2021 No. 1191

## CUSTOMS

### The Customs Tariff (Establishment and Suspension of Import Duty) (EU Exit) (Amendment) (No. 2) Regulations 2021

*Approved by the House of Commons*

<i>Made</i>	- - - -	<i>26th October 2021</i>
<i>Laid before the House of Commons</i>	- - - -	<i>28th October 2021</i>
<i>Coming into force</i>	- -	<i>29th October 2021</i>

The Treasury make the following Regulations in exercise of the powers conferred by sections 8, 12(1), 31(6) and (7) and 32(7) and (8) and (13) of, and paragraph 1(3)(c) of Schedule 7 to, the Taxation (Cross-border Trade) Act 2018<sup>(1)</sup>.

In considering the rate of import duty that ought to apply to goods in a standard case<sup>(2)</sup> for which provision is made by these Regulations, the Treasury have had regard to the matters in section 8(5) of that Act and the recommendation about the rate made to the Treasury by the Secretary of State further to section 8(6) of that Act.

#### **Citation and commencement**

1.—(1) These Regulations may be cited as the Customs Tariff (Establishment and Suspension of Import Duty) (EU Exit) (Amendment) (No. 2) Regulations 2021.

(2) They come into force on 29th October 2021.

#### **Amendment of the Customs Tariff (Suspension of Import Duty Rates) (EU Exit) Regulations 2020**

2.—(1) The Customs Tariff (Suspension of Import Duty Rates) (EU Exit) Regulations 2020<sup>(3)</sup> are amended as follows.

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- (1) 2018 c. 22. Any power of HMRC Commissioners to make regulations under Part 1 of the Taxation (Cross-border Trade) Act 2018 (“the Act”) is exercisable concurrently by the Treasury by virtue of section 32(13) of that Act. Part 1 of the Act is amended by the Taxation (Post-transition Period) Act 2020 (c. 26), sections 1 and 2 and Schedule 1.
- (2) “A standard case” is defined in section 8(8) of the Taxation (Cross-border Trade) Act 2018.
- (3) S.I. 2020/1435, amended by S.I. 2021/63, 380 and 870.

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*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

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(2) In regulation 2, in the definition of “Suspensions of Import Duty Rates Document”, for “1.3, dated 19th July 2021” substitute “1.4, dated 25th October 2021(4)”.

(3) In regulation 5(b), for “column 3” substitute “column 5”.

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

**3.** In regulation 1(2) of the Customs Tariff (Establishment) (EU Exit) Regulations 2020(5) (citation, commencement and interpretation), in the definition of “Tariff of the United Kingdom”, for “1.5, dated 19th July 2021” substitute “1.6, dated 25th October 2021(6)”.

*Alan Mak*

*Michael Tomlinson*

Two of the Lords Commissioners of Her Majesty’s Treasury

26th October 2021

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(4) The Tariff Suspension Document, version 1.4, dated 25th October 2021 is available electronically from: <https://www.gov.uk/government/publications/reference-documents-for-the-customs-tariff-suspension-of-import-duty-rates-eu-exit-regulations-2020> . A person unable to access this document electronically can arrange access to a hard copy, subject to government advice on social distancing and travel, by calling 0203 987 7277, and otherwise by inspection free of charge at the Department for International Trade, Old Admiralty Building, London SW1A 2AY.

(5) [S.I. 2020/1430](#), amended by [S.I. 2021/63](#), [2021/380](#), [2021/520](#), [2021/661](#) and [2021/870](#).

(6) The Tariff of the United Kingdom version 1.6, dated 25th October 2021, is available electronically from <https://www.gov.uk/government/collections/customs-vat-and-excise-uk-transition-legislation-from-1-january-2021> . A person unable to access the document electronically may obtain a hard copy, subject to government advice on social distancing and travel, by calling 020 7270 5000 and otherwise by inspection free of charge at HMRC, 100 Parliament Street, London, SW1A 2BQ.

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations are made by the Treasury further to Part 1 of the Taxation (Cross-border Trade) Act 2018 (c. 22) (“the Act”) and amend the Customs Tariff (Suspension of Import Duty Rates) (EU Exit) Regulations 2020 (S.I. 2020/1435) (“the Suspension Regulations”) and the Customs Tariff (Establishment) (EU Exit) Regulations 2020 (S.I. 2020/1430) (“the Establishment Regulations”).

Regulation 2(2) amends the definition of “Suspensions of Import Duty Rates Document” in the Suspension Regulations to refer to a revised Tariff Suspension Document. This document is revised to reflect changes to commodity codes by reference to which the applicable duty rate for goods in the list of goods that are subject to a tariff suspension is determined. The Tariff Suspension Document is also revised to include new tariff suspensions on COVID-19 related goods and to extend the specified periods during which the other goods listed in the Tariff Suspension Document will be subject to a tariff suspension.

The Tariff Suspension Document is published separately and is available electronically from: <https://www.gov.uk/government/publications/reference-documents-for-the-customs-tariff-suspension-of-import-duty-rates-eu-exit-regulations-2020>. A person unable to access this document electronically can arrange access to a hard copy, subject to government advice on social distancing and travel, by calling 0203 987 7277, and otherwise by inspection free of charge at the Department for International Trade, Old Admiralty Building, London SW1A 2AY.

Regulation 2(3) corrects a typographical error in the Suspension Regulations.

Regulation 3 amends the definition of “Tariff of the United Kingdom” in the Establishment Regulations to refer to a revised United Kingdom tariff document for the purposes of the system known as the customs tariff (see section 8(2) of the Act) established by regulation 2 of those Regulations. This document is revised to correct one error in the commodity codes in Annex I to the Tariff (the goods classification table), and a number of errors and inconsistencies in Annex II (the tariff table).

The Establishment Regulations were covered by an overarching Tax Information and Impact Note (TIIN). The TIIN primarily focuses on the Establishment Regulations and is available at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>.

An Explanatory Memorandum for this instrument is being published on [www.legislation.gov.uk](http://www.legislation.gov.uk).

There is no significant impact on business, charities or voluntary bodies as a result of this instrument.