

*This Statutory Instrument has been printed to correct errors in S.I. 2020/1457 and is being issued free of charge to all known recipients of that Statutory Instrument.*

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## STATUTORY INSTRUMENTS

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# 2023 No. 433

## CUSTOMS

### The Customs Tariff (Preferential Trade Arrangements and Miscellaneous Amendments) Regulations 2023

<i>Made</i>	- - - -	<i>17th April 2023</i>
<i>Laid before the House of Commons</i>	- - - -	<i>18th April 2023</i>
<i>Coming into force</i>	- -	<i>10th May 2023</i>

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), (2) and (3), 17(6), 31(6) and (7), 32(7), (8) and (13), and 37(3)(b) 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)(c), (4) and (6), and 32(7) and (8) of the Act.

In considering the rate of import duty that ought to apply to goods in a standard case<sup>(2)</sup> for which provision is made by the following 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 recommends that these Regulations be made.

In considering what provision to include in regulations made under sections 11(1) and (3), and 12(1), (2) and (3) of the Act, the Treasury have had regard to the recommendations made to them by the Secretary of State, in accordance with sections 11(7) and 12(5) of the Act.

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 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.

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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 2 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.

(2) “A standard case” is defined in section 8(8) of the Taxation (Cross-border Trade) Act 2018.