
STATUTORY INSTRUMENTS

2022 No. 528

**CUSTOMS
TRADE**

**The Customs (Variation of Import
Duty) (Amendment) Regulations 2022**

<i>Made</i>	- - - -	<i>10th May 2022</i>
<i>Laid before the House of Commons</i>	- - - -	<i>11th May 2022</i>
<i>Coming into force</i>	- -	<i>1st June 2022</i>

The Secretary of State for International Trade makes the following Regulations in exercise of the powers conferred by section 15(1) of the Taxation (Cross-border Trade) Act 2018⁽¹⁾.

Citation, commencement and extent

1. These Regulations—
 - (a) may be cited as the Customs (Variation of Import Duty) (Amendment) Regulations 2022,
 - (b) come into force on 1st June 2022, and
 - (c) extend to England and Wales, Scotland and Northern Ireland.

Amendment of the Customs (Miscellaneous Provisions) (Amendment) (EU Exit) Regulations 2021

2. The Customs (Miscellaneous Provisions) (Amendment) (EU Exit) Regulations 2021⁽²⁾ are amended in accordance with regulation 3.

Omission of Part 3 (variation of import duty)

3. Omit Part 3.

(1) 2018 c. 22. Section 15(1) was amended by section 97 of the Finance Act 2020 (c. 14).
(2) S.I. 2021/1489.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

Signed by authority of the Secretary of State for International Trade

10th May 2022

Penny Mordaunt
Minister of State for Trade Policy
Department for International Trade

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 1st June 2022, amend the Customs (Miscellaneous Provisions) (Amendment) (EU Exit) Regulations 2021 ([S.I. 2021/1489](#)).

Regulation 3 omits Part 3 of those Regulations (variation of import duty), which applied an additional amount of import duty to certain goods imported into the United Kingdom from the United States of America.

A full impact assessment has not been produced for this instrument as it does not contain a regulatory measure subject to the Better Regulation Framework (March 2020).

An Explanatory Memorandum is published alongside this instrument at www.legislation.gov.uk.