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STATUTORY INSTRUMENTS

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**2020 No. 1432**

**EXITING THE EUROPEAN UNION  
CUSTOMS**

**The Customs (Tariff Quotas) (EU Exit) Regulations 2020**

*at 12.22 p.m. on*  
*Made - - - - 15th December 2020*  
*Laid before the House of*  
*Commons - - - - 16th December 2020*  
*Coming into force in accordance with regulation 1*

<sup>M1</sup>These Regulations are made by the Treasury, in exercise of the powers conferred by sections 11(1) and (3), 19(1), 31(6) and (7) and 32(7) and (8) of, and paragraph 13 of Schedule 2 to, the Taxation (Cross-border Trade) Act 2018 (“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 that Act.

Further to section 28 of the Act, the Treasury in exercising the function of making the following Regulations has 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.

The Treasury and the Secretary of State both consider it appropriate, in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the European Union, that the following Regulations come into force on such day as the Treasury may appoint by regulations under section 52 of the Act.

In accordance with 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 has had regard to recommendations made to them by the Secretary of State.

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**Modifications etc. (not altering text)**

- C1** Regulations applied (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), 7; [S.I. 2020/1643](#), reg. 2, Sch.
- C2** Regulations applied (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **13**; [S.I. 2020/1643](#), reg. 2, Sch.
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**Marginal Citations**

- M1** [2018 c. 22](#). Any power of HMRC Commissioners to make regulations under Part 1 of the Act is exercisable concurrently by the Treasury by virtue of section 32(13) of the Act.

**Status:**

Point in time view as at 23/02/2023.

**Changes to legislation:**

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Customs (Tariff Quotas) (EU Exit) Regulations 2020. Any changes that have already been made by the team appear in the content and are referenced with annotations.