STATUTORY INSTRUMENTS

2023 No. 557

CUSTOMS

The Customs (Origin of Chargeable Goods: Developing Countries Trading Scheme) Regulations 2023

Made - - - - 22nd May 2023 Laid before the House of

Commons - - - 24th May 2023

Coming into force - - 19th June 2023

The Treasury makes these Regulations in exercise of the powers conferred by sections 17(6)(b) to (d) and (7)(a), 32(7) and (8)(a) and (b) of, and paragraph 1(3)(c) of Schedule 7 to, the Taxation (Crossborder Trade) Act 2018(1) ("the Act").

In accordance with section 17(8) of the Act, the following Regulations have been made on the recommendation of the Secretary of State.

Further to section 28 of the Act, the Treasury in exercising the function of making these Regulations has 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.