
STATUTORY INSTRUMENTS

2024 No. 823

CUSTOMS

**The Customs Tariff (Preferential Trade Arrangements)
(Amendment) (No. 2) Regulations 2024**

<i>Made</i>	- - - -	<i>25th July 2024</i>
<i>Laid before the House of Commons</i>	- - - -	<i>26th July 2024</i>
<i>Coming into force</i>	- -	<i>1st August 2024</i>

These Regulations are made by the Treasury in exercise of the powers conferred by sections 9(1), 11(1), (3) and (7), 17(6) and (7) and 32(7) and (8) of the Taxation (Cross-border Trade) Act 2018⁽¹⁾ (“the Act”).

Further to sections 9(3) and 17(8) of the Act, the Secretary of State recommends that these Regulations be made.

Further to section 11(7) of the Act, in considering what provision to include in regulations made under sections 11(1) and (3) of the Act, the Treasury have had regard to a recommendation made to them by the Secretary of State.

Further to section 28 of the Act, the Treasury, in exercising the function of making these Regulations and the Secretary of State, in making recommendations that they be made, have had regard to the international arrangements to which His Majesty’s government in the United Kingdom is a party that are relevant to the exercise of those functions.

Citation, commencement and extent

1.—(1) These Regulations may be cited as the Customs Tariff (Preferential Trade Arrangements) (Amendment) (No. 2) Regulations 2024.

(2) These Regulations come into force on 1st August 2024.

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

(1) 2018 c. 22. Part 1 of the Act has been amended by the Taxation (Post-transition Period) Act 2020 (c. 26), section 2 and Schedule 1. Modifications have been made to sections 9, 11 and 17 of the Act by S.I. 2020/1432, 1434, 1439, 1457 and 1605.

Amendment of the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020

2.—(1) Schedule 1 (agreements to which these Regulations apply) to the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020⁽²⁾ is amended as follows⁽³⁾.

(2) In the row relating to the Agreement establishing an Economic Partnership between the Eastern and Southern Africa States, on the one part, and the United Kingdom of Great Britain and Northern Ireland, on the other part—

(a) for the entry in the first column, substitute—

“Agreement establishing an Economic Partnership between the Eastern and Southern Africa States, on the one part, and the United Kingdom of Great Britain and Northern Ireland, on the other part, signed by the Republic of Mauritius, the Republic of Seychelles and the Republic of Zimbabwe on 31st January 2019, signed by the Republic of Madagascar on 4th November 2021 and signed by the Union of Comoros on 11th April 2022, and applied between the United Kingdom of Great Britain and Northern Ireland, of the one part, and the Republic of Madagascar, the Republic of Mauritius, the Republic of Seychelles and the Republic of Zimbabwe, of the other part.”

(b) for the entry in the second column, substitute—

“The Eastern and Southern Africa States Preferential Tariff, version 2.2, dated 23 July 2024.”

(c) for the entry in the third column, substitute—

“The Eastern and Southern Africa States Origin Reference Document, version 1.2, dated 23 July 2024.”

(3) In the row relating to the Strategic Partnership, Trade and Co-operation Agreement between the United Kingdom of Great Britain and Northern Ireland and the Republic of Moldova, for the entry in the second column, substitute—

“The Moldova Preferential Tariff, version 1.3, dated 23 July 2024.”

25th July 2024

Jeff Smith
Vicky Foxcroft
Two of the Lords Commissioners of His
Majesty’s Treasury

(2) [S.I. 2020/1457](#). Schedule 1 was substituted by regulation 5 of, and Schedule 1 to, [S.I. 2020/1657](#), and amended by [S.I. 2021/241](#), [382](#), [527](#), [693](#), [871](#), [1192](#) and [1489](#) and [2022/174](#), [525](#), [613](#) and [899](#) and [2023/194](#), [195](#), [433](#), [774](#), [1192](#), [1339](#) and [1436](#) and [2024/303](#) and [424](#).

(3) The reference documents referred to in regulation 2 of this instrument are available electronically from <https://www.gov.uk/government/publications/reference-documents-for-the-customs-tariff-preferential-trade-arrangements-eu-exit-regulations-2020>. Hard copies are held and available to view free of charge at the Department for Business and Trade, Old Admiralty Building, London SW1A 2DY. By virtue of section 32A of the Taxation (Cross-border Trade) Act 2018 (“the Act”) (as inserted by section 75 of the Finance Act 2022 (c. 3)), references to those documents are references to the documents as modified from time to time, or as replaced, by notice by the appropriate authority.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations are made under the Taxation (Cross-border Trade) Act 2018 (c.22).

Regulation 2 amends Schedule 1 to the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020 (S.I. 2020/1457) to give effect to updated versions of the preferential tariff reference documents and origin reference documents applicable in respect of preferential trade arrangements with various countries or territories.

The reference documents for the preferential trade arrangement between the Eastern and Southern Africa States and the United Kingdom are updated to give effect to the ratification of the arrangement by Madagascar.

The preferential tariff reference document for Moldova is updated to give effect to a temporary liberalisation of tariffs, as agreed between the United Kingdom and Moldova.

A full impact assessment has not been produced for this instrument as no, or no significant, impact on the private, voluntary or public sector is foreseen.

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