STATUTORY INSTRUMENTS

2024 No. 1265

CUSTOMS

The Customs (Miscellaneous Amendments) (No. 3) Regulations 2024

Made - - - -	*2nd December 2024*
Laid before the House of Commons	*3rd December 2024*
Coming into force - -	*24th December 2024*

The Treasury make these Regulations in exercise of the powers conferred by sections 30B(3) and (4), 32(8) and (13) and 40B(2) and (3) of, and paragraph 10 of Schedule 6 to, the Taxation (Cross-border Trade) Act 2018(**a**).

Citation and commencement

1. These Regulations may be cited as the Customs (Miscellaneous Amendments) (No. 3) Regulations 2024 and come into force on 24th December 2024.

Amendment of the Customs (Import Duty) (EU Exit) Regulations 2018

2. The Customs (Import Duty) (EU Exit) Regulations 2018(**b**) are amended as follows.

3. In regulation 53B (repayment of import duty following Trade Remedies Authority review), for paragraph (1) substitute—

"(1) Paragraph (2) applies where the Secretary of State has made a public notice under—

(a) section 13(4) (dumping of goods, foreign subsidies and increases in imports) of the Act(**c**); or

(b) regulation 96D(1) or (2B), regulation 101C(2)(a) or regulation 101D(3)(a) of the Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019(**d**).".

Amendment of the Customs (Northern Ireland) (EU Exit) Regulations 2020

4. The Customs (Northern Ireland) (EU Exit) Regulations 2020(**e**) are amended as follows.

(**a**) 2018 c. 22 ("TCTA"). Section 30B was inserted by section 2(4) of the Taxation (Post-transition Period) Act 2020 (c. 26) ("the 2020 Act"). Section 32 has been relevantly amended by paragraph 3 of Schedule 1 to the 2020 Act. Section 40B was inserted by section 1 of the 2020 Act.

(**b**) S.I. 2018/1248 ("CIDEER"), amended by S.I. 2023/1202; there are other amending instruments but none is relevant.

(**c**) For these purposes, "the Act" means TCTA (see regulation 2(1) of CIDEER). Section 13(4) has been amended by paragraph 15(c) of Schedule 19, and paragraph 1(5) of Schedule 20, to the Finance (No 2) Act 2023 (c. 30).

(**d**) S.I. 2019/450; relevantly amended by S.I. 2019/1076, 2020/99, 2021/942, 2023/955 and 2024/545. Regulation 96D was inserted by S.I. 2021/942. Regulation 96D(2B) was inserted by S.I. 2023/955. Regulation 101C was inserted by S.I. 2019/1076. Regulation 101D was inserted by S.I. 2024/545.

(**e**) S.I. 2020/1605 ("the NI Regulations"); relevant amending instruments are S.I. 2020/1088 and 2021/1347.

5. In the heading of regulation 32 (application of the Customs (Import Duty) (EU Exit) Regulations 2018), at the end insert "for the purposes of duty charged under section 30C".

6. After regulation 32 insert—

"**Application of the Customs (Import Duty) (EU Exit) Regulations 2018 to repayments of duty following trade remedy repayment investigations or Trade Remedies Authority review**

32A.—(1) Regulations 53A (trade remedy repayment investigations) and 53B (repayment of import duty following Trade Remedies Authority review) of the import duty regulations(**a**) apply for the purposes of duty charged under section 30A(3) or 40A of the Act(**b**) subject to the modifications in paragraph (3).

(2) Regulations 55 to 65 and 68 to 70 of the import duty regulations apply for the purposes of giving effect to paragraph (1) subject to the modifications in paragraph (3).

(3) The regulations referred to in paragraphs (1) and (2) are modified as follows—

(a) any references to "import duty" are to be read as references to duty chargeable under section 30A(3) or 40A of the Act;

(b) the reference to "chargeable goods" in regulation 56 (applications for remission and repayment of duty) is to be read as a reference to goods that are not Union goods(**c**);

(c) the reference to "inward processing, transit or storage procedure" in regulation 61(3)(b) (inspection of goods) is to be read as a reference to the applicable special procedure referred to in Article 210 of the UCC(**d**).".

Vicky Foxcroft
Taiwo Owatemi

2nd December 2024 — Two of the Lords Commissioners of His Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make miscellaneous amendments to customs secondary legislation made under powers contained in the Taxation (Cross-border Trade) Act 2018 (c. 22) ("TCTA").

Regulation 1 provides for citation and commencement.

Regulations 2 and 3 amend the Customs (Import Duty) (EU Exit) Regulations 2018 (S.I. 2018/1248) ("CIDEER").

Regulation 3 substitutes a new paragraph (1) into regulation 53B of CIDEER following amendments made to the Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019 (S.I. 2019/450) by the Trade Remedies (Amendment) Regulations 2024 (S.I. 2024/545). The substituted paragraph (1) inserts further repayment cases into regulation 53B, enabling HMRC to repay import duty in various additional cases where a public notice made by the Secretary of State for the Department for Business and Trade following a review of a trade policy measure by the Trade Remedies Authority ("TRA") means that a lower rate of import duty is now due on previously imported goods.

Regulations 4 to 6 amend the Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605) ("the NI Regulations"). These amendments apply and modify certain provisions of CIDEER relating to repayments of import duty, following the conclusion of trade remedy

(**a**) For these purposes, "the import duty regulations" means CIDEER (see regulation 1(2) of the NI Regulations).
(**b**) For these purposes, "the Act" means TCTA (see regulation 1(2) of the NI Regulations).
(**c**) For these purposes, "Union goods" is defined in section 37(1) of TCTA.
(**d**) For these purposes, "the UCC" is defined in regulation 1(2) of the NI Regulations.

repayment investigations or TRA reviews, in specified circumstances, to duty that has been paid under section 30A(3) or 40A of TCTA. These provisions will give HMRC the ability to repay this duty. Regulation 5 makes a consequential amendment to the heading of regulation 32 of the NI Regulations.

A Tax Information and Impact Note covering this instrument will be published on the website at https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins.

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