
STATUTORY INSTRUMENTS

2020 No. 1457

**EXITING THE EUROPEAN UNION
CUSTOMS**

**The Customs Tariff (Preferential Trade
Arrangements) (EU Exit) Regulations 2020**

*Made - - - - at 12.39 p.m. on
16th December 2020
Laid before the House of at 4.00 p.m. on 16th
Commons - - - - December 2020
Coming into force in accordance with regulation 1*

^{F1}These Regulations are made by the Treasury, in exercise of the powers conferred by sections 9(1), 11(1), (3) and (4), 17(6) and (7), 19(1) and (4), 31(6) and (7) and 32(7) and (8) of 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(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 by regulations under section 52 of the Act appoint.

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) of the Act, the Treasury has had regard to recommendations made to them by the Secretary of State.

Textual Amendments

- F1** [2018 c.22](#). Any power of HMRC Commissioners to make regulations under Part 1 of the Taxation (Cross-border Trade) Act 2018 is exercisable concurrently by the Treasury by virtue of section 32(13) of that Act. Section 9 of the Act is modified by regulation 6 of the Taxation Cross-border Trade (Special Procedures Supplementary and General Provision etc.) (EU Exit) Regulations 2020, [S.I. 2020/1439](#).

Changes to legislation: *There are currently no known outstanding effects for the The Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020, Introductory Text. (See end of Document for details)*

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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There are currently no known outstanding effects for the The Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020, Introductory Text.