STATUTORY INSTRUMENTS

2026 No. 36

CUSTOMS

The Customs (Tariff and Miscellaneous Amendments) Regulations 2026

Made - - - - at 10.55 a.m. on 20th January 2026

Laid before the House of Commons at 3.30 p.m. on 20th January 2026

Coming into force in accordance with regulation 1(2)

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 has recommended that these Regulations be made.

In accordance with section 11(7) of the Act, in considering what provision to include in regulations made under sections 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.—(1) These Regulations may be cited as the Customs (Tariff and Miscellaneous Amendments) Regulations 2026.

(2) These Regulations come into force as follows—

(a) regulations 1, 2, 3(1) and 3(3) come into force on 21st January 2026;

(b) regulation 3(2) comes into force on the date on which the Comprehensive Economic and Trade Agreement between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Republic of India signed on 24th July 2025 ("the India Agreement") enters into force.

(**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, 1642 and 1643.

(3) The Secretary of State must publish a notice in the London Gazette, as soon as reasonably practicable, of the date on which the India Agreement enters into force.

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

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) omit the entry relating to quota number 05.4010, including the footnote reference;

(b) in the footnotes, omit footnote (10).

Amendment of Schedule 1 to 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 in respect of the Trade and Partnership Agreement between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the State of Israel, signed on 18th February 2019—

(a) in the first column insert—

"Comprehensive Economic and Trade Agreement between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Republic of India, signed on 24th July 2025.";

(b) in the second column insert—

"The India Preferential Tariff, version 1.0, dated 13th January 2026.";

(c) in the third column insert—

"The India Origin Reference Document, version 1.0, dated 13th January 2026.".

(3) 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 1.2, dated 13th January 2026.".

(**a**) S.I. 2020/1432; amended by S.I. 2020/1657, 2021/382, 2021/527, 2023/195 and 2025/753; there are other amending instruments but none is relevant.

(**b**) S.I. 2020/1457; Schedule 1 was substituted by S.I. 2020/1657 and amended by S.I. 2025/753. There are other amending instruments, but none is relevant.

(**c**) 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.

Taiwo Owatemi
Gen Kitchen
At 10.55 a.m. on 20th January 2026 Two of the Lords Commissioners of His Majesty's Treasury

Chris Bryant
Minister of State
At 9.45 a.m. on 20th January 2026 Department for Business and Trade

EXPLANATORY NOTE

(This note is not part of the Regulations)

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. It removes preferential United States beef quota 05.4010 from this table to reflect a change in the administration of this quota from 'licensed' to 'first come first served'. 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 the table in 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. The following preferential trade arrangement is, by this instrument, inserted in the table in Schedule 1 to S.I. 2020/1457:

— Comprehensive Economic and Trade Agreement between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Republic of India, signed on 24th July 2025.

Regulation 3 also updates the United States Preferential Tariff reference document to reflect the change to the administration of the beef quota.

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.

An impact assessment setting out the potential economic impact of the India Agreement was published on 24th July 2025 and is available electronically at https://www.gov.uk/government/publications/uk-india-free-trade-agreement-impact-assessment. This publication includes an assessment of impacts on the UK's regions and nations, sectors, employment, environment, consumers and businesses as well as the potential impacts on developing countries.

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ISBN 978-0-34-827862-0

£6.40

http://www.legislation.gov.uk/id/uksi/2026/36