
EXPLANATORY NOTE

(This note is not part of the Regulations)

Regulations 2, 3 and 4 update references to documents containing information on the classification of imported goods (“commodity codes”). The documents add, simplify and replace commodity codes, update and correct descriptions and remove commodity codes that are no longer used in the United Kingdom’s tariff documents. They also add missing commodity codes in the authorised use documents. Finally, the documents reduce the rate of duty on a total of six commodity codes relating to aluminium road wheels and certain continuous filament glass fibre products (CGF).

In particular:

- Regulation 2 amends the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018 ([S.I. 2018/1249](#)) to refer to a revised “Authorised Use: Eligible Goods and Authorised Uses” document;
- Regulation 3 amends the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020 ([S.I. 2020/1431](#)) to refer to a revised “Authorised Use: Eligible goods and rates” document;
- Regulation 4 amends the Customs Tariff (Establishment) (EU Exit) Regulations 2020 ([S.I. 2020/1430](#)) to refer to a revised “Tariff of the United Kingdom” document.

Regulation 5 amends the Customs (Tariff Quotas) (EU Exit) Regulations 2020 ([S.I. 2020/1432](#)) by amending the definition of “Quota Table” in regulation 2(1) of those Regulations to refer to an updated version of that table.

A Tax Information and Impact Note has not been prepared for this instrument as it contains no substantive changes to tax policy.

A full impact assessment has not been produced for this instrument as no, or no significant impact on business, charities or voluntary bodies is foreseen.