
STATUTORY INSTRUMENTS

2020 No. 1434

The Customs (Tariff-free Access for Goods from British Overseas Territories) (EU Exit) Regulations 2020

PART 1

Citation, commencement and extent

1.—(1) These Regulations may be cited as the Customs (Tariff-free Access for Goods from British Overseas Territories) (EU Exit) Regulations 2020.

(2) They come into force on the day appointed by the Treasury by regulations under section 52(2) of the Act for the coming into force of these Regulations.

(3) These Regulations extend to the United Kingdom.

Application

2. These Regulations apply to originating goods—

(a) that are imported into the United Kingdom from a British Overseas Territory listed in Annex 1 of the Arrangement in respect of which a liability to a charge to import duty is incurred under the Act; and

(b) in respect of which a claim is made by the importer or the importer's representative for a tariff-free access for the goods under the terms of Arrangement.

Interpretation

3.—(1) In these Regulations—

“the Act” means the Taxation (Cross-border Trade) Act 2018;

“the Arrangement” means the Arrangement for import duty on trade in goods from certain British Overseas Territories dated 9th November 2020(1);

“Annex 2 of the Arrangement” means Annex 2 of the Arrangement entitled “Concerning the definition of the concept of ‘originating products’ and methods of administrative cooperation”, Titles 1 to 6 together with accompanying Appendices 1 to 3;

“originating goods” means goods which qualify as originating products under Annex 2 of the Arrangement;

“standard rate of import duty” means, in relation to goods falling within a commodity code set out in the Goods Classification Table in the Tariff of the United Kingdom, the rate of import duty applicable to those goods in a standard case(2).

(1) This document is available electronically at: <https://www.gov.uk/government/collections/customs-vat-and-excise-uk-transition-legislation-from-1-january-2021>. A hard copy is held and available for viewing free of charge at the Department of International Trade, 3 Whitehall Place, London SW1A 2AW.

(2) See section 8(8) of the Taxation (Cross-border Trade) Act 2018 for the meaning given to “a standard case”.

(2) In these Regulations, other words and expressions have the meaning given in the Customs Tariff (Establishment) (EU Exit) Regulations 2020⁽³⁾.

⁽³⁾ [S.I. 2020/1430](#).