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STATUTORY INSTRUMENTS

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**2021 No. 871**

**CUSTOMS**

**The Customs Tariff (Preferential Trade Arrangements)  
(EU Exit) (Amendment) (No. 2) Regulations 2021**

*Made - - - - 20th July 2021*  
*Laid before the House of*  
*Commons - - - - 21st July 2021*  
*Coming into force in accordance with regulation 1*

These Regulations are made by the Treasury, in exercise of the powers conferred by sections 9(1), 11(1), (3) and (4), 17(6) and (7), 19(1) and (4), 31(6) and (7) and 32(7), (8) and (13) of the Taxation (Cross-border Trade) Act 2018<sup>(1)</sup> (“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 section 28 of the Act, the Treasury, in exercising the function of making the following Regulations, has had regard to international arrangements to which Her Majesty’s Government in the United Kingdom is a party that are relevant to the exercise of that function.

Further to sections 9(3) and 17(8) of the Act, the Secretary of State recommends that these Regulations be made.

In accordance with section 11(7) of the Act, in considering what provision to include in regulations made under section 11(1) and (3) of the Act, the Treasury has had regard to recommendations made by the Secretary of State.

**Citation and commencement**

**1.—**(1) These Regulations may be cited as the Customs Tariff (Preferential Trade Arrangements) (EU Exit) (Amendment) (No. 2) Regulations 2021.

(2) Except as provided in paragraph (3), they come into force on 11th August 2021.

(3) The amendment made by paragraph (6) of regulation 2 comes into force on 1st September 2021.

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(1) [2018 c. 22](#). Any power of HMRC Commissioners to make regulations under Part 1 of the Taxation (Cross-border Trade) Act 2018 (“the Act”) is exercisable concurrently by the Treasury by virtue of section 32(13) of that Act. Part 1 of the Act is amended by the Taxation (Post-transition Period) Act 2020 ([c. 26](#)), sections 1 and 2 and Schedule 1. Section 9 of the Act is modified by [S.I. 2020/1439](#) and [S.I. 2020/1457](#).

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

2.—(1) The table in Schedule 1 to the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020<sup>(2)</sup> (which relates to agreements to which those Regulations apply) is amended as follows.

(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, signed on 15th May 2019 and applied between the United Kingdom of Great Britain and Northern Ireland and the Republic of Ecuador, for the entry in the second column substitute—

“The Andean Countries Preferential Tariff, version 1.2, dated 19th July 2021.”.

(3) In the row relating to the Trade Continuity Agreement between the United Kingdom of Great Britain and Northern Ireland and the United Mexican States, signed on 15th December 2020, for the entry in the second column substitute—

“The Mexico Preferential Tariff, version 1.1, dated 19th July 2021.”.

(4) In the row relating to the Economic Partnership Agreement between the South African Customs Member States and Mozambique, of the one part, and the United Kingdom of Great Britain and Northern Ireland of the other part, signed by the United Kingdom of Great Britain and Northern Ireland, the Republic of Botswana, the Kingdom of Eswatini, the Kingdom of Lesotho, the Republic of Mozambique and the Republic of Namibia on 9th October 2019 and by the Republic of South Africa on 16th October 2019, for the entry in the second column substitute—

“The South African Customs Union and Mozambique Preferential Tariff, version 1.2, dated 19th July 2021.”.

(5) In the row relating to the Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and the Republic of Singapore signed on 10th December 2020, for the entry in the second column substitute—

“The Singapore Preferential Tariff, version 1.1, dated 19th July 2021.”.

(6) In the row relating to the Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and the Swiss Confederation, signed on 11th February 2019, for the entry in the third column substitute—

“The Switzerland Origin Reference Document, version 1.1, dated 19th July 2021.”.

(7) 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, signed on 8th October 2020, for the entry in the second column substitute—

“The Ukraine Preferential Tariff, version 1.1, dated 19th July 2021.”.

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(2) Schedule 1 to [S.I. 2020/1457](#) was substituted by regulation 5 of, and Schedule 1 to, [S.I. 2020/1657](#) and was amended by [S.I. 2021/241](#), [382](#), [527](#) and [693](#).

20th July 2021

19th July 2021

*James Morris*  
*David Rutley*  
Two of the Lord's Commissioners of Her  
Majesty's Treasury  
*Greg Hands*  
Minister of State for Trade Policy  
Department for International Trade

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations are made under the Taxation (Cross-border Trade) Act 2018 (c. 22) (“the Act”). They make amendments to the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020 (S.I. 2020/1457) to give effect in legislation to the preferential customs import duty rates agreed under further free trade arrangements entered into between Her Majesty’s Government in the United Kingdom and the governments of other countries or territories.

Regulation 2 amends the table in Schedule 1 to S.I. 2020/1457 (which sets out the list of arrangements between Her Majesty’s Government in the United Kingdom and the governments of other countries or territories) to update the references to the Preferential Tariff Reference Documents applicable in respect of arrangements with the Andean Countries, Mexico, the South African Customs Union and Mozambique, Singapore and Ukraine. It also updates the Origin Reference Document in respect of the arrangement with Switzerland.

These Reference Documents are available electronically at: <https://www.gov.uk/government/collections/customs-vat-and-excise-uk-transition-legislation-from-1-january-2021>. Hard copies are held and available to view free of charge at the Department for International Trade, Old Admiralty Building, London SW1A 2BL. A person unable to access these arrangements electronically can arrange access to a hard copy, subject to government advice on social distancing and travel, by telephoning the Department for International Trade on 0203 987 7277.

A full impact assessment has not been produced for this instrument as no, or no significant impact on business, charities or voluntary bodies is foreseen.