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STATUTORY INSTRUMENTS

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**2023 No. 1192**

**CUSTOMS**

**The Customs (Tariff and Miscellaneous Amendments) (No. 2) Regulations 2023**

*Made - - - - 8th November 2023*  
*Laid before the House of*  
*Commons - - - - 9th November 2023*  
*Coming into force in accordance with regulation 1(2)*

These Regulations are made by the Treasury in exercise of the powers conferred by sections 8, 9(1), 11(1), (3) and (7), 12(1) and (3), 17(6) and (7), 19, 32(7), (8) and (13) of, and paragraph 13 of Schedule 2 to, the Taxation (Cross-border Trade) Act 2018<sup>(1)</sup> (“the Act”) 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.

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

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

Further to sections 11(7) and 12(5) of the Act, in considering what provision to include in regulations made under sections 11(1) and (3) and 12(1) of the Act, the Treasury have had regard to a recommendation made to them by the Secretary of State.

Further to section 28 of the Act, the Treasury and the Secretary of State, in exercising the function of making these Regulations, have had regard to the international arrangements to which His Majesty’s government in the United Kingdom is a party that are relevant to the exercise of that function.

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(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”) are 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), section 2 and Schedule 1. Modifications have been made to sections 9, 11, 12, 17 and 19 of the Act by S.I. 2020/1432, 1434, 1439, 1457 and 1605.

(2) A “standard case” is defined in section 8(8) of the Taxation (Cross-border Trade) Act 2018.