
STATUTORY INSTRUMENTS

2022 No. 525

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

PART 1

Preliminary

Interpretation

2. In these Regulations—

“the Act” means the Taxation (Cross-border Trade) Act 2018.

“the NI Regulations” means the Customs (Northern Ireland) (EU Exit) Regulations 2020⁽¹⁾.

“moved by direct transport” has the same meaning as it has in Article 5(1) of the Protocol on Ireland/Northern Ireland in the EU withdrawal agreement.

“Ukraine originating goods” means goods that qualify as originating goods under regulation 6 of the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020⁽²⁾ by reason of them meeting the conditions set out in the origin reference document to the Political, Free Trade and Strategic Partnership Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland and Ukraine⁽³⁾.

⁽¹⁾ [S.I. 2020/1605](#), to which there are amendments not relevant to these Regulations.

⁽²⁾ [S.I. 2020/1457](#); relevant amending instruments are [S.I. 2020/1657](#) and [S.I. 2021/871](#) and 1489.

⁽³⁾ The origin reference document is described in column 3 of the table in Schedule 1 to [S.I. 2020/1457](#).