

**2024 No. 1292**

**CUSTOMS**

**The Customs (Tariff and Miscellaneous Amendments) (No. 4)  
Regulations 2024**

*Made - - - - 5th December 2024*

*Laid before the House of Commons 9th December 2024*

*Coming into force in accordance with regulation 1(2)*

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) and (3), 17(6) and (7), 19, 32(7) and (8) of, and paragraph 13 of Schedule 2 to, 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 sections 9(3) and 17(8) of the Act, the Secretary of State recommends that these Regulations be made.

Further to section 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) and (3) 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, 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.—(1)** These Regulations may be cited as the Customs (Tariff and Miscellaneous Amendments) (No. 4) Regulations 2024.

**(2)** These Regulations come into force as follows—

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- (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 8, 9, 11, 12, 17 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) regulation 3(5) comes into force on 4th January 2025;
  - (b) regulation 4 comes into force immediately before regulation 3(3)(h) of the Customs (Tariff and Miscellaneous Amendments) (No. 3) Regulations 2024(a) comes into force;
  - (c) all other provisions of these Regulations come into force on 1st January 2025.
- (3) 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(b), in the definition of “Tariff of the United Kingdom”, for “version 1.21, dated 30th September 2024” substitute “version 1.22, dated 4th December 2024(c)”.

### **Amendment of 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(d) is amended as follows(e).

(2) 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 1.8, dated 4th December 2024.”.

(3) In the row relating to the Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland and the Republic of Chile, for the entry in the second column, substitute—

“The Chile Preferential Tariff, version 2.7, dated 4th December 2024.”.

(4) In the row relating to the Agreement establishing an Economic Partnership between the Eastern and Southern Africa States, on the one part, and the United Kingdom of Great Britain and Northern Ireland, on the other part—

(a) for the entry in the second column substitute—

“The Eastern and Southern Africa States Preferential Tariff, version 2.3, dated 4th December 2024.”.

(b) for the entry in the third column substitute—

“The Eastern and Southern Africa States Origin Reference Document, version 1.3, dated 4th December 2024.”.

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- (a) S.I. 2024/1005.
  - (b) S.I. 2020/1430, amended by 2024/1005; there are other amending instruments but none is relevant.
  - (c) The document entitled “the Tariff of the United Kingdom, version 1.22, dated 4th December 2024”, 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. By virtue of section 32A of the Act (as inserted by section 75 of the Finance Act 2022 (c. 3)), where regulations made under any of 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.
  - (d) S.I. 2020/1457. Schedule 1 was substituted by regulation 5 of, and Schedule 1 to, S.I. 2020/1657, and amended by S.I. 2021/241, 382, 527, 693, 871, 1192 and 1489 and 2022/174, 525, 613 and 899 and 2023/194, 195, 433, 774, 1192, 1339 and 1436 and 2024/303, 424, 823 and 1005.
  - (e) 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.

(5) In the row relating to the Trade and Cooperation Agreement between the United Kingdom of Great Britain and Northern Ireland, of the one part, and the European Union and the European Atomic Energy Community, of the other part, for the entry in the third column, substitute—

“The European Union Origin Reference Document, version 1.3, dated 4th December 2024.”.

(6) 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 2.3, dated 4th December 2024.”.

(7) In the row relating to 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, for the entry in the second column, substitute—

“The Israel Preferential Tariff, version 2.6, dated 4th December 2024.”.

(8) In the row relating to the Agreement between the United Kingdom of Great Britain and Northern Ireland and Japan for a Comprehensive Economic Partnership, for the entry in the second column, substitute—

“The Japan Preferential Tariff, version 2.8, dated 4th December 2024.”.

(9) In the row relating to the Trade Continuity Agreement between the United Kingdom of Great Britain and Northern Ireland and the United Mexican States, for the entry in the second column, substitute—

“The Mexico Preferential Tariff, version 1.5, dated 4th December 2024.”.

(10) In the row relating to the Partnership, Trade and Cooperation Agreement between the United Kingdom of Great Britain and Northern Ireland the Republic of North Macedonia, for the entry in the second column, substitute—

“The North Macedonia Preferential Tariff, version 1.4, dated 4th December 2024.”.

(11) In the row relating to the Partnership, Trade and Cooperation Agreement between the United Kingdom of Great Britain and Northern Ireland and the Republic of Serbia, for the entry in the second column, substitute—

“The Serbia Preferential Tariff, version 1.4, dated 4th December 2024.”.

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

“The Singapore Preferential Tariff, version 1.8, dated 4th December 2024.”.

(13) In the row relating to The Economic Partnership Agreement between the Southern African Customs Union Member States and Mozambique, of the one part, and the United Kingdom of Great Britain and Northern Ireland of the other part, for the entry in the second column, substitute—

“The Southern African Customs Union and Mozambique Preferential Tariff, version 1.7, dated 4th December 2024.”.

#### **Amendment of the Customs (Tariff and Miscellaneous Amendments) (No. 3) Regulations 2024**

4.—(1) The Customs (Tariff and Miscellaneous Amendments) (No. 3) Regulations 2024 are amended as follows.

(2) In regulation 3(3)(h) (amendment of the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020), for “The Viet Nam Preferential Tariff, version 1.8, dated 30th September 2024” substitute “The Viet Nam Preferential Tariff, version 1.9, dated 4th December 2024”.

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

5. In regulation 2 (interpretation) of the Customs Tariff (Suspension of Import Duty Rates) (EU Exit) Regulations 2020(a), for the definition of “Suspension of Import Duty Rates Document” substitute—

““Suspensions of Import Duty Rates Document” means the Tariff Suspension Document, version 2.6 dated 4th December 2024;(b)”

#### **Amendment of the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018**

6. In regulation 32(2) (authorised uses) of the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018(c), for ““version 2.14”, dated 21st April 2024” substitute ““version 2.16”, dated 4th December 2024(d)”.

#### **Amendment of the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020**

7. 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 ““version 1.14”, dated 21st April 2024” substitute ““version 1.16”, dated 4th December 2024(f)”.

*Vicky Foxcroft*  
*Jeff Smith*

5th December 2024

Two of the Lords Commissioners of His Majesty’s Treasury

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- (a) S.I. 2020/1435, amended by S.I. 2024/1005; there are other amending instruments but none are relevant.
- (b) The document entitled “Tariff Suspension Document, version 2.6 dated 4th December 2024” 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. 2018/1249, amended by S.I. 2023/774 and S.I. 2024/563. There are other amending instruments but none are relevant.
- (d) The document entitled “Authorised Use: Eligible Goods and Authorised Uses, version 2.16 dated 4th December 2024” 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.
- (e) S.I. 2020/1431 relevantly amended by S.I. 2023/774 and S.I. 2024/563.
- (f) The document entitled “Authorised Use: Eligible goods and rates, version 1.16 dated 4th December 2024” 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.

## **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 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 liberalises tariffs on five chemical commodity codes to realign with changes made by the EU. These changes achieve this by absorbing the five chemical commodity codes into one new code to which a 0% tariff applies. The new version also includes technical amendments to update the commodity code structure, descriptions and some additional nomenclature changes, and updates to commodity codes in the legal notes, to reflect changes by the EU to its legal notes which are to be deleted and replaced on 1st January 2025.

Regulation 3 amends the table in 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 and Origin reference documents applicable in respect of preferential trade arrangements with various countries or territories. The Preferential Tariff reference documents update commodity codes, update quota volumes in accordance with the terms of the arrangement, and correct errors. The Preferential Tariff reference documents for Canada, Chile, and Iceland and Norway, include amendments to clarify where certain World Trade Organisation (WTO) quotas are managed jointly with preferential tariff quotas. The Origin reference document for the Eastern and Southern Africa States is amended to increase the origin quota for preserved tuna and tuna loins, to give effect to a Joint Committee Decision dated 14th October 2024 as agreed between the United Kingdom and the Eastern and Southern Africa States. The Origin reference document for the European Union is updated to give effect to a Partnership Council Decision between the United Kingdom and the European Union dated 5th November 2024 which transposed the product-specific rules of origin under the Trade and Cooperation Agreement to the updated HS 2022 nomenclature.

Regulation 4 amends the Customs (Tariff and Miscellaneous Amendments) (No. 3) Regulations 2024 (S.I. 2024/1005) to update references to the preferential tariff reference document applicable in respect of the preferential trading arrangements between the United Kingdom and the Socialist Republic of Viet Nam. The reference document has been revised to reflect technical changes and updates.

Regulation 5 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 extend the suspension of tariffs on certain goods and make technical commodity code changes.

Regulation 6 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.

Regulation 7 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 versions of these documents amend Table 2: Goods used by, or on behalf of, the UK armed forces by adding a heading code 8806 - Unmanned aircraft. The effect of this new heading will result in a reduction of duty being paid for other

goods that are imported to be incorporated/fitted to unmanned aircraft that would otherwise be liable to a higher rate of duty if they were imported on their own.

An Impact Assessment has not been prepared for this instrument as it largely maintains the position of existing legislation, which was covered by an overarching Tax Information and Impact Note published earlier this year: <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>.

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