
STATUTORY INSTRUMENTS

2022 No. 899

CUSTOMS

**The Customs Tariff (Preferential Trade Arrangements)
(Amendment) (No. 2) Regulations 2022**

<i>Made</i>	- - - -	<i>9th August 2022</i>
<i>Laid before the House of Commons</i>	- - - -	<i>10th August 2022</i>
<i>Coming into force</i>	- -	<i>1st September 2022</i>

These Regulations are made by the Treasury in exercise of the powers conferred by sections 9(1), 11(1), (3), (4) and (7), 17(6) and (7), 19(1) and (4), 31(6) and (7), and 32(7), (8) and (13) of the Taxation (Cross-border Trade) Act 2018(1) (“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).

Further to sections 9(3) and 17(8) of the Act, the Secretary of State recommends that these Regulations be made.

In accordance with section 11(7) of the Act, in considering what provision to include in regulations made under section 11(1), (3) and (4) of the Act, the Treasury has had regard to recommendations made to them by the Secretary of State.

Further to section 28 of the Act, the Treasury and Secretary of State, in exercising the function of making the following Regulations, have had regard to international arrangements to which Her 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 (Preferential Trade Arrangements) (Amendment) (No. 2) Regulations 2022;
 - (b) come into force on 1st September 2022;
 - (c) extend to the United Kingdom.

(1) [2018 c. 22](#). Any powers 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 the Act. Part 1 of the Act is amended by the Taxation (Post-transition Period) Act 2020 ([c. 26](#)), section 1 and Schedule 1. Section 9 of the Act is modified by [S.I. 2020/1439](#) and sections 9, 11 and 19 of the Act are modified by [S.I. 2020/1457](#).

Amendment to the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020

2.—(1) Schedule 1 to the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020(2) (which relates to agreements to which those Regulations apply) is amended as follows(3).

(2) Omit the row relating to the Agreement on Trade in Goods between the United Kingdom of Great Britain and Northern Ireland, Iceland and the Kingdom of Norway.

(3) In the row relating to the Free Trade Agreement between Iceland, the Principality of Liechtenstein and the Kingdom of Norway and the United Kingdom of Great Britain and Northern Ireland—

(a) for the entry in the second column, substitute—

“The Iceland-Norway Preferential Tariff, version 2.0, dated 5th August 2022.”;

(b) for the entry in the third column, substitute—

“The Iceland-Norway Origin Reference Document, version 2.0, dated 5th August 2022.”.

(4) In the row relating to the Agreement between the United Kingdom of Great Britain and Northern Ireland and Japan, for the entry in the second column, substitute—

“The Japan Preferential Tariff, version 2.5, dated 5th August 2022.”.

James Duddridge

Scott Mann

Two of the Lords Commissioners for Her

Majesty’s Treasury

Ranil Jayawardena

Parliamentary Under Secretary of State

Department for International Trade

9th August 2022

8th August 2022

(2) [S.I. 2020/1457](#); Schedule 1 to [S.I. 2020/1457](#) was substituted by regulation 5 of, and Schedule 1 to, [S.I. 2020/1657](#). Schedule 1 to [S.I. 2020/1457](#) has been amended a further ten times. Relevant amending instruments are [S.I. 2021/1192](#), [S.I. 2021/1489](#), [S.I. 2022/174](#) and [S.I. 2022/613](#).

(3) The reference documents referred to in regulation 2 of this instrument are available electronically from <https://www.gov.uk/government/publications/reference-documents-for-the-customs-tariff-preferential-trade-arrangements-eu-exit-regulations-2020>. Hard copies are held and available to view free of charge at the Department for International Trade, Old Admiralty Building, London SW1A 2DY. By virtue of section 32A of the Act (as inserted by section 75 of the Finance Act 2022 (c. 3)), references to the reference documents are to those documents as modified from time to time, or as replaced, by notice by the Treasury.

EXPLANATORY NOTE

(This note is not part of the Regulations)

Regulation 2 amends Schedule 1 to the Customs Tariff (Preferential Trade Arrangements) Regulations 2020 (S.I. 2020/1457) to reflect the provisional application as between Iceland and the United Kingdom of the trade arrangement between Iceland, Liechtenstein and Norway, and the United Kingdom.

Regulation 2 also amends Schedule 1 to those Regulations to update the reference to the preferential tariff reference document applicable in respect of the preferential trade arrangement with Japan.

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.