
STATUTORY INSTRUMENTS

2023 No. 1203

CUSTOMS

The Customs (Additional Duty) (Russia and Belarus) (Amendment) Regulations 2023

Made - - - - *8th November 2023*
Laid before the House of
Commons - - - - *13th November 2023*
Coming into force - - *4th December 2023*

The Secretary of State makes these Regulations in exercise of the powers conferred by sections 15(1) and 32(7) and (8) of the Taxation (Cross-border Trade) Act 2018 (“the 2018 Act”)(1).

In accordance with section 15(1)(a) and (b) of the 2018 Act, His Majesty’s Government in the United Kingdom, having regard to the matters set out in section 28 of the 2018 Act and any other relevant matters, considers it appropriate to deal with the issue that has arisen between His Majesty’s Government in the United Kingdom and the governments of Russia and of Belarus by varying the amount of import duty in the case of goods originating from Russia or from Belarus.

Citation, commencement and extent

1. These Regulations—
 - (a) may be cited as the Customs (Additional Duty) (Russia and Belarus) (Amendment) Regulations 2023;
 - (b) come into force on 4th December 2023;
 - (c) extend to the United Kingdom.

Amendment of the Customs (Additional Duty) (Russia and Belarus) Regulations 2022

2. In regulation 2(1) (interpretation) of the Customs (Additional Duty) (Russia and Belarus) Regulations 2022(2), for the definition of “relevant Additional Duties Document” substitute—

““relevant Additional Duties Document” means, in relation to specified goods which have originated from—

- (a) Belarus, version 1.4 of the document entitled “Belarusian Additional Duties Document” published by the Secretary of State;

(1) 2018 c. 22. Section 15(1) was amended by section 97 of the Finance Act 2020 (c. 14).
(2) S.I. 2022/376, amended by S.I. 2022/598, S.I. 2022/833 and S.I. 2022/1301.

Status: This is the original version (as it was originally made).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

- (b) Russia, version 1.4 of the document entitled “Russian Additional Duties Document” published by the Secretary of State⁽³⁾”.

8th November 2023

Nigel Huddleston
Minister of State
Department for Business and Trade

(3) The Belarusian Additional Duties Document (version 1.4, dated 7th November 2023) and the Russian Additional Duties Document (version 1.4, dated 7th November 2023) are available electronically from <https://www.gov.uk/government/publications/reference-documents-for-customs-additional-duty-russia-and-belarus-regulations-2022>. They are also available in hard copy by request to the Department for Business and Trade, Old Admiralty Building, Whitehall, London, SW1A 2DY. By virtue of section 32A of the Taxation (Cross-border Trade) Act 2018 (as inserted by section 75 of the Finance Act 2022 (c. 3)), the references to these documents are references to the documents as modified from time to time, or as replaced, by notice by the Secretary of State.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Customs (Additional Duty) (Russia and Belarus) Regulations 2022 ([S.I. 2022/376](#)).

Regulation 2 amends the definition of “relevant Additional Duties Document” in regulation 2 of those Regulations to replace the Russian and Belarusian additional duties documents with new versions of the documents.

An impact assessment has not been produced for this instrument.