STATUTORY INSTRUMENTS

2024 No. 1005

CUSTOMS

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

Made - - - -	*7th October 2024*
Laid before the House of Commons	*8th October 2024*
Coming into force in accordance with regulation 1(2)	

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), 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.

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

Further to sections 11(7) and 12(5) of the Act, in considering what provision to include in 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.

Further to section 28 of the Act, the Treasury and the Secretary of State, in exercising the function of making the following Regulations, have had regard to international arrangements to which His Majesty's government in the United Kingdom is a party that are relevant to the exercise of that function.

Citation, commencement and extent

1.—(1) These Regulations may be cited as the Customs (Tariff and Miscellaneous Amendments) (No. 3) Regulations 2024.

(2) These Regulations come into force as follows—

(**a**) 2018 c. 22. Part 1 has been amended by the Taxation (Post-transition Period) Act 2020 (c. 26), section 2 and Schedule 1. Modifications have been made to sections 8, 9, 11, 12 and 17 by S.I. 2020/1432, 1434, 1435, 1439, 1457 and 1605.
(**b**) A "standard case" is defined in section 8(8) of the Act.

(a) regulation 3(3)(e) comes into force on 21st November 2024;

(b) regulation 3(3)(h) comes into force on 1st January 2025;

(c) regulation 5 comes into force immediately before the Customs Tariff (Preferential Trade Arrangements) (Comprehensive and Progressive Agreement for Trans-Pacific Partnership) (Amendment) Regulations 2024(**a**) come into force;

(d) all other provisions of these Regulations come into force on 30th October 2024.

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

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

2. In regulation 1(2) (citation, commencement and interpretation) of the Customs Tariff (Establishment) (EU Exit) Regulations 2020(**b**), in the definition of "Tariff of the United Kingdom", for "version 1.20, dated 23rd April 2024" substitute "version 1.21, dated 30th September 2024(**c**)".

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

3.—(1) The Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020(**d**) are amended as follows.

(2) In regulation 9 (quota volumes)—

(a) in paragraph (2), for "in accordance with paragraph (3).", substitute—

", calculated in accordance with—

(a) where the Preferential Tariff sets out a methodology for calculating an adjustment to a quota volume and states that this sub-paragraph applies, that methodology; or

(b) paragraph (3) in all other cases.";

(b) in paragraph (3), at the beginning, for "The pro-rata" substitute "In cases referred to in paragraph (2)(b), the pro-rata".

(3) In the table in Schedule 1 (agreements to which these Regulations apply)(**e**)—

(a) In the row relating to the Trade Continuity Agreement between the United Kingdom of Great Britain and Northern Ireland and Canada, for the entry in the third column, substitute—

"The Canada Origin Reference Document, version 1.4, dated 30th September 2024.".

(b) In the row relating to the Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland and the Republic of Chile, for the entry in the second column, substitute—

(**a**) S.I. 2024/424. In accordance with regulation 1(2) of S.I. 2024/424, those regulations come into force on the date on which the Protocol on the Accession of the United Kingdom of Great Britain and Northern Ireland to the Comprehensive and Progressive Agreement for Trans-Pacific Partnership enters into force for the United Kingdom.

(**b**) S.I. 2020/1430, amended by S.I. 2023/1192; there are other amending instruments but none is relevant.

(**c**) The document entitled "the Tariff of the United Kingdom, version 1.21, dated 30th September 2024", 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. 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.

(**d**) 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, 424 and 823.

(**e**) The reference documents referred to in regulation 3 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.

"The Chile Preferential Tariff, version 2.6, dated 30th September 2024.".

(c) In the row relating to the Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland and the Arab Republic of Egypt, for the entry in the second column, substitute—

"The Egypt Preferential Tariff, version 1.5, dated 30th September 2024.".

(d) In the row relating to the Agreement establishing an association between the United Kingdom of Great Britain and Northern Ireland and the Kingdom of Morocco, for the entry in the second column, substitute—

"The Morocco Preferential Tariff, version 2.4, dated 30th September 2024.".

(e) In the row relating to the Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and the Republic of Singapore, for the entry in the second column, substitute—

"The Singapore Preferential Tariff, version 1.7, dated 30th September 2024.".

(f) In the row relating to the Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland and the Republic of Tunisia, for the entry in the second column, substitute—

"The Tunisia Preferential Tariff, version 2.5, dated 30th September 2024.".

(g) In the row relating to the Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and the Republic of Turkey, for the entry in the second column, substitute—

"The Turkey Preferential Tariff, version 1.5, dated 30th September 2024.".

(h) In the row relating to Free Trade Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland and the Socialist Republic of Viet Nam, for the entry in the second column, substitute—

"The Viet Nam Preferential Tariff, version 1.8, dated 30th September 2024.".

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

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

> ""Suspensions of Import Duty Rates Document" means the Tariff Suspension Document, version 2.5 dated 30th September 2024;(**b**)".

Amendment of the Customs Tariff (Preferential Trade Arrangements) (Comprehensive and Progressive Agreement for Trans-Pacific Partnership) (Amendment) Regulations 2024

5.—(1) The Customs Tariff (Preferential Trade Arrangements) (Comprehensive and Progressive Agreement for Trans-Pacific Partnership) (Amendment) Regulations 2024 are amended as follows.

(**a**) S.I. 2020/1435, amended by S.I. 2024/406; there are other amending instruments but none are relevant.

(**b**) The Tariff Suspension Document, version 2.5 dated 30th September 2024 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.

(2) In regulation 2(2) (amendment of the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020)(**a**)—

(a) in sub-paragraph (b), for "The CPTPP Preferential Tariff, version 1.0, dated 21st March 2024." substitute "The CPTPP Preferential Tariff, version 1.1, dated 30th September 2024.";

(b) in sub-paragraph (c), for "The CPTPP Origin Reference Document, version 1.0, dated 21st March 2024." substitute "The CPTPP Origin Reference Document, version 1.1, dated 30th September 2024.".

Jeff Smith
Anna Turley
7th October 2024 — Two of the Lords Commissioners of His Majesty's Treasury

Douglas Alexander
Minister of State for Trade Policy and Economic Security
7th October 2024 — Department for Business and Trade

(**a**) The reference documents referred to in regulation 5 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.

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 definition of "Tariff of the United Kingdom" in regulation 1 of the Customs Tariff (Establishment) (EU Exit) Regulations 2020 (S.I. 2020/1430) to replace the "Tariff of the United Kingdom" document with a new version of that document. The new version reduces the rate of duty on a commodity code relating to dibromomethane (commodity code 2903 6911 00) as well as making some technical amendments to update the commodity code structure and descriptions.

Regulation 3 amends the Customs Tariff (Preferential Trade Arrangements) Regulations 2020 (S.I. 2020/1457). Paragraph (2) amends regulation 9 of S.I. 2020/1457. Regulation 9 of S.I. 2020/1457 sets out a methodology for pro-rating a quota volume in cases where a preferential trade arrangement enters into force part way through a quota period, by reference to the number of days remaining in the quota period. Paragraph (2) amends regulation 9 of S.I. 2020/1457 in order to provide that the quota volume may be pro-rated by a different methodology where this is set out in the preferential tariff reference document for an arrangement in Schedule 1 to S.I. 2020/1457.

Regulation 3(3) amends Schedule 1 to 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. These reference documents update commodity codes to take account of "end of year" changes, update quota volumes in accordance with the terms of the arrangement, and correct errors.

Regulation 4 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 "Suspensions of Import Duty Rates Document" with a new version of that document. This document has been revised to make technical commodity code changes, to reflect changes to footnote descriptions for certain commodity codes and to correct minor errors.

Regulation 5 amends the Customs Tariff (Preferential Trade Arrangements) (Comprehensive and Progressive Agreement for Trans-Pacific Partnership) (Amendment) Regulations 2024 (S.I. 2024/424) to update references to the preferential tariff reference document and origin reference document applicable in respect of the Comprehensive and Progressive Agreement for Trans-Pacific Partnership ("CPTPP Agreement"). These reference documents have been revised to ensure alignment with the terms of the CPTPP Agreement, prior to its entry into force for the United Kingdom.

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.

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