

This Statutory Instrument has been made in consequence of defects in S.I. 2020/1430, 2020/1431, 2021/63, 2021/380, 2021/520, 2021/661, 2021/870, 2021/1191 and 2021/1489 and is being issued free of charge to all known recipients of those Statutory Instruments.

STATUTORY INSTRUMENTS

2022 No. 615

CUSTOMS

The Customs (Amendments and Miscellaneous Provisions) Regulations 2022

Approved by the House of Commons

<i>Made</i>	- - - -	<i>6th June 2022</i>
<i>Laid before the House of Commons</i>	- - - -	<i>7th June 2022</i>
<i>Coming into force</i>	- -	<i>8th June 2022</i>

The Treasury, in exercise of the powers conferred by sections 8, 19, 30, 32(7), (8) and (13), and 36(8) and (9) of, and paragraphs 9, 10, 12, 13 and 15 of Schedule 2 and paragraph 1(3)(c) of Schedule 7 to, the Taxation (Cross-border Trade) Act 2018⁽¹⁾, make the following Regulations.

In considering the rate of import duty that ought to apply to goods in a standard case⁽²⁾ for which provision is made by these Regulations, the Treasury have had regard to the matters in section 8(5) of that Act and the recommendation about the rate made to the Treasury by the Secretary of State further to section 8(6) of that Act.

Citation and commencement

1. These Regulations may be cited as the Customs (Amendments and Miscellaneous Provisions) Regulations 2022 and come into force on 8th June 2022.

Amendment of the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018

2.—(1) The Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018⁽³⁾ are amended as follows.

(2) In regulation 2(1) (interpretation)⁽⁴⁾—

(1) 2018 c. 22; Part 1 of that Act is amended by the Taxation (Post-transition Period) Act 2020 (c. 26), sections 1 and 2 and Schedule 1.
(2) “A standard case” is defined in section 8(8) of the Taxation (Cross-border Trade) Act 2018.
(3) S.I. 2018/1249.
(4) Amended by S.I. 2021/380.

- (a) in the definition of “agricultural policy measure”, for ““Sensitive Goods” published on 27 November 2018” substitute ““Sensitive Goods (version 2.0)”, dated 1st June 2022”(5);
 - (b) in the definition of “sensitive goods”, for ““Sensitive Goods” published on 27 November 2018” substitute ““Sensitive Goods (version 2.0)”, dated 1st June 2022”;
 - (c) in the definition of “the temporary admission document”(6), for ““Temporary Admission: Eligible Goods and Conditions for Relief, published on 16th April 2021” substitute ““Temporary Admission: Eligible Goods and Conditions for Relief (version 4.1)”, dated 1st June 2022”(7).
- (3) In regulation 32(2) (authorised uses)(8), for ““Authorised Use: Eligible Goods and Authorised Uses (version 2.3)” dated 28th December 2021” substitute ““Authorised Use: Eligible Goods and Authorised Uses (version 2.5)” dated 1st June 2022”(9).

Amendment of the Customs Tariff (Establishment) (EU Exit) Regulations 2020

3.—(1) The Customs Tariff (Establishment) (EU Exit) Regulations 2020(10) are amended as follows.

(2) In regulation 1(2) (citation, commencement and interpretation)(11), in the definition of “Tariff of the United Kingdom”, for “1.7, dated 28th December 2021” substitute “1.9, dated 1st June 2022”(12).

Amendment of the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020

4.—(1) The Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020(13) are amended as follows.

(2) In regulation 3(4) (reliefs – application to chargeable goods in Parts 2 to 6), in the definition of “agricultural policy measure”, for ““Sensitive Goods” published on 27 November 2018” substitute ““Sensitive Goods (version 2.0)”, dated 1st June 2022”.

(3) In regulation 20(4) (definition of authorised use rates document)(14), for “1.3 dated 28th December 2021” substitute “1.5, dated 1st June 2022”(15).

(5) The document entitled “Sensitive Goods (version 2.0)”, dated 1st June 2022 is available electronically from <https://www.gov.uk/government/publications/list-of-sensitive-goods-when-declaring-to-inward-or-outward-processing>. A person unable to access the document electronically may obtain a hard copy free of charge by calling 020 7270 5000, or may inspect it free of charge at HMRC, 100 Parliament Street, London, SW1A 2BQ.

(6) Amended by S.I. 2021/478.

(7) The document entitled “Temporary Admission: Eligible Goods and Conditions for Relief (version 4.1)”, dated 1st June 2022 is available electronically from <https://www.gov.uk/government/publications/reference-document-for-temporary-admission-eligible-goods-and-conditions-for-relief>. A person unable to access the document electronically may obtain a hard copy free of charge by calling 020 7270 5000, or may inspect it free of charge at HMRC, 100 Parliament Street, London, SW1A 2BQ.

(8) Amended by S.I. 2021/380.

(9) The document entitled “Authorised Use: Eligible Goods and Authorised Uses (version 2.5)” dated 1st June 2022, is available electronically from <https://www.gov.uk/government/publications/authorised-use-eligible-goods-and-authorised-uses>. A person unable to access the document electronically may obtain a hard copy free of charge by calling 020 7270 5000, or may inspect it free of charge at HMRC, 100 Parliament Street, London, SW1A 2BQ.

(10) S.I. 2020/1430.

(11) Relevant amending instruments are S.I. 2021/63, 2021/380, 2021/520, 2021/661, 2021/870, 2021/1191 and 2021/1489.

(12) The Tariff of the United Kingdom version 1.9, dated 1st June 2022, is available electronically from <https://www.gov.uk/government/publications/reference-document-for-the-customs-tariff-establishment-eu-exit-regulations-2020>. A person unable to access the document electronically may obtain a hard copy free of charge by calling 020 7270 5000 or, may inspect it free of charge at HMRC, 100 Parliament Street, London, SW1A 2BQ.

(13) S.I. 2020/1431.

(14) Amended by S.I. 2021/380.

(15) The document entitled “Authorised Use: Eligible goods and rates”, version 1.5, dated 1st June 2022 is available electronically from <https://www.gov.uk/government/publications/reference-documents-for-the-customs-reliefs-from-a-liability-to-import-duty-and-miscellaneous-amendments-eu-exit-regulations-2020>. A person unable to access the document electronically may obtain a hard copy free of charge by calling 020 7270 5000, or may inspect it free of charge at HMRC, 100 Parliament Street, London, SW1A 2BQ.

Amendment of the Taxation Cross-border Trade (Special Procedures Supplementary and General Provision etc.) (EU Exit) Regulations 2020

5.—(1) The Taxation Cross-border Trade (Special Procedures Supplementary and General Provision etc.) (EU Exit) Regulations 2020⁽¹⁶⁾ are amended as follows.

(2) In regulation 2 (interpretation)⁽¹⁷⁾—

(a) for the definition of “agricultural policy measure”, substitute—

““agricultural policy measure” has the same meaning as in regulation 2 of the special procedures regulations”;

(b) for the definition of “the temporary admission document”, substitute—

““the temporary admission document” has the same meaning as in regulation 2 of the special procedures regulations”.

6th June 2022

Gareth Johnson
Rebecca Harris
Two of the Lords Commissioners of Her
Majesty’s Treasury

⁽¹⁶⁾ S.I. 2020/1439.

⁽¹⁷⁾ Amended by S.I. 2021/478.

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

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations are made by the Treasury and amend the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018 (S.I. 2018/1249) (the “Special Procedures Regulations”), the Customs Tariff (Establishment) (EU Exit) Regulations 2020 (S.I. 2020/1430) (the “Establishment Regulations”), the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020 (S.I. 2020/1431) (the “Reliefs Regulations”) and the Taxation Cross-border Trade (Special Procedures Supplementary and General Provision etc.) (EU Exit) Regulations 2020 (S.I. 2020/1439) (the “Supplementary and General Regulations”).

These Regulations make amendments to those statutory instruments to update references to various documents containing information on the classification of imported goods (“commodity codes”) following updates made by the World Customs Organization and other changes to commodity codes.

Regulation 2 amends various definitions in the Special Procedures Regulations to refer to a revised “Sensitive Goods” document, a revised “Temporary Admission” document, and a revised “Authorised Use” document.

Regulation 3 amends the definition of “Tariff of the United Kingdom” of the Establishment Regulations to refer to a revised United Kingdom tariff document. The revised tariff document corrects errors by adding 6.00% duty rates to commodity codes 3204900090 and 3204120090 (relating to chemicals), 8.00% duty rate to commodity code 5703310000 (relating to carpets and textile floor coverings), and a 10.00% seasonal duty rate, during the period between August and December, for commodity code 0808 30 90 (relating to pears).

Regulation 4 amends the definition of the authorised use rates document in the Reliefs Regulations to make updates to 7 commodity codes (in Chapters 7 and 15), which are needed to clarify the differences of duty rates applicable to specific countries.

Regulation 5 amends the Supplementary and General Regulations so that the definitions of “agricultural policy measure” and “the temporary admission document” cross-refer to the Special Procedures Regulations.

A full impact assessment has not been published as there is no, or no significant impact on business, charities or voluntary bodies as a result of this instrument.