

This Statutory Instrument has been made, in part, in consequence of a defect in [SI 2022/615](#) and is being issued free of charge to all known recipients of that Statutory Instrument.

STATUTORY INSTRUMENTS

2022 No. 981

CUSTOMS

The Customs (Tariff and Reliefs) (Amendment) (No. 2) Regulations 2022

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|---------------------------------|---------|--------------------------|
| | | <i>22nd September</i> |
| <i>Made</i> | - - - - | <i>2022</i> |
| <i>Laid before the House of</i> | | <i>23rd September</i> |
| <i>Commons</i> | - - - - | <i>2022</i> |
| <i>Coming into force</i> | - - | <i>14th October 2022</i> |

These Regulations are made by the Treasury in exercise of the powers conferred by sections 8, 19, 32(7), (8) and (13) of, and paragraph 13 of Schedule 2 and paragraph 1(3)(c) of Schedule 7 to, the Taxation (Cross-border Trade) Act 2018⁽¹⁾.

In considering the rate of import duty that ought to apply to goods in a standard case⁽²⁾ for which provision is made by the following Regulations, the Treasury has 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.

Further to section 28 of that Act, the Treasury in exercising the function of making the following Regulations, has had regard to international arrangements to which His Majesty's government in the United Kingdom is a party which are relevant to the exercise of that function.

Citation and commencement

1. These Regulations may be cited as the Customs (Tariff and Reliefs) (Amendment) (No. 2) Regulations 2022 and come into force on 14th October 2022.

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

2. In the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018⁽³⁾, in regulation 32(2) (authorised uses), for ““Authorised Use: Eligible Goods and Authorised Uses

(1) [2018 c. 22](#). Any power 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 that Act.
(2) “A standard case” is defined in section 8(8) of the Taxation (Cross-border Trade) Act 2018.
(3) [S.I. 2018/1249](#), amended by [S.I. 2022/615](#); there are other amending instruments but none are relevant.

Status: This is the original version (as it was originally made).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

(version 2.5)” dated 1st June 2022” substitute ““Authorised Use: Eligible Goods and Authorised Uses (version 2.6)” dated 20th September 2022”(4).

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

3. In the Customs Tariff (Establishment) (EU Exit) Regulations 2020(5), in regulation 1(2) (citation, commencement and interpretation), in the definition of “Tariff of the United Kingdom”, for “1.10, dated 10th July 2022” substitute “1.11, dated 20th September 2022”(6).

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

4. In the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020(7), in regulation 20(4) (lower rate of import duty - goods declared for an authorised use procedure), for “1.5, dated 1st June 2022” substitute “1.6, dated 20th September 2022”(8).

*Craig Whittaker
Gareth Johnson*

Two of the Lords Commissioners of His
Majesty’s Treasury

22nd September 2022

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- (4) The document entitled “Authorised Use: Eligible Goods and Authorised Uses (version 2.6)” dated the 20th September 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.
- (5) [S.I. 2020/1430](#), amended by [S.I. 2022/780](#); there are other amending instruments, but none are relevant.
- (6) The Tariff of the United Kingdom, version 1.11, dated 20th September 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.
- (7) [S.I. 2020/1431](#), amended by [S.I. 2022/615](#); there are other amending instruments, but none is relevant.
- (8) The document entitled “Authorised Use: Eligible Goods and Rates”, version 1.6 dated 20th September 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.

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”) and the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020 (S.I. 2020/1431) (the “Reliefs 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 the Special Procedures Regulations to refer to a revised “Authorised Use” document.

Regulation 3 amends the definition of the “Tariff of the United Kingdom” of the Establishment Regulations to refer to a revised United Kingdom tariffs document. The revised tariff document corrects two errors which were identified in version 1.10 of the United Kingdom tariffs document.

Regulation 4 amends the definition of the “authorised use rates document” in the Reliefs Regulations to refer to a new version which will implement updates and correct errors which were identified in version 1.5 of the document.

A Tax Information and Impact Note has not been prepared for this instrument as it contains no substantive changes to tax policy.