
STATUTORY INSTRUMENTS

2020 No. 1435

**The Customs Tariff (Suspension of Import
Duty Rates) (EU Exit) Regulations 2020**

PART 1

General

Citation, commencement, extent and application

1.—(1) These Regulations may be cited as the Customs Tariff (Suspension of Import Duty Rates) (EU Exit) Regulations 2020.

(2) They come into force on the appointed day.

(3) These Regulations extend to the whole of the United Kingdom.

(4) These Regulations apply to all goods that are imported into the United Kingdom in respect of which a liability to a charge to import duty is incurred under the Act.

Interpretation

2. In these Regulations—

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

“the Tariff Establishment Regulations” means the Customs Tariff (Establishment) (EU Exit) Regulations 2020⁽¹⁾;

“the appointed day” means the day appointed by the Treasury by regulations under section 52(2) of the Act for the coming into force of these Regulations;

“commodity code” means the numerical code set out in the Goods Classification Table;

“duty suspension rate” has the meaning given in regulation 4(1);

“Goods Classification Table” has the meaning given in regulation 1(2) of the Tariff Establishment Regulations;

“specified goods” has the meaning given in regulation 3;

“specified period” has the meaning given in regulation 5;

“Suspensions of Import Duty Rates Document” means the Tariff Suspension Document, version 1.0, dated 10th December 2020⁽²⁾;

⁽¹⁾ [S.I. 2020/1432](#).

⁽²⁾ The Tariff Suspension Document Version 1.0, dated 10th December 2020, published by the Department for International Trade is available at: <https://www.gov.uk/government/collections/customs-vat-and-excise-uk-transition-legislation-from-1-january-2021> Copies are held and available for viewing free of charge at the Department for International Trade, 3 Whitehall Place, London SW1A 2AW.

“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⁽³⁾;

“Tariff of the United Kingdom” has the meaning given in regulation 1(2) of the Tariff Establishment Regulations;

“United Kingdom business” means a company entered in the register of companies maintained under the Companies Act 2006⁽⁴⁾ with a permanent establishment in the United Kingdom.

Specified goods

3. For the purposes of section 12(1) of the Act (tariff suspension) and of these Regulations, “specified goods” are goods to which, by virtue of regulation 4, a rate of import duty that is lower than the standard rate of import duty applies if —

- (a) the goods are listed by commodity code in the column headed “Commodity Code” in one of the tables in the Suspensions of Import Duty Rates Document; and
- (b) any conditions that are specified as to the use of the goods in the column headed “Notes” in the relevant table are satisfied.

Import duty rate for specified goods

4.—(1) Subject to paragraph (2), the rate of import duty applicable to goods to which these Regulations apply that are specified goods is the rate set out in the column headed “Duty Expression” of the relevant table in the Suspensions of Import Duty Rates Document (duty suspension rate) in the same row of that table as the commodity code for those goods.

(2) The rate of import duty applicable to specified goods during any period in which paragraph (3) applies is the standard rate of import duty.

(3) This paragraph applies during any period where the duty suspension rate for goods that are specified goods is higher than the standard rate of import duty for goods falling within the same commodity code.

Specified period for specified goods

5. For the purposes of section 12(1) of the Act and of these Regulations, the “specified period” in relation to goods that are specified goods is the period—

- (a) beginning with the appointed day; and
- (b) ending with the date set out in column 3 of the relevant table in the Suspensions of Import Duty Rates Document (end date) in the same row of that table as the commodity code for those goods.

Extending the specified period

6.—(1) Subject to paragraph (2), the Treasury may, in accordance with section 12(3)(a) of the Act, extend the specified period in relation to any goods that are specified goods by publishing a notice in writing of that extension on or before the end date specified in the column headed “Expiry Date” in the relevant table in the Suspensions of Import Duty Rates Document in the same row of that table as the commodity code for those goods.

(2) Before extending the specified period in relation to any specified goods under paragraph (1), the Treasury must—

⁽³⁾ See section 8(8) of the Taxation (Cross-border Trade) Act 2018 for the meaning given to “a standard case”.

⁽⁴⁾ 2006 c.46.

- (a) consult the Secretary of State; and
 - (b) have regard to any recommendation made to them by the Secretary of State,
- in relation to the proposed extension.