STATUTORY INSTRUMENTS

2025 No. 1289

CUSTOMS

The Customs (Tariff and Miscellaneous Amendments) (No. 4) Regulations 2025

Made - - - -	*9th December 2025*
Laid before the House of Commons	*10th December 2025*
Coming into force - -	*1st January 2026*

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) and (3), 17(6) and (7), 19(1), 31(6) and (7), and 32(7), (8) and (13) 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 10(1) and (2) and 32(7) of, and paragraph 2(1) of Schedule 3 to, the Act.

Any powers of HMRC Commissioners(**b**) to make regulations under Part 1 of the Act are exercisable concurrently by the Treasury by virtue of section 32(13) of the Act.

In considering the rate of import duty that ought to apply to goods in a standard case(**c**) 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 section 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) and (3) of the Act, the Treasury have had regard to recommendations made to them by the Secretary of State.

The Secretary of State, in accordance with paragraph 2(1) of Schedule 3 to the Act, is satisfied that Vanuatu has ceased to be a least developed country and has become a country that is similarly situated to the other countries and territories listed in Part 3 of Schedule 3 to the Act, in terms of its economic characteristics.

(**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, 17, and 19 have been modified by S.I. 2020/1432, 2020/1434, 2020/1435, 2020/1439, 2020/1457 and 2020/1605.
(**b**) The "HMRC Commissioners" are defined in section 37(1) of the Act.
(**c**) A "standard case" is defined in section 8(8) of the Act.

In accordance with Part 4 of Schedule 3 to the Act, in determining whether Vanuatu has ceased to be a least developed country and become a country that is similarly situated to the other countries and territories listed in Part 3 of Schedule 3 to the Act, the Secretary of State has had regard to its classification by the United Nations and the World Bank.

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.

PART 1

Preliminary

Citation, commencement and extent

1.—(1) These Regulations may be cited as the Customs (Tariff and Miscellaneous Amendments) (No. 4) Regulations 2025 and come into force on 1st January 2026.

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

PART 2

Amendment of the Customs (Origin of Chargeable Goods: Developing Countries Trading Scheme) Regulations 2023

Amendment of the Customs (Origin of Chargeable Goods: Developing Countries Trading Scheme) Regulations 2023

2. The Customs (Origin of Chargeable Goods: Developing Countries Trading Scheme) Regulations 2023(**a**) are amended in accordance with this Part.

Amendment of regulation 2 (interpretation)

3. In regulation 2, in the appropriate places, insert—

(a) ""EP country" has the meaning given in regulation 2(1) of the DCTS Regulations;";

(b) ""SP country" has the meaning given in regulation 2(1) of the DCTS Regulations;".

Amendment of regulation 8 (processing: important stage of manufacture condition)

4. In regulation 8, in paragraph (1)(b), for "Part 3", substitute "Part 3 or, where applicable, Part 4".

Amendments to Schedule 1 (conditions which must be met for the processing of goods to constitute an important stage of manufacture)

5. Schedule 1 is amended in accordance with regulations 6 to 9.

(**a**) S.I. 2023/557.

Amendments to Part 1 (introductory notes)

6.—(1) Part 1 is amended as follows.

(2) In the heading for Note 1, for "Part 2 and Part 3", substitute "Parts 2, 3, and 4".

(3) In Note 1.4, after "all other qualifying", for "DCTS countries and" substitute "DCTS countries, unless Column 1 includes the words "SP countries only". Where those words are included, the corresponding condition in Column 3 only applies to SP countries. The conditions set out in the table in Part 4 apply to EP countries. The conditions set out in the table in Part 3".

(4) In Note 4.1, for "Part 2 or 3", substitute "Part 2, 3, or 4".

(5) In Note 5.1, for "Part 2 or 3", substitute "Part 2, 3, or 4".

Amendments to Part 2 (conditions which must be met for the processing of goods to constitute an important stage of manufacture in LDCs)

7.—(1) Part 2 is amended as follows.

(2) In the row after the row with heading "Chapter 61"—

(a) in the second column, after "obtained by", insert "sewing";

(b) in the third column, for "Manufacture from fabric", substitute "Sewing together or otherwise assembling two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form".

(3) In the second row after the row with heading "Chapter 61", in the third column—

(a) after "knitting", in each place it occurs, insert "or crochet";

(b) after "knitted", in each place it occurs, insert "or crocheted";

(c) after "yarn of natural", insert "or man-made staple".

(4) In the row with the heading "ex Chapter 62"—

(a) in the second column, after "6217", insert ", and the goods specified in Column 2 of the entry for ex 6212:";

(b) in the third column, omit "Manufacture from fabric".

(5) After the row with the heading "ex Chapter 62", insert—

	"- Obtained by sewing together or otherwise assembling, two or more pieces of fabric which have been either cut to form or obtained directly to form	Sewing together or otherwise assembling two or more pieces of fabric which have been either cut to form or obtained directly to form
	- Other	Manufacture from fabric
ex 6212	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, knitted or crocheted:	
	- Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Sewing together or otherwise assembling two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form

	- Other	Manufacture from materials of any Chapter, except that of the good *or* Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good *or* Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting or crochet (knitted or crocheted to shape goods) *or* Dyeing of yarn of natural or man-made staple fibres accompanied by knitting or crochet (knitted or crocheted to shape goods)[(2)]".

(6) In the row with heading "6213 and 6214", in the third column, after "printing", insert "or dyeing".

Amendments to Part 3 (conditions which must be met for the processing of goods to constitute an important stage of manufacture in other qualifying DCTS countries)

8.—(1) Part 3 is amended as follows.

(2) In the row with heading "Chapter 61", in the first column, on a separate line following "Chapter 61", insert "SP countries only".

(3) In the row after the row with heading "Chapter 61", in the third column, after "Knitting", insert "or crochet".

(4) In the second row after the row with heading "Chapter 61", in the third column—

(a) after "knitting", in each place it occurs, insert "or crochet";

(b) after "knitted", in each place it occurs, insert "or crocheted".

(5) In the row with heading "ex Chapter 62", in the first column, on a separate line following "ex Chapter 62", insert "SP countries only".

(6) In the row with heading "ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211", in the first column, on a separate line following "ex 6211", insert "SP countries only".

(7) In the row with heading "ex 6212", in the first column, on a separate line following "ex 6212", insert "SP countries only".

(8) In the row after the row with heading "ex 6212", in the third column, after "knitting", insert "or crochet".

(9) In the second row after the row with heading "ex 6212", in the third column—

(a) after "knitting", in each place it occurs, insert "or crochet";

(b) after "knitted", in each place it occurs, insert "or crocheted".

(10) In the row with heading "ex 6210 and ex 6216", in the first column, on a separate line following "ex 6216", insert "SP countries only".

(11) In the row with heading "6213 and 6214", in the first column, on a separate line following "6214", insert "SP countries only".

(12) In the row with heading "6217", in the first column, on a separate line following "6217", insert "SP countries only".

New Part 4 (conditions which must be met for the processing of goods to constitute an important stage of manufacture in EP countries)

9. After Part 3, insert—

"PART 4

Conditions which must be met for the processing of goods to constitute an important stage of manufacture in EP countries

Heading	*Description of goods*	*Conditions which must be met for the processing of the goods to constitute an important stage of manufacture for the purposes of regulation 8(1) of these Regulations*
(1)	*(2)*	*(3)*
Chapter 61	Articles of apparel and clothing accessories:	
	- Where obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Sewing together or otherwise assembling two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form
	- Other	Manufacture from materials of any Chapter, except that of the good *or* Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good *or* Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting or crochet (knitted or crocheted to shape goods) *or* Dyeing of yarn of natural or man-made staple fibres accompanied by knitting or crochet (knitted or crocheted to shape goods)[1]
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for goods of heading 6213, 6214 and 6217, and the goods specified in Column 2 of the entries for ex 6212:	

	- Obtained by sewing together or otherwise assembling, two or more pieces of fabric which have been either cut to form or obtained directly to form	Sewing together or otherwise assembling two or more pieces of fabric which have been either cut to form or obtained directly to form
	- Other	Manufacture from fabric
ex 6212	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, knitted or crocheted:	
	- Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Sewing together or otherwise assembling two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form
	- Other	Manufacture from materials of any Chapter, except that of the good *or* Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good *or* Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting or crochet (knitted or crocheted to shape goods) *or* Dyeing of yarn of natural or man-made staple fibres accompanied by knitting or crochet (knitted or crocheted to shape goods)[1]
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like	Manufacture from materials of any Chapter, except that of the good *or* Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good *or* Weaving accompanied by making-up (including cutting) *or* Manufacture from unembroidered fabric *or* Making-up preceded by printing or dyeing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising,

		calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending, and burling)[1][2]
6217	Other made-up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212	Manufacture from materials of any Chapter, except that of the good *or* Manufacture in which the value of all the non-originating materials used does not exceed 75% of the ex-works price of the good *or* Weaving accompanied by making-up (including cutting)[2] *or* Manufacture from unembroidered fabric

[1] For special conditions relating to goods made of a mixture of textile materials, see Note 4 in Part 1 of this Schedule.
[2] See Note 5 in Part 1 of this Schedule.".

Amendments to Schedule 3 (regional groups)

10. For Schedule 3, substitute—

"SCHEDULE 3 Regulation 2

Regional groups

(1)	*(2)*
Qualifying DCTS Country	*Qualifying DCTS Country*
Algeria	Afghanistan
Angola	Bangladesh
Benin	Bhutan
Burkina Faso	Cambodia
Burundi	India
Cape Verde	Indonesia
Central African Republic	Kyrgyzstan
Chad	Laos
Comoros	Mongolia
Congo, Democratic Republic of	Myanmar
Congo, Republic of	Nepal

(1)	*(2)*
Djibouti	Pakistan
Ethiopia	Philippines
Gambia	Sri Lanka
Guinea	Tajikistan
Guinea-Bissau	Timor Leste
Lesotho	Uzbekistan
Liberia	
Madagascar	
Malawi	
Mali	
Mauritania	
Mozambique	
Niger	
Nigeria	
Rwanda	
Sao Tome and Principe	
Senegal	
Sierra Leone	
Somalia	
South Sudan	
Sudan	
Tanzania	
Togo	
Uganda	
Zambia	

FTA Partner Country	*FTA Partner Country*
Botswana	Viet Nam
Cameroon	
Egypt	
Eswatini	
Ghana	

FTA Partner Country	*FTA Partner Country*
Ivory Coast	
Kenya	
Mauritius	
Morocco	
Namibia	
Seychelles	
South Africa	
Tunisia	
Zimbabwe".	

PART 3

Amendment of the Trade Preference Scheme (Developing Countries Trading Scheme) Regulations 2023

Amendment of the Trade Preference Scheme (Developing Countries Trading Scheme) Regulations 2023

11.—(1) The Trade Preference Scheme (Developing Countries Trading Scheme) Regulations 2023(**a**) are amended as follows.

(2) In regulation 9, for paragraph (2), substitute—

"(2) A country is an "economically vulnerable country" for the purposes of this regulation if paragraph (3) applies to that country.

(3) This paragraph applies to a country if, as a mean average over the most recent import review period, either—

(a) the seven largest DCTS sections of its imports of EP goods by value into the British Islands (disregarding EP goods in respect of which the standard rate of import duty is a nil rate) represented more than 75% in value of its total imports of EP goods into the British Islands, or

(b) its share of global goods exports by value is less than 0.85%.".

(3) In Schedule 1, in Part 1, in the appropriate place, insert "Vanuatu".

(**a**) S.I. 2023/561.

PART 4

Amendments to the Taxation (Cross-border Trade) Act 2018

Amendments to Schedule 3 to the Taxation (Cross-border Trade) Act 2018

12.—(1) Schedule 3 to the Taxation (Cross-border Trade) Act 2018 (eligible developing countries) is amended as follows.

(2) In Part 2 (least developed countries), omit "Vanuatu".

(3) In Part 3 (other eligible developing countries), in the appropriate place, insert "Vanuatu".

PART 5

Miscellaneous provisions

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

13. In regulation 32(2) of the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018 (authorised uses)(**a**), for "version 2.21", dated 3rd September 2025" substitute "version 2.22", dated 26th November 2025(**b**)".

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

14. In regulation 1(2) of the Customs Tariff (Establishment) (EU Exit) Regulations 2020 (interpretation)(**c**), in the definition of "Tariff of the United Kingdom", for "version 1.28, dated 10th November 2025" substitute "version 1.29, dated 26th November 2025(**d**)".

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

15. In regulation 20(4) of the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020 (lower rate of import duty - goods declared for an authorised use procedure)(**e**), for "version 1.21", dated 3rd September 2025" substitute "version 1.22", dated 26th November 2025(**f**)".

(**a**) S.I. 2018/1249, amended by S.I. 2025/1003; there are other amending instruments but none is relevant.

(**b**) The document entitled "Authorised Use: Eligible Goods and Authorised Uses, version 2.22" dated 26th November 2025 is available electronically from https://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. 2025/1003; there are other amending instruments but none is relevant.

(**d**) The document entitled "The Tariff of the United Kingdom, version 1.29, dated 26th November 2025", is available electronically from https://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. 2025/1003; there are other amending instruments but none is relevant.

(**f**) The document entitled "Authorised Use: Eligible Goods and Rates, version 1.22" dated 26th November 2025 is available electronically from https://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.

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

16. In regulation 2(1) of the Customs (Tariff Quotas) (EU Exit) Regulations 2020 (general interpretation)(**a**), in the definition of "Quota Table", for "version 4.3" dated 27th March 2025" substitute "version 4.4" dated 26th November 2025"(**b**).

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

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

> ""Suspensions of Import Duty Rates Document" means the Tariff Suspension Document, version 3.2 dated 26th November 2025(**d**);".

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

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

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

> "The Australia Preferential Tariff, version 1.2, dated 26th November 2025.".

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

> "The Central America Preferential Tariff, version 2.6, dated 26th November 2025.".

(4) In the row relating to the Comprehensive and Progressive Agreement for Trans-Pacific Partnership ("CPTPP"), for the entry in the second column, substitute—

> "The CPTPP Preferential Tariff, version 1.2, dated 26th November 2025.".

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

(**a**) S.I. 2020/1432; relevant amending instruments are S.I. 2020/1657, 2021/693, 1192, 2022/174, 980, 1283, 2023/433, 2024/563 and 2025/417.

(**b**) The Quota Table is contained in the document entitled "Tariff Quotas, version 4.4" dated 26th November 2025. The table is published separately and is available at: www.gov.uk/government/publications/reference-documents-for-the-customs-tariff-quotas-eu-exit-regulations-2020. Printed copies of the table are available to view free of charge at the Department for Environment, Food and Rural Affairs, Seacole Building, 2 Marsham Street, London SW1P 4DF. A person unable to access the table electronically can arrange access to a printed copy by telephoning the Department for Environment, Food and Rural Affairs on 03459 33 55 77.

(**c**) S.I. 2020/1435, amended by S.I. 2025/1003. There are other amending instruments but none is relevant.

(**d**) The document entitled "Tariff Suspension Document, version 3.2" dated 26th November 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.

(**e**) 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, 2025/417, 2025/751, 2025/753 and 2025/1158.

(**f**) The reference documents referred to in regulation 18 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 Eastern and Southern Africa States Origin Reference Document, version 1.4, dated 26th November 2025.".

(6) In the row relating to the Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and the Kingdom of Denmark in respect of the Faroe Islands, for the entry in the second column, substitute—

"The Faroe Islands Preferential Tariff, version 2.6, dated 26th November 2025.".

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

"The Lebanon Preferential Tariff, version 1.5, dated 26th November 2025.".

(8) In the row relating to the Additional Agreement between the United Kingdom of Great Britain and Northern Ireland, the Swiss Confederation and the Principality of Liechtenstein extending to the Principality of Liechtenstein certain provisions of the Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and the Swiss Confederation ("the Liechtenstein Agreement"), for the entry in the second column, substitute—

"The Switzerland and Liechtenstein Preferential Tariff, version 1.5, dated 26th November 2025.".

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

"The New Zealand Preferential Tariff, version 1.3, dated 26th November 2025.".

(10) In the row relating to the Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and the Swiss Confederation, for the entry in the second column, substitute—

"The Switzerland and Liechtenstein Preferential Tariff, version 1.5, dated 26th November 2025.".

(11) 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 1.6, dated 26th November 2025.".

(12) In the row relating to the General Terms for the United States of America and the United Kingdom of Great Britain and Northern Ireland Economic Prosperity Deal, for the entry in the second column, substitute—

"The United States Preferential Tariff, version 1.1, dated 26th November 2025.".

Christian Wakeford
Lilian Greenwood
9th December 2025 Two of the Lords Commissioners of His Majesty's Treasury

Signed by authority of the Secretary of State

Chris Bryant
Minister of State
4th December 2025 Department for Business and Trade

EXPLANATORY NOTE

(This note is not part of the Regulations)

Regulation 3 provides for the definitions of EP country and SP country in the Trade Preference Scheme (Developing Countries Trading Scheme) Regulations 2023 (S.I. 2023/561) (the "DCTS Preference Regulations") to apply to the Customs (Origin of Chargeable Goods: Developing Countries Trading Scheme) Regulations 2023 (S.I. 2023/557) as well.

Regulation 4 provides for a new Part 4 to set out conditions for the processing of goods to constitute an important stage of manufacture in countries eligible for enhanced preferences, as defined by regulation 9 of the DCTS Preference Regulations.

Regulation 6 applies the existing notes in Schedule 1 Part 1, to the new Part 4. Note 1.4 is amended to provide for particular commodity codes in Part 3 to apply only to countries eligible for standard preferences, as defined by regulation 10 of the DCTS Preference Regulations and for the commodity codes in Part 4 to apply to countries eligible for enhanced preferences.

Regulation 7 amends the conditions required for the processing of particular goods in least developed countries ("LDCs"), as listed in Part 2 of Schedule 3 to the Taxation (Cross-border Trade) Act 2018 (c.22) ("the Act") to qualify for preferences. These conditions relate to goods in Chapters 61 and 62 of the Goods Classification Table, as defined in regulation 1(2) of the Customs Tariff (Establishment) (EU Exit) Regulations 2020 (S.I. 2020/1430). The conditions are amended to clarify that assembly from pre-cut or pre-made pieces is sufficient processing and to include crocheting. It further amends the conditions to include man-made staple fibres within the final alternative (dyeing) for Chapter 61, to align with the third alternative (spinning), and includes dyeing as well as printing for commodity codes 6213 and 6214.

Regulation 8 disapplies the conditions required for the processing of goods in Chapters 61 and 62 for countries eligible for enhanced preferences, so that those conditions only apply to countries eligible for standard preferences. It also amends those conditions to include crocheting.

Regulation 9 introduces the new Part 4, which specifies the conditions required for the processing of goods in Chapters 61 and 62 in countries eligible for enhanced preferences to qualify for preferences.

Regulation 10 amends the groups eligible for intra-regional cumulation under regulation 18 of the Customs (Origin of Chargeable Goods: Developing Countries Trading Scheme) Regulations 2023. The two existing groups are consolidated into a single group and expanded and a new group is added.

Regulation 11 adds an alternative limb by which a country can qualify as economically vulnerable under regulation 9 of the Trade Preference Scheme (Developing Countries Trading Scheme) Regulations 2023, and thereby be eligible for enhanced preferences. It also adds Vanuatu to the list of countries eligible for enhanced preferences.

Regulation 12 removes Vanuatu from the list of LDCs in Part 2 of Schedule 3 to the Act and adds it to the list of other eligible developing countries in Part 3 of Schedule 3 to the Act.

Regulation 13 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. Minor corrections are made to codes relating to aluminium tubes and pipes and mineral fuels and oils. Table 2 of the authorised use document

is amended to extend authorised use to certain aircraft components imported into the UK to persons participating in the New Joint Strike Force Fighter Production, Sustainment and Follow-On Development Memorandum of Understanding (New JSF PSFD MOU). Table 3 of the document is amended to clarify that the description of steel includes goods that can be produced from the transformation of "Non alloy and other alloy hot rolled sheets and strips".

Regulation 14 amends the definition of the "Tariff of the United Kingdom" document in regulation 1(2) of the Customs Tariff (Establishment) (EU Exit) Regulations 2020 to refer to a new version of that document. The new version of that document makes minor technical and administrative corrections to improve the document's overall clarity.

Regulation 15 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 this document contains amendments to the rates for authorised use to reflect the changes to the authorised use document made by regulation 13.

Regulation 16 amends the definition of "Quota Table" in regulation 2(1) of the Customs (Tariff Quotas) (EU Exit) Regulations 2020 (S.I. 2020/1432) to refer to a revised version 4.4 of the "Tariff Quotas" document. An increase to quota 05.7713, an autonomous tariff quota for sugar, is included in that document which will take effect for the goods concerned at the start of the next quota year on 1st January 2026.

Regulation 17 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 refer to a new version of that document. The new version of that document has been revised to extend the suspension of tariffs on certain goods, and correct minor errors in existing suspensions.

Regulation 18 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 Preferential Tariff reference documents update quota volumes and administration in accordance with the terms of the arrangement, update commodity codes and correct errors. The Preferential Tariff reference document for the Faroe Islands is updated to give effect to Decision No. 1/2025 of the United Kingdom-Faroe Islands Joint Committee of 19th August 2025, which increased the annual tariff quota for fish feed to 20,000 tonnes. The origin reference document for the Eastern and Southern Africa States is updated to give effect to Decision No. 1/2025 of the Customs Cooperation Committee of 6th November 2025, which provides for a derogation from rules of origin in respect of preserved tuna and tuna loins.

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. As updates have been made to the documents referred to in the provisions of this instrument by notice under section 32A of the Act, certain of the version number updates appear as non-sequential in this instrument.

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 maintains the position of existing legislation, which was covered by a 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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