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STATUTORY INSTRUMENTS

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**2023 No. 561**

**The Trade Preference Scheme (Developing Countries Trading Scheme) Regulations 2023**

**PART 1**

**Preliminary**

**Interpretation**

2.—(1) In these Regulations—

“the Act” means the Taxation (Cross-border Trade) Act 2018;

“additional import duty” has the meaning given in regulation 20(3)(a);

“by-value duty expression” means an applicable duty expression given only as a number and percentage in the Tariff Table;

“COGDCTS Regulations” means the Customs (Origin of Chargeable Goods: Developing Countries Trading Scheme) Regulations 2023(1);

“commodity code” has the meaning given in regulation 2(3) of the Tariff Regulations;

“compound duty expression” means an applicable duty expression in the Tariff Table that—

(a) includes both a by-value duty expression and a specific duty expression, and

(b) contains an addition sign before or after the by-value duty expression;

“country” means a country or territory;

“CP” means the comprehensive preferences which form part of the DCTS (see regulation 5);

“CP goods” means goods to which the CP applies under regulation 11(2);

“cumulation” means a system whereby goods that are obtained in two or more countries are to be regarded as originating from the last country in which substantial processing of the goods has taken place;

“customs cooperation notice” means a notice published under regulation 16(1);

“DCTS” means the Developing Countries Trading Scheme established under regulation 5;

“DCTS classification” means the chapter, heading, sub-heading or commodity code of the Goods Classification Table used in column 3 of the DCTS Specified Goods Table to classify DCTS goods;

“DCTS country” means a country to which a framework of the DCTS applies under Part 3;

“DCTS framework” means a framework forming part of the DCTS (see regulation 5);

“DCTS goods” has the meaning given in regulation 11(1);

“DCTS rate” means a preferential rate of import duty under Part 4;

“DCTS section” means a division of the DCTS Specified Goods Table, that—

- (a) is specified in column 1 of that Table, and
- (b) modifies the sections of the Goods Classification Table;

“DCTS Specified Goods Table” means the table so named at Part 3 of the document entitled “the Developing Countries Trading Scheme Specified Goods Table, version 1.0, dated 22 May 2023(2)”;

“declaration acceptance date” means the date on which HMRC accepts a customs declaration for the purposes of section 4(1) of the Act;

“EP” means the enhanced preferences which form part of the DCTS (see regulation 5);

“EP country” means a country to which the EP applies under regulation 9;

“EP goods” means goods to which the EP applies under regulation 11(3);

“Goods Classification Table” has the meaning given in regulation 1(2) of the Tariff Regulations;

“goods graduation ground” means the circumstances referred to in paragraph 3 of Schedule 3;

“goods graduation notice” means a notice published under regulation 18(1);

“import review period” means a period of three years during which the value of imports of DCTS goods is measured and which begins with 1st January;

“LDC” means a country listed as a least developed country in Part 2 of Schedule 3 to the Act;

“qualifying DCTS country” has the meaning given in regulation 6(1);

“qualifying DCTS goods” has the meaning given in regulation 6(2);

“representations period” means the period specified under regulation 22(1)(b);

“SP” means the standard preferences which form part of the DCTS (see regulation 5);

“SP country” means a country to which the SP applies under regulation 10;

“SP goods” means goods to which the SP applies under regulation 11(4);

“specific duty expression” means an applicable duty expression in the Tariff Table that—

- (a) includes a monetary value, and
- (b) does not include a percentage symbol;

“standard rate of import duty” has the meaning given in regulation 2(4) of the Tariff Regulations;

“suspension notice” has the meaning given in regulation 26(1);

“Tariff Regulations” means the Customs Tariff (Establishment) (EU Exit) Regulations 2020(3);

“Tariff Table” has the meaning given in regulation 2(6) of the Tariff Regulations;

“trade preference safeguard measure” has the meaning given in paragraph 1 of Schedule 4;

“trade preference safeguard notice” means a notice published under regulation 19;

“urgent trade preference safeguard notice” means a notice published in accordance with paragraph 7 of Schedule 4;

“variation notice” has the meaning given in regulation 26(2).

(2) In relation to the DCTS Specified Goods Table—

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(2) Available electronically from <https://www.gov.uk/government/publications/reference-document-for-the-trade-preference-scheme-developing-countries-trading-scheme-regulations-2023>. Hard copies are held and available for viewing at the Department for Business and Trade, Old Admiralty Building, London SW1A 2DY.

(3) S.I. 2020/1430, amended by S.I. 2022/981; there are other amending instruments but none is relevant.

- (a) the rules of interpretation referred to in regulation 3(1) of the Tariff Regulations and in Part 2 of the document entitled “the Developing Countries Trading Scheme Specified Goods Table, version 1.0, dated 22 May 2023” apply when—
    - (i) interpreting the meaning of the chapter, heading, sub-heading or commodity code used in column 3 of the DCTS Specified Goods Table, and
    - (ii) determining into which of the DCTS classifications in column 3 or descriptions in column 4 of the DCTS Specified Goods Table the goods most appropriately fall;
  - (b) “EP code” means a code applied to goods in column 5 of the DCTS Specified Goods Table, that begins with the letters “EP”;
  - (c) “EP1” and “EP2” are the EP codes representing the rules for calculating import duty reductions to be applied to EP goods, as specified in regulation 14;
  - (d) “SP code” means a code applied to goods in column 6 of the DCTS Specified Goods Table, that begins with the letters “SP”;
  - (e) “SP1”, “SP2”, “SP3” and “SP4” are the SP codes representing the rules for calculating import duty reductions to be applied to SP goods, as specified in regulation 15.
- (3) In these Regulations, reference to goods originating from a country is a reference to goods regarded as originating from that country in accordance with the COCGDCTS Regulations.
- (4) In these Regulations, reference to the Secretary of State varying the DCTS rate by notice means specifying a DCTS rate that is—
- (a) lower than the standard rate of import duty, but
  - (b) higher than the DCTS rate otherwise applicable to the goods, as determined in accordance with Part 4.