

**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(a).

**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(b) are amended in accordance with regulation 3.

**Omission of Part 3 (variation of import duty)**

3. Omit Part 3.

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

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

## 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](http://www.legislation.gov.uk).

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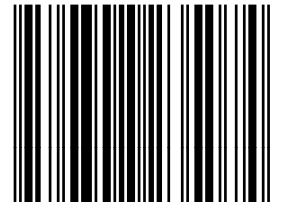
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