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## EXPLANATORY NOTE

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

These Regulations are made under the Taxation (Cross-border Trade) Act 2018 (c. 22).

Part 2 makes provision in relation to the duties of customs charged on non-Union goods of Ukrainian origin imported into the United Kingdom as a result of their entry into Northern Ireland under section 30A(3) of the Act and on the removal of such goods to Northern Ireland from Great Britain under section 40A of the Act.

Regulation 5 amends Schedule 1 to the Customs Tariff (Preferential Trade Arrangements) Regulations 2020 (S.I. 2020/1457) to update the reference to the preferential tariff reference document applicable in respect of the preferential trade arrangement with Ukraine.

Regulation 6 amends regulation 39 to the Customs (Tariff Quotas) (EU Exit) Regulations 2020 (S.I. 2020/1432) to enable the return of securities to traders in respect of licences affected by the preferential trade arrangement with Ukraine.

An impact assessment has not been produced for this instrument.