
STATUTORY INSTRUMENTS

2023 No. 774

**The Customs (Tariff and Miscellaneous
Amendments) Regulations 2023**

PART 3

Authorised Use

Amendment of the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018

5. In regulation 32(2) (authorised uses) of the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018(1) for ““Authorised Use: Eligible Goods and Authorised Uses (version 2.7)” dated 5th December 2022” substitute ““Authorised Use: Eligible Goods and Authorised Uses, version 2.10” dated 3rd July 2023(2)”.

Amendment of the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020

6. In regulation 20(4) (lower rate of import duty – goods declared for an authorised use procedure) of the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020(3), for ““Authorised Use: Eligible goods and rates”, version 1.7, dated 5th December 2022” substitute ““Authorised Use: Eligible goods and rates, version 1.10”, dated 3rd July 2023(4)”.

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- (1) [S.I. 2018/1249](#); relevant amending instruments are [S.I. 2020/1432](#), [2021/380](#), [870](#) and [1489](#) and [2022/615](#), [981](#) and [1301](#).
- (2) The document entitled “Authorised Use: Eligible Goods and Authorised Uses, version 2.10” dated 3rd July 2023, is available electronically from <https://www.gov.uk/government/publications/authorised-use-eligible-goods-and-authorised-uses>. A person unable to access the document electronically may obtain a hard copy free of charge by calling 020 7270 5000 or may inspect it free of charge at HMRC, 100 Parliament Street, London, SW1A 2BQ. By virtue of section 32A of the Taxation (Cross-border Trade) Act 2018 (as inserted by section 75 of the Finance Act 2022 (c. 3)), the reference to this document is a reference to the document as modified from time to time, or as replaced, by notice by the appropriate authority. Such public notices are available from <https://www.gov.uk/government/publications/notices-made-under-s32a-of-the-taxation-cross-border-trade-act-2018/notice-made-by-hm-treasury-under-section-32a-of-the-taxation-cross-border-trade-act-2018>.
- (3) [S.I. 2020/1431](#); relevant amending instruments are [S.I. 2021/380](#), [870](#) and [1489](#) and [2022/615](#), [981](#) and [1301](#).
- (4) The document entitled “Authorised Use: Eligible Goods and Rates, version 1.10” dated 3rd July 2023, is available electronically from <https://www.gov.uk/government/publications/reference-documents-for-the-customs-reliefs-from-a-liability-to-import-duty-and-miscellaneous-amendments-eu-exit-regulations-2020>. A person unable to access the document electronically may obtain a hard copy free of charge by calling 020 7270 5000 or may inspect it free of charge at HMRC, 100 Parliament Street, London, SW1A 2BQ.