STATUTORY INSTRUMENTS

2022 No. 613

CUSTOMS

The Customs Tariff (Preferential Trade Arrangements) (Amendment) Regulations 2022

Made - - - - 6th June 2022

Laid before the House of

Commons - - - 7th June 2022

Coming into force - - 28th June 2022

These Regulations are made by the Treasury in exercise of the powers conferred by sections 9(1), 11(1), (3) and (4), 17(6) and (7), 19(1) and (4), 31(6) and (7), and 32(7), (8) and (13) of the Taxation (Cross-border Trade) Act 2018 ("the Act")(1), and by the Secretary of State in exercise of the powers conferred by sections 11(3), (4) and (6), and 32(7) and (8) of the Act.

Further to sections 9(3) and 17(8) of the Act, the Secretary of State recommends that these Regulations be made.

^{(1) 2018} c. 22. Any powers of HMRC Commissioners to make regulations under Part 1 of the Taxation (Cross-border Trade) Act 2018 ("the Act") is exercisable concurrently by the Treasury by virtue of section 32(13) of the Act. Part 1 of the Act is amended by the Taxation (Post-transition Period) Act 2020 (c. 26), sections 1 and 2 and Schedule 1. Section 9 of the Act is modified by S.I. 2020/1439 and sections 9, 11 and 19 of the Act are modified by S.I. 2020/1457.