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STATUTORY INSTRUMENTS

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**2023 No. 195**

**CUSTOMS**

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

*Made - - - - 23rd February 2023*  
*Laid before the House of*  
*Commons - - - - 24th February 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 9(1), 11(1), (3), (4) and (7), 17(6) and (7), 31(6) and (7), and 32(7), (8) and (13) of 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.

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

In accordance with section 11(7) of the Act, in considering what provision to include in regulations made under section 11(1), (3) and (4) 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 Secretary of State, in exercising the function of making the following Regulations, have had regard to 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”) is 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 1 and Schedule 1. Section 9 of the Act is modified by [S.I. 2020/1439](#) and sections 9, 11 and 19 of the Act are modified by [S.I. 2020/1457](#).