
STATUTORY INSTRUMENTS

2022 No. 1283

CUSTOMS

**The Customs (Tariff Quotas) (EU Exit)
(Amendment) (No. 2) Regulations 2022**

<i>Made</i>	- - - -	<i>6th December 2022</i>
<i>Laid before the House of Commons</i>	- - - -	<i>7th December 2022</i>
<i>Coming into force</i>	- -	<i>1st January 2023</i>

These Regulations are made by the Treasury, in exercise of the powers conferred by sections 11(1), (3) and (7) and 32(7) and (8) of the Taxation (Cross-border Trade) Act 2018⁽¹⁾ (“the Act”) and by the Secretary of State in exercise of the powers conferred by sections 11(3), (4) and (6) and 32(7) and (8) of the Act.

Further to section 28 of the Act, the Treasury and the Secretary of State, in exercising the function of making the following Regulations, have had regard to international arrangements to which His Majesty’s Government in the United Kingdom is a party that are relevant to the exercise of that function.

In accordance with section 11(7) of the Act, in considering what provision to include in regulations made under section 11(1) and (3) of the Act, the Treasury has had regard to recommendations made by the Secretary of State.

⁽¹⁾ 2018 c. 22. Section 11 of the Taxation (Cross-border Trade) Act 2018 is modified by S.I. 2020/1432, 1457.