STATUTORY INSTRUMENTS

2025 No. 417

CUSTOMS

The Customs (Tariff and Miscellaneous Amendments) Regulations 2025

Made - - - -	*31st March 2025*
Laid before the House of Commons	*2nd April 2025*
Coming into force - -	*27th April 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, 31(6) and (7), and 32(7) and (8) 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 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 section 9(3) 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 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.

Further to section 28 of the Act, the Treasury and the Secretary of State, in exercising the function of making these Regulations and the Secretary of State, in making recommendations about these Regulations, 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**) 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 9, 11, 12, and 19 by S.I. 2020/1432, 1434, 1435, 1439, 1457 and 1605. 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.

(a) may be cited as the Customs (Tariff and Miscellaneous Amendments) Regulations 2025;

(b) come into force on 27th April 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 ""Authorised Use: Eligible Goods and Authorised Uses, "version 2.16", dated 4th December 2024" substitute ""Authorised Use: Eligible Goods and Authorised Uses, version 2.18", dated 27th March 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 1.22, dated 4th December 2024" substitute "version 1.24, dated 27th March 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 1.16", dated 4th December 2024" substitute ""Authorised Use: Eligible goods and rates, version 1.18", dated 27th March 2025(**f**)".

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

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

(2) In regulation 2(1) (general interpretation), in the definition of "Quota Table", for "version 4.2" dated 23rd April 2024" substitute "version 4.3" dated 27th March 2025"(**h**).

(**a**) S.I. 2018/1249, amended by S.I. 2023/774 and 2024/1292; there are other amending instruments but none are relevant.

(**b**) The document entitled "Authorised Use: Eligible Goods and Authorised Uses, version 2.18 dated 27th March 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. By virtue of section 32A of the Act (as inserted by section 75 of the Finance Act 2022 (c. 3)), where regulations made under 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.

(**c**) S.I. 2020/1430, amended by S.I. 2024/1292; there are other amending instruments but none are relevant.

(**d**) The document entitled "The Tariff of the United Kingdom, version 1.24, dated 28th March 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; relevant amending instruments are S.I. 2023/774 and 2024/1292.

(**f**) The document entitled "Authorised Use: Eligible goods and rates, version 1.18 dated 27th March 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.

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

(**h**) The Quota Table is contained in the document entitled "Tariff Quotas, version 4.3" dated 27th March 2025. The table is published separately and available at: www.gov.uk.government/publication/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.

(3) In regulation 6 (quota volume), in paragraph (2B)(b), after the first occurrence of "quota period" insert "until the expiry of the quota period which commenced on 1st January 2025 and expires on 31st December 2025,".

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

6. In regulation 2 (interpretation) of the Customs Tariff (Suspensions 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 2.8 dated 27th March 2025;(**b**)"

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

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

(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 1.8, dated 27th March 2025.".

(3) 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 second column, substitute—

> "The Canada Preferential Tariff, version 1.9, dated 27th March 2025.".

(4) 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 1.6, dated 27th March 2025.".

(5) In the row relating to the Free Trade Agreement between Iceland, the Principality of Liechtenstein and the Kingdom of Norway and the United Kingdom of Great Britain and Northern Ireland, for the entry in the second column, substitute—

> "The Iceland-Norway Preferential Tariff, version 2.4, dated 27th March 2025.".

(6) 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—

(**a**) S.I. 2020/1435, amended by S.I. 2024/1292; there are other amending instruments but none are relevant.

(**b**) The Tariff Suspension Document, version 2.8 dated 27th March 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.

(**c**) 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 and 2021/1489, 2022/174, 2022/525, 2022/613 and 2022/899, 2023/194, 2023/195, 2023/433, 2023/774, 2023/1192, 2023/1339 and 2023/1436 and 2024/303, 2024/424, 2024/823, 2024/1005 and 2024/1292.

(**d**) The reference documents referred to in regulation 7 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 Switzerland and Liechtenstein Preferential Tariff, version 1.4, dated 27th March 2025.".

(7) 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 1.4, dated 27th March 2025.".

(8) In the row relating to the Political, Free Trade and Strategic Partnership Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland and Ukraine, for the entry in the second column, substitute—

"The Ukraine Preferential Tariff, version 1.7, dated 27th March 2025.".

Anna Turley
Jeff Smith
31st March 2025 — Two of the Lords Commissioners of His Majesty's Treasury

Hayman of Ullock
Parliamentary Under Secretary of State
27th March 2025 — Department for Environment, Food and Rural Affairs

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 Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018 (S.I. 2018/1249) to refer to a revised "Authorised Use: Eligible Goods and Authorised Uses" document. The new version of this document adds and replaces commodity codes and descriptions to reflect commodity code updates and align with changes to the "Tariff of the United Kingdom" document, reflected by the updated version of that document referred to in regulation 3 of this instrument.

Regulation 3 amends the Customs Tariff (Establishment) (EU Exit) Regulations 2020 (S.I. 2020/1430) to refer to a revised "Tariff of the United Kingdom" document. The new version of this document updates the commodity code structure, descriptions, and some additional nomenclature changes in the legal notes to reflect changes made by the EU. It also applies a lower rate of import duty on 18 goods where the current duty rate exceeds the maximum upper bound rates the UK submitted to the World Trade Organization.

Regulation 4 amends the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020 (S.I. 2020/1431) to refer to a revised "Authorised Use: Eligible goods and rates" document. The new version of this document adds and replaces commodity codes and descriptions to reflect commodity code updates and align with changes to the "Tariff of the United Kingdom" document, reflected in the updated version of that document referred to in regulation 3 of this instrument.

Regulation 5 amends the Customs (Tariff Quotas) (EU Exit) Regulations 2020 (S.I. 2020/1432) to refer to a revised "Tariff Quotas" document. It also amends the annual increase to quota volume in respect of quota numbers 05.1922, 05.2115 and 05.2116 so that this increase only applies until 31st December 2025.

Regulation 6 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 implement new suspensions that were accepted following the 2024 application window for business suspensions, and make technical commodity code changes.

Regulation 7 amends Schedule 1 to the Customs Tariff (Preferential Trade Arrangements) Regulations 2020 (S.I. 2020/1457) to give effect to updated versions of the Preferential Tariff reference documents applicable in respect of preferential trade arrangements with various countries or territories. The Preferential Tariff reference documents update commodity codes, and update quota volumes in accordance with the terms of the arrangement. The Preferential Tariff reference documents for Canada, and Iceland and Norway, include amendments to clarify where certain World Trade Organization quotas are managed jointly with preferential tariff quotas.

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 31st October 2024: https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins.

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