STATUTORY INSTRUMENTS

2025 No. 1199

CUSTOMS

The Customs Tariff (Establishment) (EU Exit) (Amendment) Regulations 2025

Approved by the House of Commons

Made - - - - at 1.55 p.m. on 17th November 2025

Laid before the House of Commons at 4.30 p.m. on 17th November 2025

Coming into force - - 15th December 2025

The Treasury make these Regulations in exercise of the powers conferred by sections 8, 32(7) and (8) of the Taxation (Cross-border Trade) Act 2018(**a**) ("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 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.—(1) These Regulations may be cited as the Customs Tariff (Establishment) (EU Exit) (Amendment) Regulations 2025 and come into force on 15th December 2025.

(2) 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(**c**), in the definition of "Tariff of the United Kingdom",

(**a**) 2018 c. 22. Part 1 has been amended by the Taxation (Post-transition Period) Act 2020 (c. 26), section 2 and Schedule 1.
(**b**) A "standard case" is defined in section 8(8) of the Act.
(**c**) S.I. 2020/1430, amended by S.I. 2025/1003; there are other amending instruments but none is relevant.

for "version 1.27, dated 3rd September 2025" substitute "version 1.28, dated 10th November 2025(**a**)".

Gen Kitchen
Christian Wakeford
At 1.55 p.m. on 17th November 2025Two of the Lords Commissioners of His Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

Regulation 2 amends the Customs Tariff (Establishment) (EU Exit) Regulations 2020 (S.I. 2020/1430) to refer to a revised "Tariff of the United Kingdom" document. This new version of the document increases the import duty rate for the commodity codes 1006 20 19 13 and 1006 20 99 13 (husked basmati rice) from 0% to £25 per 1000kg and corrects a previous error by re-inserting the 14% import duty rate for the heading code 2007 99 93 (jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes).

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. This instrument maintains the position of existing legislation, which was covered by an overarching Tax Information and Impact Note published previously:

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

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(**a**) The document entitled "The Tariff of the United Kingdom, version 1.28, dated 10th 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.

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