
STATUTORY INSTRUMENTS

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⁽¹⁾ (“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⁽²⁾ 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.

Citation, commencement and extent

1.—(1) These Regulations may be cited as the Customs (Tariff and Miscellaneous Amendments) (No. 2) Regulations 2023.

(2) These Regulations come into force as follows—

(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.

- (a) regulation 5(2) comes into force on 1st July 2024;
 - (b) regulation 5(3) comes into force on 1st October 2024;
 - (c) regulations 7(2), (3), (4), (10), (11) and (14) come into force on 1st January 2024;
 - (d) regulation 7(9) comes into force on 1st February 2024;
 - (e) all other provisions of these Regulations come into force on 30th November 2023.
- (3) These Regulations extend to England and Wales, Scotland and Northern Ireland.

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

2. In regulation 32(2) (authorised uses) of the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018(3), for “version 2.10” dated 3rd July 2023” substitute “version 2.11”, dated 7th November 2023(4)”.

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

3. In regulation 1(2) (citation, commencement and interpretation) of the Customs Tariff (Establishment) (EU Exit) Regulations 2020(5), in the definition of “Tariff for the United Kingdom”, for “version 1.15 dated 12th April 2023” substitute “version 1.17, dated 7th November 2023(6)”.

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

4. In regulation 20(4) (lower rate of import duty - goods declared for an authorised use procedure) of the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020(7), for “version 1.10”, dated 3rd July 2023” substitute “version 1.11”, dated 7th November 2023(8)”.

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

5.—(1) The Customs (Tariff Quotas) (EU Exit) Regulations 2020(9) are amended as follows.

(2) In Part B of Schedule 1 (licensed quota conditions), after paragraph 17 insert—

“18. For quota numbers 05.4211, 05.4217, 05.4251, 05.4214, 05.4252, the goods must be accompanied by an export certificate issued by the Ministry of Development, Industry, Trade and Services in Brazil certifying that the goods originate from Brazil.”.

(3) In Part B of Schedule 1, after paragraph 18 (as inserted by paragraph (2)) insert—

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- (3) [S.I. 2018/1249](#), amended by [S.I. 2023/774](#); there are other amending instruments but none is relevant.
 - (4) The document entitled “Authorised Use: Eligible Goods and Authorised Uses, version 2.11”, dated 7th November 2023 is available electronically from <https://www.gov.uk/government/publications/authorised-use-eligible-goods-and-authorised-uses>. Hard copies are held and available to view free of charge at HMRC, 100 Parliament Street, London SW1A 2BQ. By virtue of section 32A of the Taxation (Cross-border Trade) Act 2018 (“the Act”) (as inserted by section 75 of the Finance Act 2022 (c. 3)), where regulations made under any of sections 8 to 19 of the Act make provision by reference to a document, this is a reference to the document as modified from time to time, or as replaced, by notice by the appropriate authority.
 - (5) [S.I. 2020/1430](#), amended by [S.I. 2023/433](#); there are other amending instruments but none is relevant.
 - (6) The document entitled “The Tariff of the United Kingdom, version 1.17, dated 7th November 2023” 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 at HMRC, 100 Parliament Street, London SW1A 2BQ.
 - (7) [S.I. 2020/1431](#), amended by [S.I. 2023/774](#); there are other amending instruments but none is relevant.
 - (8) The document entitled “Authorised Use: Eligible Goods and Rates, Version 1.11”, dated 7th November 2023 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>. Hard copies are held and available to view free of charge at HMRC, 100 Parliament Street, London SW1A 2BQ.
 - (9) [S.I. 2020/1432](#), to which there are amendments not relevant to these Regulations.

“19. For quota number 05.4318, the goods must be accompanied by an export certificate issued by the Ministry of Development, Industry, Trade and Services in Brazil certifying that the goods originate from Brazil.”.

Amendment of the Customs Tariff (Suspension of Import Duty Rates) (EU Exit) Regulations 2020

6. In regulation 2 (interpretation) of the Customs Tariff (Suspension of Import Duty Rates) (EU Exit) Regulations 2020(10), for the definition of “Suspensions of Import Duty Rates Document” substitute—

““Suspensions of Import Duty Rates Document” means the Tariff Suspension Document, version 2.1 dated 7th November 2023;(11)

Amendment of the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020

7.—(1) Schedule 1 (agreements to which these Regulations apply) to the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020(12) is amended as follows(13).

(2) In the row relating to the Trade Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland, of the one part and the Republic of Colombia, the Republic of Ecuador and the Republic of Peru, of the other part, for the entry in the second column, substitute—

“The Andean Countries Preferential Tariff, version 1.7, dated 7th November 2023.”.

(3) In the row relating to the Trade Continuity Agreement between the United Kingdom of Great Britain and Northern Ireland and Canada, for the entry in the second column, substitute—

“The Canada Preferential Tariff, version 1.6, dated 7th November 2023.”.

(4) In the row relating to the Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland and Central America, for the entry in the second column, substitute—

“The Central America Preferential Tariff, version 2.5, dated 7th November 2023.”.

(5) In the row relating to the Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland and the Republic of Chile, for the entry in the second column, substitute—

“The Chile Preferential Tariff, version 2.5, dated 7th November 2023.”.

(6) In the row relating to the Agreement establishing an Economic Partnership between the Eastern and Southern Africa States, on the one part, and the United Kingdom of Great Britain and Northern Ireland, on the other part—

(a) for the entry in the first column, substitute—

(10) S.I. 2020/1435; relevant amending instruments are S.I. 2022/1301 and 2023/433.

(11) The Tariff Suspension Document, version 2.1 dated 7th November 2023 is available electronically from <https://www.gov.uk/government/publications/reference-documents-for-the-customs-tariff-suspension-of-import-duty-rates-eu-exit-regulations-2020>. Hard copies are held and available to view free of charge at the Department for Business and Trade, Old Admiralty Building, London SW1A 2DY.

(12) Schedule 1 to S.I. 2020/1457 was substituted by regulation 5 of, and Schedule 1 to, S.I. 2020/1657, and amended by S.I. 2021/241, 382, 527, 693, 871, 1192 and 1489 and 2022/174, 525, 613 and 899 and 2023/194, 195, 433 and 774.

(13) The reference documents referred to in regulation 7 of this instrument are available electronically from <https://www.gov.uk/government/publications/reference-documents-for-the-customs-tariff-preferential-trade-arrangements-eu-exit-regulations-2020>. Hard copies are held and available to view free of charge at the Department for Business and Trade, Old Admiralty Building, London SW1A 2DY.

“Agreement establishing an Economic Partnership between the Eastern and Southern Africa States, on the one part, and the United Kingdom of Great Britain and Northern Ireland, on the other part, signed by the Republic of Mauritius, the Republic of Seychelles and the Republic of Zimbabwe on 31st January 2019, signed by the Republic of Madagascar on 4th November 2021 and signed by the Union of Comoros on 11th April 2022, and applied between the United Kingdom of Great Britain and Northern Ireland, of the one part, and the Republic of Mauritius, the Republic of Seychelles and the Republic of Zimbabwe, of the other part.”;

(b) for the entry in the second column, substitute—

“The Eastern and Southern Africa States Preferential Tariff, version 2.1, dated 7th November 2023.”.

(7) In the row relating to the Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland and the Arab Republic of Egypt, for the entry in the second column, substitute—

“The Egypt Preferential Tariff, version 1.4, dated 7th November 2023.”.

(8) In the row relating to the Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and the Kingdom of Denmark in respect of the Faroe Islands, for the entry in the second column, substitute—

“The Faroe Islands Preferential Tariff, version 2.4, dated 7th November 2023.”.

(9) In the row relating to the Agreement between the United Kingdom of Great Britain and Northern Ireland and Japan for a Comprehensive Economic Partnership, for the entry in the second column, substitute—

“The Japan Preferential Tariff, version 2.7, dated 7th November 2023.”.

(10) In the row relating to the Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland, of the one part, and the Republic of Korea, of the other part—

(a) for the entry in the first column, substitute—

“Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and the Republic of Korea, signed on 22nd August 2019.”;

(b) for the entry in the third column, substitute—

“The Republic of Korea Origin Reference Document, version 1.2, dated 7th November 2023.”.

(11) In the row relating to the Trade Continuity Agreement between the United Kingdom of Great Britain and Northern Ireland and the United Mexican States, for the entry in the second column, substitute—

“The Mexico Preferential Tariff, version 1.4, dated 7th November 2023.”.

(12) In the row relating to the Partnership, Trade and Cooperation Agreement between the United Kingdom of Great Britain and Northern Ireland and the Republic of Serbia, for the entry in the second column, substitute—

“The Serbia Preferential Tariff, version 1.3, dated 7th November 2023.”.

(13) In the row relating to the Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and the Republic of Turkey—

(a) for the entry in the second column, substitute—

“The Turkey Preferential Tariff, version 1.4, dated 7th November 2023.”;

(b) for the entry in the third column, substitute—

“The Turkey Origin Reference Document, version 1.3, dated 7th November 2023.”

(14) In the row relating to the Political, Free Trade and Strategic Partnership Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland and Ukraine, for the entry in the second column, substitute—

“The Ukraine Preferential Tariff, version 1.5, dated 7th November 2023.”

8th November 2023

7th November 2023

Andrew Stephenson
Steve Double
Two of the Lords Commissioners of His
Majesty’s Treasury
Mark Spencer
Minister of State
Department for the Environment, Food and
Rural Affairs

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 under the Taxation (Cross-border Trade) Act 2018 (c. 22).

Regulations 2, 3 and 4 update references to documents containing information on the classification of imported goods (“commodity codes”). The documents add, simplify and replace commodity codes, update and correct descriptions and remove commodity codes that are no longer used in the United Kingdom’s tariff documents. They also add missing commodity codes in the authorised use documents. Finally, the documents reduce the rate of duty on fourteen commodity codes relating to bike parts.

In particular:

- Regulation 2 amends the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018 (S.I. 2018/1249) to refer to a revised “Authorised Use: Eligible Goods and Authorised Uses” document;
- Regulation 3 amends the Customs Tariff (Establishment) (EU Exit) Regulations 2020 (S.I. 2020/1430) to refer to a revised “Tariff of the United Kingdom” document;
- Regulation 4 amends the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020 (S.I. 2020/1431) to refer to a revised “Authorised Use: Eligible Goods and Rates” document.

Regulation 5 amends Part B of Schedule 1 to the Customs (Tariff Quotas) (EU Exit) Regulations 2020 (S.I. 2020/1432) to impose a condition relating to the use of five poultry quotas and one sugar quota where the products originate from Brazil.

Regulation 6 amends the definition of “Suspensions of Import Duty Rates Document” in the Customs Tariff (Suspension of Import Duty Rates) (EU Exit) Regulations 2020 (S.I. 2020/1435) to refer to a revised version of this document. The document has been revised to correct minor errors.

Regulation 7 amends Schedule 1 to the Customs Tariff (Preferential Trade Arrangements) Regulations 2020 (S.I. 2020/1457) to give effect to updated versions of the preferential tariff reference documents and origin reference documents applicable in respect of preferential trade arrangements with various countries or territories. The preferential tariff reference documents update commodity codes to take account of “end of year” changes, update quota rates and volumes in accordance with the terms of the arrangements, and correct errors. The origin reference document for the Republic of Korea gives effect to amendments made to the rules of origin in the preferential trade arrangement with that country. The reference documents for Turkey correct an error relating to aluminium origin quotas.

A full impact assessment has not been produced for this instrument as no, or no significant, impact on the private, voluntary or public sector is foreseen.

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