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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations are made by the Treasury further to Part 1 of the Taxation (Cross-border Trade) Act 2018 (c. 22) (“the Act”) and amend the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018 (S.I. 2018/1249) (the “Special Procedures Regulations”), the Customs Tariff (Establishment) (EU Exit) Regulations 2020 (S.I. 2020/1430) (the “Establishment Regulations”), the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020 (S.I. 2020/1431) (the “Reliefs Regulations”) and the Customs Tariff (Suspension of Import Duty Rates) (EU Exit) Regulations 2020 (S.I. 2020/1435) (the “Suspension Regulations”).

Regulation 1 provides for citation and commencement.

Regulation 2 amends the definition of “authorised use document” in the Special Procedures Regulations to refer to a revised version of this document. This document is revised to reflect changes to commodity codes which have been made since the legislation was laid. This revised document also removes some commodity codes which were subject to both an authorised use measure and a zero rate of import duty, as well as correcting errors identified relating to sugar beet and sugar tariff lines.

Regulation 3 amends the definition of “Tariff of the United Kingdom” in the Establishment Regulations to refer to a revised United Kingdom tariff document. This document is revised to add and remove commodity codes as well as amend the description of certain goods, for the purposes of the system known as the customs tariff (see section 8(2) of the Act) established by regulation 2 of those Regulations. The document is also revised to clarify previous wording in relation to six “General Interpretative Rules” of tariff classification.

Regulation 4 amends the definition of “authorised use rates document” in the Reliefs Regulations to refer to a revised version of the document. This document is revised to reflect changes to commodity codes which have been made since the legislation was laid. This revised document also removes some commodity codes which were subject to both an authorised use measure and a zero rate of import duty, as well as correcting errors identified relating to sugar beet and sugar tariff lines.

Regulation 5 replaces the definition of “Suspensions of Import Duty Rates Document” in the Suspension Regulations to refer to a revised tariff suspension document. This document is revised to reflect changes to commodity codes by reference to which the applicable duty rate for goods in the list of goods that are subject to a tariff suspension is determined.

There is no significant impact on business, charities or voluntary bodies as a result of this instrument.