STATUTORY INSTRUMENTS

2025 No. 751

CUSTOMS

The Customs (Tariff and Miscellaneous Amendments) (No. 2) Regulations 2025

Made - - - -	*25th June 2025*
Laid before the House of Commons	*27th June 2025*
Coming into force - -	*18th July 2025*

These Regulations are made by the Treasury in exercise of the powers conferred by sections 8, 9(1), 11(1), (3) and (7), 12(1), 19, 30B, 32(7), (8), and (13), and 40B of, and paragraph 13 of Schedule 2 to, the Taxation (Cross-border Trade) Act 2018(**a**) ("the Act"), and by the Secretary of State in exercise of the powers conferred by sections 15(1) and 32(7) and (8) of the Act.

In considering the rate of import duty that ought to apply to goods in a standard case(**b**) for which provision is made by these Regulations, the Treasury have had regard to the matters in section 8(5) of the Act and to a recommendation about the rate made to them by the Secretary of State, in accordance with section 8(6) of the Act.

Further to section 9(3) of the Act, the Secretary of State recommends that the regulation made under section 9(1) of the Act be made.

Further to sections 11(7) and 12(5) of the Act, in considering what provision to include in the regulations made under sections 11(1) and (3) and 12(1) of the Act, the Treasury have had regard to recommendations made to them by the Secretary of State.

In accordance with section 15(1) of the Act, His Majesty's Government in the United Kingdom considers it appropriate to deal with the issue that has arisen between His Majesty's Government in the United Kingdom and the governments of Russia and of Belarus by varying the amount of import duty in the case of goods originating from Russia or from Belarus.

(**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, 12 and 19 have been modified by S.I. 2020/1432, 1434, 1435, 1439, 1457 and 1605. Section 15(1) was amended by section 97 of the Finance Act 2020 (c. 14). Section 30B was inserted by section 2(4) of the Taxation (Post-transition Period) Act 2020 (c. 26). Section 40B was inserted by section 1 of the Taxation (Post-transition Period) Act 2020. Any powers of HMRC Commissioners to make regulations under Part 1 of the Taxation (Cross-border Trade) Act 2018 ("the Act") are exercisable concurrently by the Treasury by virtue of section 32(13) of the Act.

(**b**) A "standard case" is defined in section 8(8) of the Act.

Further to section 28 of the Act, the Treasury and the 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 (Tariff and Miscellaneous Amendments) (No. 2) Regulations 2025;

(b) come into force on 18th July 2025;

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

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

2. In regulation 32(2) (authorised uses) of the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018(**a**), for ""version 2.18", dated 27th March 2025" substitute ""version 2.19", dated 18th June 2025(**b**)".

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

3. In regulation 1(2) (citation, commencement and interpretation) of the Customs Tariff (Establishment) (EU Exit) Regulations 2020(**c**), in the definition of "Tariff of the United Kingdom", for "version 1.24, dated 27th March 2025" substitute "version 1.25, dated 18th June 2025(**d**)".

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

4. 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(**e**), for ""Authorised Use: Eligible goods and rates, version 1.18", dated 27th March 2025" substitute ""Authorised Use: Eligible Goods and Rates, version 1.19", dated 18th June 2025(**f**)".

Amendment of the Customs Tariff (Suspension of Import Duty Rates) (EU Exit) Regulations 2020

5. In regulation 2 (interpretation) of the Customs Tariff (Suspension of Import Duty Rates) (EU Exit) Regulations 2020(**g**), for the definition of "Suspensions of Import Duty Rates Document" substitute—

(**a**) S.I. 2018/1249, amended by S.I. 2025/417; there are other amending instruments but none are relevant.

(**b**) The document entitled "Authorised Use: Eligible Goods and Authorised Uses, version 2.19" dated 18th June 2025 is available electronically from www.gov.uk/government/publications/authorised-use-eligible-goods-and-authorised-uses. Hard copies are held and available to view free of charge at HMRC, 100 Parliament Street, London SW1A 2BQ.

(**c**) S.I. 2020/1430, amended by S.I. 2025/417; there are other amending instruments but none are relevant.

(**d**) The document entitled "The Tariff of the United Kingdom, version 1.25, dated 18th June 2025" is available electronically from www.gov.uk/government/publications/reference-document-for-the-customs-tariff-establishment-eu-exit-regulations-2020. Hard copies are held and available to view free of charge at HMRC, 100 Parliament Street, London, SW1A 2BQ.

(**e**) S.I. 2020/1431, amended by S.I. 2025/417; there are other amending instruments but none are relevant.

(**f**) The document entitled "Authorised Use: Eligible Goods and Rates, version 1.19" dated 18th June 2025 is available electronically from www.gov.uk/government/publications/reference-documents-for-the-customs-reliefs-from-a-liability-to-import-duty-and-miscellaneous-amendments-eu-exit-regulations-2020. Hard copies are held and available to view free of charge at HMRC, 100 Parliament Street, London SW1A 2BQ.

(**g**) S.I. 2020/1435, amended by S.I. 2025/417. There are other amending instruments but none are relevant.

""Suspensions of Import Duty Rates Document" means the Tariff Suspension Document, version 2.9 dated 18th June 2025(**a**);".

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

6.—(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 the row relating to the Trade Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland, of the one part and the Republic of Colombia, the Republic of Ecuador and the Republic of Peru, of the other part, for the entry in the second column, substitute—

"The Andean Countries Preferential Tariff, version 1.9, dated 18th June 2025.".

Amendment of the Customs (Additional Duty) (Russia and Belarus) Regulations 2022

7. In regulation 2(1) (interpretation) of the Customs (Additional Duty) (Russia and Belarus) Regulations 2022(**d**), for the definition of "relevant Additional Duties Document" substitute—

""relevant Additional Duties Document" means, in relation to specified goods which have originated from—

(a) Belarus, version 1.7 of the document entitled "Belarusian Additional Duties Document" published by the Secretary of State;

(b) Russia, version 1.6 of the document entitled "Russian Additional Duties Document" published by the Secretary of State(**e**);".

Amendment of the Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (Ukraine) (Amendment) Regulations 2022

8. In the Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (Ukraine) (Amendment) Regulations 2022(**f**), omit regulation 2 (interpretation) and Part 2 (provisions related to Northern Ireland).

Amendment of the Customs (Tariff and Miscellaneous Amendments) Regulations 2023

9. In the Customs (Tariff and Miscellaneous Amendments) Regulations 2023(**g**), omit Part 2 (provisions relating to Northern Ireland).

(**a**) The document entitled "Tariff Suspension Document, version 2.9" dated 18th June 2025 is available electronically from https://www.gov.uk/government/publications/reference-documents-for-the-customs-tariff-suspension-of-import-duty-rates-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.

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

(**c**) The reference document referred to in regulation 6 of this instrument is 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.

(**d**) S.I. 2022/376; relevant amending instruments are S.I. 2023/1203 and 2024/406.

(**e**) The Belarusian Additional Duties Document (version 1.7, dated 18th June 2025) and the Russian Additional Duties Document (version 1.6, dated 18th June 2025) are available electronically from https://www.gov.uk/government/publications/reference-documents-for-customs-additional-duty-russia-and-belarus-regulations-2022. Hard copies are held and available to view free of charge at the Department for Business and Trade, Old Admiralty Building, Whitehall, London, SW1A 2DY.

(**f**) S.I. 2022/525.

(**g**) S.I. 2023/774.

Nicholas Dakin
Taiwo Owatemi
25th June 2025 Two of the Lords Commissioners of His Majesty's Treasury

Douglas Alexander
Minister of State
24th June 2025 Department for Business and Trade

EXPLANATORY NOTE

(This note is not part of the Regulations)

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

Regulation 2 amends the definition of "the authorised use document" in regulation 32(2) of the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018 (S.I. 2018/1249) to refer to a new version of that document. Regulation 4 amends the definition of "authorised use rates document" in regulation 20(4) of the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020 (S.I. 2020/1431) to refer to a new version of that document. The new version of each of these documents contains technical and descriptive changes to align the UK documents with EU changes and correct errors in documents. This includes adding new codes and removing redundant ones.

Regulation 3 amends the definition of the "Tariff of the United Kingdom" in regulation 1 of the Customs Tariff (Establishment) (EU Exit) Regulations 2020 (S.I. 2020/1430) to refer to a new version of that document. The new version contains updates to the commodity code structure and descriptions, and amends inconsistencies with mixtures provisions and moves Chapter 4 mixtures provision to Part 4 of the reference document to sit alongside other mixture provisions. The new version of that document also contains updates to the provision within Part Four for Chapter 9 so that it complements the Chapter notes.

Regulation 5 amends the definition of "Suspensions of Import Duty Rates Document" in regulation 2 of the Customs Tariff (Suspension of Import Duty Rates) (EU Exit) Regulations 2020 (S.I. 2020/1435) to replace the reference to the Suspensions of Import Duty Rates Document with a reference to a new version of that document. This document is amended to make technical commodity code changes.

Regulation 6 amends Schedule 1 to the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020 (S.I. 2020/1457) to give effect to an updated version of the Preferential Tariff reference document in respect of a preferential trade arrangement with the Andean Countries. The Preferential Tariff reference document for the Andean Countries is amended to reflect a Trade Committee Decision dated 28th May 2025 between the UK and Colombia which modified the UK's tariff elimination schedule in respect of goods originating in Colombia, to include a tariff rate quota for bananas.

Regulation 7 amends the definition of "relevant Additional Duties Document" in regulation 2(1) of the Customs (Additional Duty) (Russia and Belarus) Regulations 2022 (S.I. 2022/376) to replace the references to the Russian Additional Duties Document and the Belarusian Additional Duties Document with references to new versions of these documents. The new versions of these documents impose additional duties on urea originating from Russia and Belarus.

Regulations 8 and 9 revoke regulation 2 and Part 2 of the Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (Ukraine) (Amendment) Regulations 2022 (S.I. 2022/525) and Part 2 of the Customs (Tariff and Miscellaneous Amendments) Regulations 2023 (S.I. 2023/774) which make provision in relation to the duties of customs charged on goods of Ukrainian and Moldovan origin imported into the United Kingdom under section 30A(3) of the Act and on the removal of such goods from Great Britain under section 40A of the Act.

By virtue of section 32A of the Act (as inserted by section 75 of the Finance Act 2022 (c. 3)), where regulations made under any of sections 8 to 19 of the Act make provision by reference to a document, this is a reference to the document as modified from time to time, or as replaced, by notice by the appropriate authority: https://www.gov.uk/government/publications/notices-made-under-s32a-of-the-taxation-cross-border-trade-act-2018

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.

An Impact Assessment has not been prepared for this instrument as it largely maintains the position of existing legislation, which were covered by an overarching Tax Information and Impact Note: https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins.

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