

This Statutory Instrument corrects defects in S.I. 2020/1431, 2020/1438 and S.I. 2020/1457 and is being issued free of charge to all known recipients of those Statutory Instruments.

STATUTORY INSTRUMENTS

2021 No. 1489

CUSTOMS

The Customs (Miscellaneous Provisions) (Amendment) (EU Exit) Regulations 2021

<i>Made</i>	- - - -	<i>at 10.00 a.m. on</i>
		<i>29th December 2021</i>
<i>Laid before the House of</i>		<i>at 14.30 p.m. on</i>
<i>Commons</i>	- - - -	<i>29th December 2021</i>
<i>Coming into force</i>	- -	<i>1st January 2022</i>

These Regulations are made by the Treasury in exercise of the powers conferred by sections 8, 9(1), 11(1), 11(3), 11(4), 12(1), 15(1), 16, 17(6), 17(7), 19, 32(7), 32(8) and 32(13) of, and paragraph 13 of Schedule 2 and paragraph 1(3)(c) of Schedule 7 to, the Taxation (Cross-border Trade) Act 2018⁽¹⁾, and so far as is applicable by the Secretary of State in exercise of the powers conferred by sections 10(1) to 10(3) and 10(6), 11(3), (4) and (6), 15(1), and 32(6) to 32(8), and paragraph 2(1) of Schedule 3 and paragraph 1(3) of Schedule 7 to that Act.

In considering the rate of import duty that ought to apply to goods in a standard case⁽²⁾ for which provision is made by these Regulations, the Treasury have had regard to the matters in section 8(5) of that Act and the recommendation about the rate made to the Treasury by the Secretary of State further to section 8(6) of that Act.

The Secretary of State has recommended that, in accordance with sections 9(3) and 17(8) of that Act, the following Regulations should be made.

(1) 2018 c. 22; Part 1 of the Act is amended by the Taxation (Post-transition Period) Act 2020 (c. 26), sections 1 and 2 and Schedule 1. Section 9 of the Act is modified by S.I. 2020/1439 and S.I. 2020/1457. Paragraph 15 of Schedule 2 was amended by section 2(5) of, and paragraph 9 of Schedule 1 to, the Taxation (Post-transition Period) Act 2020 (c. 26).

(2) "A standard case" is defined in section 8(8) of the Taxation (Cross-border Trade) Act 2018.

Changes to legislation:

There are currently no known outstanding effects for the The Customs (Miscellaneous Provisions) (Amendment) (EU Exit) Regulations 2021, Introductory Text.