
STATUTORY INSTRUMENTS

2023 No. 557

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

Citation, commencement, extent and application

1.—(1) These Regulations may be cited as the Customs (Origin of Chargeable Goods: Developing Countries Trading Scheme) Regulations 2023 and come into force on 19th June 2023.

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

(3) These Regulations apply in relation to goods—

- (a) that are imported into the United Kingdom in respect of which a liability to a charge to import duty⁽¹⁾ is incurred under the Act, and
- (b) in respect of which a claim is made for a preferential rate of import duty under the trade preference scheme established by regulation 5 of the DCTS Regulations.

⁽¹⁾ See section 1 of the Act.