
STATUTORY INSTRUMENTS

2023 No. 1339

CUSTOMS

**The Customs Tariff (Miscellaneous
Amendments) Regulations 2023**

<i>Made</i>	- - - -	<i>6th December 2023</i>
<i>Laid before the House of Commons</i>	- - - -	<i>8th December 2023</i>
<i>Coming into force</i>	- -	<i>1st January 2024</i>

These Regulations are made by the Treasury in exercise of the powers conferred by sections 9(1), 11(1), (3) and (7), 12(1) and (3), 17(6) and (7), 32(7) and (8) of the Taxation (Cross-border Trade) Act 2018⁽¹⁾ (“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) and (3) of the Act, the Treasury have had regard to the recommendations made to them by the Secretary of State.

Further to section 28 of the Act, the Treasury, in exercising the function of making these Regulations and the Secretary of State, in making recommendations that they be made, 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 those functions.

⁽¹⁾ 2018 c. 22. Part 1 of the Act has been 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 and 17 of the Act by S.I. 2020/1432, 1434, 1435, 1439, 1457 and 1605.