STATUTORY INSTRUMENTS

2025 No. 1158

CUSTOMS

The Customs Tariff (Preferential Trade Arrangements) (Amendment) Regulations 2025

Made - - - -	*4th November 2025*
Laid before the House of Commons	*5th November 2025*
Coming into force - -	*31st December 2025*

These Regulations are made by the Treasury in exercise of the powers conferred by sections 9(1), 17(6) and (7) and 32(7) and (8) of the Taxation (Cross-border Trade) Act 2018(**a**) ("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 28 of the Act, the Treasury, 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) may be cited as the Customs Tariff (Preferential Trade Arrangements) (Amendment) Regulations 2025;

(b) come into force on 31st December 2025;

(c) extend to England and Wales, Scotland and Northern Ireland.

(**a**) 2018 c. 22. Part 1 has been amended by the Taxation (Post-transition Period) Act 2020 (c. 26), section 2 and Schedule 1. Section 9 of the Act has been modified by S.I. 2020/1434, 1439, 1457 and 1605.

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

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

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

> "The Republic of Korea Origin Reference Document, version 1.3, dated 31st October 2025.".

Gen Kitchen
Stephen Morgan
4th November 2025 Two of the Lords Commissioners of His Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

Regulation 2 amends Schedule 1 to the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020 (S.I. 2020/1457) to give effect to an updated version of the origin reference document applicable in respect of the preferential trade arrangement with the Republic of Korea. The origin reference document is updated to give effect to an amendment to that preferential trade agreement concerning the extension of provisions on cumulation of origin and direct transport in respect of the European Union. The amendment was agreed between the United Kingdom and the Republic of Korea by exchange of notes on 24th October 2025.

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 an overarching 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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(**a**) 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 and 2025/753.

(**b**) The Republic of Korea Origin Reference Document, version 1.3, dated 31st October 2025 is available electronically at: 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.

ISBN 978-0-34-827633-6

£6.40

http://www.legislation.gov.uk/id/uksi/2025/1158