

**2023 No. 1436**

**CUSTOMS**

**The Customs Tariff (Preferential Trade Arrangements)  
(Amendment) Regulations 2023**

*Made - - - -at 11.25 a.m. on 22nd December 2023*

*Laid before the House of Commons at 1.00 p.m. on 22nd December 2023*

*Coming into force 1st January 2024*

These Regulations are made by the Treasury in exercise of the powers conferred by sections 9(1), 17(6) and (7), 32(7) and (8) of the Taxation (Cross-border Trade) Act 2018(a) (“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 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.

**Citation, commencement and extent**

**1.—(1)** These Regulations may be cited as the Customs Tariff (Preferential Trade Arrangements) (Amendment) Regulations 2023.

(2) These Regulations come into force on 1st January 2024.

(3) These Regulations extend to England and Wales, Scotland and Northern Ireland.

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

**2.—(1)** Schedule 1 (agreements to which these Regulations apply) to the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020(b) is amended as follows(c).

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(a) 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 and 17 of the Act by S.I. 2020/1434, 1439, 1457 and 1605.

(b) S.I. 2020/1457. Schedule 1 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, 443, 774, 1192 and 1339.

(c) The reference documents referred to in regulation 2 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. 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.

(2) In the row relating to the Agreement on Trade and Co-operation between the European Union and the European Atomic Energy Community 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—

“Trade and Cooperation Agreement between the United Kingdom of Great Britain and Northern Ireland, of the one part, and the European Union and the European Atomic Energy Community, of the other part, signed on 30th December 2020.”;

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

“The European Union Origin Reference Document, version 1.2, dated 20th December 2023.”.

(3) In the row relating to the Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and the Republic of Turkey, for the entry in the third column, substitute—

“The Turkey Origin Reference Document, version 1.4, dated 20th December 2023.”.

*Amanda Milling*  
*Amanda Solloway*

At 11.25 a.m. on 22nd December 2023  
Treasury

Two of the Lords Commissioners of His Majesty’s

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations are made under the Taxation (Cross-border Trade) Act 2018 (c. 22).

Regulation 2 amends Schedule 1 to the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020 (S.I. 2020/1457) to give effect to updated versions of the origin reference documents for the European Union and Turkey. The origin reference documents are updated to give effect to amendments made to the rules of origin for electric vehicles in the preferential trade arrangements with the European Union and with Turkey. Regulation 2(2)(a) also updates the title of the preferential trade arrangement between the United Kingdom and the European Union, to reflect the title of that agreement as laid before Parliament in April 2021.

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.

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