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STATUTORY INSTRUMENTS

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**2022 No. 525**

**CUSTOMS**

**The Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (Ukraine) (Amendment) Regulations 2022**

<i>Made</i>	- - - -	<i>at 1.00 p.m. on 10th</i>
		<i>May 2022</i>
<i>Laid before the House of</i>		<i>at 4.30 p.m. on 10th</i>
<i>Commons</i>	- - - -	<i>May 2022</i>
		<i>at 6.00 p.m. on 10th</i>
<i>Coming into force</i>	- -	<i>May 2022</i>

These Regulations are made by the Treasury, in exercise of the powers conferred by sections 9(1), 11(1), (3) and (4), 17(6) and (7), 19(1) and (4), 30B, 31(6) and (7), 32(7), (8) and (13), and 40B of the Taxation (Cross-border Trade) Act 2018 (the “Act”)(<sup>1</sup>), 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 sections 9(3), 11(7) and 17(8) of the Act, the Secretary of State recommends that these Regulations be made.

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(1) 2018 c. 22. Any powers 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. Part 1 of the Act is amended by the Taxation (Post-transition Period) Act 2020 (c. 26) (the “2020 Act”), sections 1 and 2 and Schedule 1. Section 9 of the Act is modified by S.I. 2020/1439 and sections 9, 11 and 19 of the Act are modified by S.I. 2020/1457. Sections 30B and 40B were inserted by sections 1 and 2 of the 2020 Act.