

*This Statutory Instrument has been made, in part, in consequence of a defect in S.I. 2018/1249, S.I. 2020/1431, S.I. 2020/1432 and S.I. 2021/380 and being issued free of charge to all known recipients of those Statutory Instruments.*

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## STATUTORY INSTRUMENTS

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# 2021 No. 870

## CUSTOMS

### The Customs (Tariff etc.) (Amendment) (No. 2) Regulations 2021

<i>Made</i>	- - - -	<i>20th July 2021</i>
<i>Laid before the House of Commons</i>	- - - -	<i>21st July 2021</i>
<i>Coming into force</i>	- -	<i>11th August 2021</i>

The Treasury make the following Regulations in exercise of the powers conferred by sections 8, 12(1), 19, 31(6) and (7) and 32(7), (8) and (13) of, and paragraph 13 of Schedule 2 and paragraph 1(3)(c) of Schedule 7 to, the Taxation (Cross-border Trade) Act 2018<sup>(1)</sup>.

In considering the rate of import duty that ought to apply to goods in a standard case<sup>(2)</sup> 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.

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(1) 2018 c. 22. Any power of HMRC Commissioners to make regulations under Part 1 of the Taxation (Cross-border Trade) Act 2018 (“the Act”) is exercisable concurrently by the Treasury by virtue of section 32(13) of the Act.  
(2) “A standard case” is defined in section 8(8) of the Act.