STATUTORY INSTRUMENTS

2025 No. 753

CUSTOMS

The Customs (Preferential Trade Arrangements and Tariff Quotas) (US) (Amendment) Regulations 2025

Made - - - -	*26th June 2025*
Laid before the House of Commons	*27th June 2025*
Coming into force - -	*30th June 2025*

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(**a**) ("the Act") and by the Secretary of State in exercise of the powers conferred by sections 11(3), (4) and (6), and 32(7) and (8) of 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 section 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 and Secretary of State, in exercising their functions under Part 1 of the Act, 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. These Regulations—

(a) may be cited as the Customs (Preferential Trade Arrangements and Tariff Quotas) (US) (Amendment) Regulations 2025;

(b) come into force on 30th June 2025;

(c) extend to England and Wales, Scotland and Northern Ireland.

(**a**) 2018 c. 22. Part 1 has been amended by the Taxation (Post-transition Period) Act 2020 (c. 26), section 2 and Schedule 1. The application and effect of sections 9, 11 and 17 have been modified by S.I. 2020/1432, 1434, 1439, 1457, 1605 and 1642.

Amendment of the Customs (Tariff Quotas) (EU Exit) Regulations 2020

2.—(1) The Customs (Tariff Quotas) (EU Exit) Regulations 2020(**a**) are amended as follows.

(2) In Schedule 2 (licensing table) in the table headed "Part B: preferential quotas"—

(a) at the end insert—

"05.4010	£6 per 100kg		Yes		Yes[10]";				

(b) at the end of the footnotes following that table insert—

"(10) United States Department of Agriculture (USDA).".

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

3.—(1) The table in Schedule 1 (agreements to which these Regulations apply) to the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020(**b**) is amended as follows(**c**).

(2) In a new row to be inserted immediately above the entry relating to the Free Trade Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland and the Socialist Republic of Viet Nam, signed on 29th December 2020—

(a) in the first column insert—

"General Terms for the United States of America and the United Kingdom of Great Britain and Northern Ireland Economic Prosperity Deal, concluded on 8th May 2025.";

(b) in the second column insert—

"The United States Preferential Tariff, version 1.0, dated 23rd June 2025.";

(c) in the third column insert—

"The United States Origin Reference Document, version 1.0, dated 23rd June 2025.".

Jeff Smith
Taiwo Owatemi
26th June 2025 — Two of the Lords Commissioners of His Majesty's Treasury

Douglas Alexander
Minister of State
25th June 2025 — Department for Business and Trade

(**a**) S.I. 2020/1432; relevant amending instruments are S.I. 2020/1657, 2021/382, 2021/527, and 2023/195.

(**b**) S.I. 2020/1457. Schedule 1 was substituted by S.I. 2020/1657, and amended by S.I. 2021/241, 2021/382, 2021/527, 2021/693, 2021/871, 2021/1192, 2021/1489, 2022/174, 2022/525, 2022/613, 2022/899, 2023/194, 2023/195, 2023/433, 2023/774, 2023/1192, 2023/1339, 2023/1436, 2024/303, 2024/424, 2024/823, 2024/1005, 2024/1292, and 2025/417.

(**c**) The reference documents referred to in this regulation 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.

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 the licensing table in Schedule 2 to the Customs (Tariff Quotas) (EU Exit) Regulations 2020 (S.I. 2020/1432), which identifies the tariff quotas that are administered by licence. The table at Part B of Schedule 2 is amended so that a new preferential United States beef quota 05.4010 is added. This quota is in respect of the General Terms for the United States of America and the United Kingdom of Great Britain and Northern Ireland Economic Prosperity Deal, concluded on 8th May 2025.

Regulation 3 amends Schedule 1 to the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020 (S.I. 2020/1457), which sets out the list of arrangements between His Majesty's government in the United Kingdom and the governments of other countries or territories to which the provisions of those Regulations apply, and the associated reference documents for each arrangement. The following arrangement is, by this instrument, inserted in the table in Schedule 1 to S.I. 2020/1457:

— General Terms for the United States of America and the United Kingdom of Great Britain and Northern Ireland Economic Prosperity Deal, concluded on 8th May 2025.

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

This instrument largely maintains the position of existing legislation, which was covered by an overarching Tax Information and Impact Note published on 13th January 2021: https://www.gov.uk/government/publications/the-uks-integrated-tariff-schedule.

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ISBN 978-0-34-827322-9

£5.78

http://www.legislation.gov.uk/id/uksi/2025/753

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