STATUTORY INSTRUMENTS

2022 No. 598

CUSTOMS

The Customs (Additional Duty) (Russia and Belarus) (Amendment) Regulations 2022

Made - - - - 27th May 2022

Laid before the House of Commons 31st May 2022

Coming into force - - 1st June 2022

The Secretary of State makes the following Regulations in exercise of the powers conferred by sections 15(1) and 32(7) and (8) of the Taxation (Cross-border Trade) Act 2018 ("the 2018 Act")(a).

In accordance with section 15(1)(a) and (b) of the 2018 Act, Her Majesty's government in the United Kingdom, having regard to the matters set out in section 28 of the 2018 Act and any other relevant matters, considers it appropriate to deal with the issue that has arisen between Her Majesty's government in the United Kingdom and the governments of Russia and of Belarus by varying the amount of import duty in the case of goods originating from Russia or from Belarus.

Citation, commencement and extent

- 1. These Regulations—
 - (a) may be cited as the Customs (Additional Duty) (Russia and Belarus) (Amendment) Regulations 2022;
 - (b) come into force on 1st June 2022;
 - (c) extend to the United Kingdom.

Amendment of the Customs (Additional Duty) (Russia and Belarus) Regulations 2022

2. In regulation 2(1) (interpretation) of the Customs (Additional Duty) (Russia and Belarus) Regulations 2022(**b**), for the definition of "relevant Additional Duties Document" substitute—

""relevant Additional Duties Document" means, in relation to specified goods which have originated from—

(a) Belarus, version 1.1 of the document entitled "Belarusian Additional Duties Document" published by the Secretary of State;

⁽a) 2018 (c. 22). Section 15(1) was amended by section 97 of the Finance Act 2020 (c. 14).

⁽b) S.I. 2022/376.

(b) Russia, version 1.1 of the document entitled "Russian Additional Duties Document" published by the Secretary of State(a);".

Penny Mordaunt
Minister of State
27th May 2022
Department for International Trade

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Customs (Additional Duty) (Russia and Belarus) Regulations 2022 (S.I. 2022/376).

Regulation 2 amends the definition of "relevant Additional Duties document" in regulation 2 of those Regulations to replace the Russian and Belarusian additional duties documents with new versions of the documents.

An impact assessment has not been produced for this instrument.

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⁽a) The Belarusian Additional Duties Document (version 1.1, dated 24th May 2022) and the Russian Additional Duties Document (version 1.1, dated 24th May 2022) are available electronically from https://www.gov.uk/government/publications/reference-documents-for-customs-additional-duty-russia-and-belarus-regulations-2022. They are also available in hard copy by request to the Department for International Trade, Old Admiralty Building, Whitehall, London, SW1A 2DY. By virtue of section 32A of the 2018 Act (as inserted by section 75 of the Finance Act 2022 (c. 3)), the references to these documents are references to the documents as modified from time to time, or as replaced, by notice by the Secretary of State.

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