#### STATUTORY INSTRUMENTS

## 2021 No. 435

# **CUSTOMS**

# The Trade Preference Scheme (EU Exit) (Amendment) Regulations 2021

Made - - - - 28th March 2021

Laid before the House of Commons 1st April 2021

Coming into force - - 23rd April 2021

The Secretary of State, in exercise of the powers conferred by sections 10(1) to (3), 32(7) and (8), section 51(1)(b) and (3)(a), and 52(5) of, and paragraph 1(3) of Schedule 7 to, the Taxation (Cross-border Trade) Act 2018(a) makes the following Regulations.

#### **PART I**

#### General

#### Citation and commencement

**1.** These Regulations may be cited as the Trade Preference Scheme (EU Exit) (Amendment) Regulations 2021 and come into force on the 23rd April 2021.

#### Interpretation

**2.** In these Regulations "the Trade Preference Scheme (EU Exit) Regulations" means the Trade Preference Scheme (EU Exit) Regulations 2020(**b**).

#### PART 2

Amendment of the Trade Preference Scheme (EU Exit) Regulations

### Amendment of the Trade Preference Scheme (EU Exit) Regulations

**3.** The Trade Preference Scheme (EU Exit) Regulations are amended in accordance with the following regulations.

<sup>(</sup>a) 2018 c.22.

<sup>(</sup>b) S.I. 2020/1438 as amended by correction slips dated 7th January 2021 and 22nd February 2021.

#### **Amendment of regulation 2 (interpretation)**

- **4.**—(1) In regulation 2(1)
  - (a) in the definition of "arms and ammunition", for "mean" substitute "means";
  - (b) in the definition of "goods graduation notice", for "Grounds" substitute "grounds".
- (2) In regulation 2(2)(a)
  - (a) after "the rules of interpretation", insert "referred to";
  - (b) after "and", insert "in".

#### Amendment of regulation 9 (suspension of country due to other trade arrangements)

**5.** In regulation 9, in paragraph (1)(b)(iv), for "the dates and particulars of relating to" substitute "the particulars of and dates relating to".

#### Amendment of regulation 10 (applying a GSP framework to goods)

**6.** In regulation 10, in paragraphs (3)(a) and (4)(a), for "of that Table", in both places, substitute "of that table".

#### Amendment of regulation 11 (general)

- 7. In regulation 11
  - (a) in paragraphs (3) and (7), for "GSP rate of import duty", in both places, substitute "GSP rate";
  - (b) in paragraph (6), for "where the rate is to be a nil rate" substitute "where the GSP rate is to be a nil rate".

#### Amendment of regulation 12 (import duty rule - LDCF)

**8.** In regulation 12, for "GSP rate of import duty" substitute "GSP rate".

#### Amendment of regulation 13 (import duty rules – GF)

**9.** In regulation 13, in paragraphs (1) and (2)(a) to (c), for "GSP rate of import duty", in each place where those words appear, substitute "GSP rate".

#### Amendment of regulation 14 (import duty rules – EF)

- **10.** In regulation 14
  - (a) in paragraphs (1) and (2)(a) and (b), for "GSP rate of import duty", in each place where those words appear, substitute "GSP rate";
  - (b) in paragraph (2)(a)(ii), for "is represented by" substitute "is represented only by".

### Amendment of regulation 18 (country determined to no longer be economically vulnerable)

- **11.** In regulation 18
  - (a) in paragraph (1)
    - (i) for "to suspend the country" substitute "to suspend a country";
    - (ii) for "has determined that country to no longer be economically vulnerable" substitute "has determined that the country is no longer economically vulnerable";
  - (b) in paragraph (4)(d), for "the last day of that period referred to" substitute "the last day of the period referred to".

#### Amendment of regulation 22 (goods graduation – general framework)

12. In regulation 22(1), for "Ground" substitute "ground".

#### Amendment of regulation 26 (warning and assessment procedure)

- **13.** In regulation 26
  - (a) in paragraph (1)(a), for "paragraph 2" substitute "paragraph (2)";
  - (b) in paragraph (2)(b), for "21(4)" substitute "21(2)(b)";
  - (c) in paragraph (3)(f), after "a relevant warning notice", insert ")".

#### Amendment of Schedule 3

**14.** In Schedule 3, in paragraph 6(a), for "consecutive periods" substitute "consecutive suspension periods".

#### **Amendment of Schedule 4**

15. In Schedule 4, in paragraph 7(a), for "(" substitute "paragraph 2".

#### **Amendment of Schedule 5**

16. In Schedule 5, in Part 2, in the entry for 8521 90, for "video tune" substitute "video tuner".

#### Further typographical amendments

**17.** The Schedule has effect for the purpose of making further amendments of the Trade Preference Scheme (EU Exit) Regulations.

Greg Hands
Minister of State for Trade Policy
Department for International Trade

28th March 2021

#### **SCHEDULE**

Regulation 17

# Further typographical amendments of the Trade Preference Scheme (EU Exit) Regulations

# Table of further typographical amendments of the Trade Preference Scheme (EU Exit) Regulations

Provision of the Trade Preference Scheme (EU Exit) Regulations	Amendment
In the heading to regulation 15	For "EF - general" substitute "EF – general".
In regulation 18 (country determined to no longer be economically vulnerable)	In paragraph (2), after "the three year period", omit ",";
	In paragraph (4)(d), after "from the 1st January", omit ",".
In regulation 20 (customs conditions for GSP)	In paragraph (2)(a), after "up-to-date stamps", omit ",".
In regulation 24 (additional import duty)	In paragraph (2)(d), after "section 51", omit ",".
In regulation 26 (warning and assessment procedure)	In paragraph (3)(d)(i), after "and specified in that notice", omit ",".

In regulation 29 (suspension and variation notices)
In Schedule 3

In paragraph (5)(b), before "where appropriate", insert ",". In paragraph 1, in the definition of GF imports, in sub-paragraphs (a) and (b), for ",", in each place where this occurs, substitute ";". In paragraph 4(a), after "graduation notice", omit ",". In paragraph 4(d), after "act or acts", omit ";".

#### **EXPLANATORY NOTE**

(This note is not part of the Regulations)

These Regulations are made under the Taxation (Cross-border Trade) Act 2018 (c.22). They amend the Trade Preference Scheme (EU Exit) Regulations 2020 (S.I. 2020/1438) to correct typographical or similar errors.

An Explanatory Memorandum is being published for this instrument on www.legislation.gov.uk.

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