

This Statutory Instrument corrects defects in S.I. 2020/1431, 2020/1438 and S.I. 2020/1457 and is being issued free of charge to all known recipients of those Statutory Instruments.

STATUTORY INSTRUMENTS

2021 No. 1489

CUSTOMS

**The Customs (Miscellaneous Provisions)
(Amendment) (EU Exit) Regulations 2021**

		<i>at 10.00 a.m. on</i>
<i>Made</i>	- - - -	<i>29th December 2021</i>
<i>Laid before the House of</i>		<i>at 14.30 p.m. on</i>
<i>Commons</i>	- - - -	<i>29th December 2021</i>
<i>Coming into force</i>	- -	<i>1st January 2022</i>

These Regulations are made by the Treasury in exercise of the powers conferred by sections 8, 9(1), 11(1), 11(3), 11(4), 12(1), 15(1), 16, 17(6), 17(7), 19, 32(7), 32(8) and 32(13) of, and paragraph 13 of Schedule 2 and paragraph 1(3)(c) of Schedule 7 to, the Taxation (Cross-border Trade) Act 2018⁽¹⁾, and so far as is applicable by the Secretary of State in exercise of the powers conferred by sections 10(1) to 10(3) and 10(6), 11(3), (4) and (6), 15(1), and 32(6) to 32(8), and paragraph 2(1) of Schedule 3 and paragraph 1(3) of Schedule 7 to that Act.

In considering the rate of import duty that ought to apply to goods in a standard case⁽²⁾ for which provision is made by these Regulations, the Treasury have had regard to the matters in section 8(5) of that Act and the recommendation about the rate made to the Treasury by the Secretary of State further to section 8(6) of that Act.

The Secretary of State has recommended that, in accordance with sections 9(3) and 17(8) of that Act, the following Regulations should be made.

(1) 2018 c. 22; 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. Paragraph 15 of Schedule 2 was amended by section 2(5) of, and paragraph 9 of Schedule 1 to, the Taxation (Post-transition Period) Act 2020 (c. 26).

(2) "A standard case" is defined in section 8(8) of the Taxation (Cross-border Trade) Act 2018.

PART 1

Introduction

Citation and commencement

1. These Regulations may be cited as the Customs (Miscellaneous Provisions) (Amendment) (EU Exit) Regulations 2021 and come into force on 1st January 2022.

PART 2

Tariffs etc.

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

2.—(1) The Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018(3) are amended as follows.

(2) In regulation 32(2) (authorised uses)(4), for ““Authorised Use: Eligible Goods and Authorised Uses (version 2.2)” dated 19th July 2021” substitute ““Authorised Use: Eligible Goods and Authorised Uses (version 2.3)” dated 28th December 2021”(5).

Amendment of the Customs Tariff (Establishment) (EU Exit) Regulations 2020

3. In regulation 1(2) of the Customs Tariff (Establishment) (EU Exit) Regulations 2020 (citation, commencement and interpretation)(6), in the definition of “Tariff of the United Kingdom”, for “1.6, dated 25th October 2021” substitute “1.7, dated 28th December 2021”(7).

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

4.—(1) The Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020(8) are amended as follows.

(2) In regulation 2(1) (interpretation)(9), in the definition of “UK Reliefs document”, for “1.2 dated 22nd March 2021” substitute “1.3 dated 28th December 2021”(10).

(3) [S.I. 2018/1249](#).

(4) Relevant amending instruments are [S.I. 2020/1432](#), [2021/380](#) and [2021/870](#).

(5) The document entitled “Authorised Use: Eligible Goods and Authorised Uses (version 2.3)” dated 28th December 2021, is available electronically from <https://www.gov.uk/government/collections/customs-vat-and-excise-uk-transition-legislation-from-1-january-2021>. A person unable to access the document electronically may access it, while government advice on social distancing and unnecessary travel applies, in hard copy by post free of charge on application to 0300 322 9434, and otherwise by inspection free of charge at HMRC, 100 Parliament Street, London SW1A 2BQ.

(6) [S.I. 2020/1430](#); relevant amending instruments are [S.I. 2021/63](#), [2021/380](#), [2021/520](#), [2021/661](#), [2021/870](#) and [2021/1191](#).

(7) The Tariff of the United Kingdom version 1.7, dated 28th December 2021, is available electronically from <https://www.gov.uk/government/collections/customs-vat-and-excise-uk-transition-legislation-from-1-january-2021>. A person unable to access the document electronically may access it, while government advice on social distancing and unnecessary travel applies, in hard copy by post free of charge on application to 0300 322 9434, and otherwise by inspection free of charge at HMRC, 100 Parliament Street, London, SW1A 2BQ.

(8) [S.I. 2020/1431](#).

(9) Relevant amending instruments are [S.I. 2020/1605](#) and [2021/380](#).

(10) The UK Reliefs document version 1.3 dated 28th December 2021, is available electronically from <https://www.gov.uk/government/collections/customs-vat-and-excise-uk-transition-legislation-from-1-january-2021>. A person unable to access the document electronically may access it, while government advice on social distancing and unnecessary travel applies, in hard copy by post free of charge on application to 0300 322 9434, and otherwise by inspection free of charge at HMRC, 100 Parliament Street, London SW1A 2BQ.

- (3) In regulation 11 (notifications further to a claim for relief)—
- (a) after paragraph (2) insert—
- “(2A) Where a claim for relief is made in the Customs declaration made in respect of the goods and the declaration is accepted before the expiry of the period in paragraph (2) (b), the notification of receipt is to be treated as having been given under paragraph (2).
- (2B) Where a claim for relief is made in the Customs declaration made in respect of the goods and the declaration is rejected before the expiry of the period in paragraph (2) (b), the claim is to be treated as if it had never been made.”;
- (b) in paragraph (3), omit subparagraph (a);
- (c) after paragraph (3) insert—
- “(3A) Paragraphs (3B) and (3C) apply where a claim for relief is made in a Customs declaration.
- (3B) In relation to a claim for partial relief or where HMRC have determined to refuse a claim, a notification of liability to import duty in respect of the goods to which the claim relates is to be treated as if it were also the notification of determination required under paragraph (3) unless that notification of liability has been given before the date of the determination.
- (3C) In relation to a claim for relief that is granted where no notification of liability to import duty is given in respect of the goods to which the claim relates, discharge of the goods from the free-circulation procedure is to be treated as the notification of determination required under paragraph (3) unless a notification of determination has been given in respect of the claim before the goods were discharged.”;
- (d) in paragraph (4), for “Reasons” substitute “Subject to paragraph (4A), reasons”;
- (e) after paragraph (4) insert—
- “(4A) Where a claim for relief is made in a Customs declaration made in respect of the goods and the claim is refused—
- (a) paragraph (4) is to be disregarded, and
- (b) reasons for refusal of the claim must be given to the claimant on request.”.
- (4) In regulation 20(4) (lower rate of import duty – goods declared for an authorised use procedure)(11), for “1.2 dated 19th July 2021” substitute “1.3 dated 28th December 2021”(12).

Amendment of the Customs (Origin of Chargeable Goods) (EU Exit) Regulations 2020

5. In regulation 2 of the Customs (Origin of Chargeable Goods) (EU Exit) Regulations 2020 (interpretation)(13), in the definition of “Rules of Origin”, for “1.0 dated 7th December 2020” substitute “1.1 dated 28th December 2021”(14).

(11) Relevant amending instruments are [S.I. 2021/380](#) and [2021/870](#).

(12) The document entitled “Authorised Use: Eligible goods and rates” version 1.3 dated 28th December 2021, is available electronically from <https://www.gov.uk/government/collections/customs-vat-and-excise-uk-transition-legislation-from-1-january-2021> . A person unable to access the document electronically may access it, while government advice on social distancing and unnecessary travel applies, in hard copy by post free of charge on application to 0300 322 9434, and otherwise by inspection free of charge at HMRC, 100 Parliament Street, London SW1A 2BQ.

(13) [S.I. 2020/1433](#).

(14) The document entitled “Rules of Origin: Special Rules for Determining Non-Preferential Origin, Version 1.1 dated 28th December 2021” is available electronically from <https://www.gov.uk/government/collections/customs-vat-and-excise-uk-transition-legislation-from-1-january-2021> . A person unable to access the document electronically may access it, while government advice on social distancing and unnecessary travel applies, in hard copy by post free of charge on application to 0300 322 9434, and otherwise by inspection free of charge at HMRC, 100 Parliament Street, London SW1A 2BQ.

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

6. In regulation 2 of the Customs Tariff (Suspension of Import Duty Rates) (EU Exit) Regulations 2020(15), in the definition of “Suspensions of Import Duty Rates Document”, for “1.4, dated 25th October 2021” substitute “1.5, dated 28th December 2021(16)”.

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

7.—(1) The table in Schedule 1 to the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020(17) (which relates to agreements to which those Regulations apply) is amended as follows(18).

(2) 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 Albania, signed on 5th February 2021—

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

“The Albania Preferential Tariff, version 1.2, dated 28th December 2021.”

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

“The Albania Origin Reference Document, version 1.1, dated 28th December 2021.”

(3) 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—

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

“The Andean Countries Preferential Tariff, version 1.3, dated 28th December 2021.”

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

“The Andean Countries Origin Reference Document, version 1.1, dated 28th December 2021.”

(4) In the row relating to the Interim Agreement establishing an Economic Partnership Agreement between the United Kingdom of Great Britain and Northern Ireland, on the one part, and the Republic of Cameroon, on the other part, signed on 9th March 2021—

(a) in the first column—

(i) for “on the one part,” substitute “of the one part,”;

(ii) for “on the other part,” substitute “of the other part,”;

(15) S.I. 2020/1435, amended by S.I. 2021/63, 380, 870 and 1191.

(16) The Tariff Suspension Document, version 1.5, dated 28th December 2021 is available electronically from <https://www.gov.uk/government/collections/customs-vat-and-excise-uk-transition-legislation-from-1-january-2021>. A person unable to access this document electronically can arrange access to a hard copy, subject to government advice on social distancing and travel, by calling 0203 987 7277, and otherwise by inspection free of charge at the Department for International Trade, Old Admiralty Building, London SW1A 2AY.

(17) S.I. 2020/1457, as amended by S.I. 2020/1657, S.I. 2021/241, 2021/382, 2021/527, 2021/693, 2021/871 and 2021/1192

(18) The arrangements and associated reference documents referred to regulation 7 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 2DY. A person unable to access these reference documents electronically can arrange access to a hard copy, while government advice on social distancing and travel applies, by telephoning the Department for International Trade on 020 3987 7277.

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

“The Cameroon Origin Reference Document, version 1.3, dated 28th December 2021.”

(5) In the row relating to the Trade Continuity Agreement between the United Kingdom of Great Britain and Northern Ireland and Canada, signed by Canada on 9th December 2020—

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

“The Canada Preferential Tariff, version 1.3, dated 28th December 2021.”

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

“The Canada Origin Reference Document, version 1.1, dated 28th December 2021.”

(6) In the row relating to the Economic Partnership Agreement between the CARIFORUM States, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part, for the entry in the third column substitute—

“The CARIFORUM Origin Reference Document, version 1.2, dated 28th December 2021.”

(7) In the row relating to the Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland and Central America, signed on 18th July 2019—

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

“The Central America Preferential Tariff, version 2.3, dated 28th December 2021.”

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

“The Central America Origin Reference Document, version 1.1, dated 28th December 2021.”

(8) 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, signed on 30th January 2019—

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

“The Chile Preferential Tariff, version 2.2, dated 28th December 2021.”

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

“The Chile Origin Reference Document, version 1.1, dated 28th December 2021.”

(9) In the row relating to the Stepping Stone Economic Partnership Agreement between the United Kingdom of Great Britain and Northern Ireland, of the one part, and Côte d’Ivoire, of the other part, signed on 15th October 2020, for the entry in the third column substitute—

“The Côte d’Ivoire Origin Reference Document, version 1.1, dated 28th December 2021.”

(10) In the row relating to the Agreement establishing an Economic Partnership between the Eastern and Southern African States, on the one part, and the United Kingdom of Great Britain and Northern Ireland, on the other part, signed by the Republic of Mauritius, the Republic of Seychelles and the Republic of Zimbabwe on 31st January 2019, for the entry in the third column substitute—

“The Eastern and Southern African States Origin Reference Document, version 1.1, dated 28th December 2021.”

(11) In the row relating to the Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland and the Arab Republic of Egypt, signed on 5th December 2020—

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

“The Egypt Preferential Tariff, version 1.2, dated 28th December 2021.”

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

“The Egypt Origin Reference Document, version 1.1, dated 28th December 2021.”

(12) In the row relating to the Agreement on Trade and Co-operation between the European Union and the European Atomic Energy Community on the one part, and the United Kingdom of Great Britain and Northern Ireland on the other part, signed on 30th December 2020, for the entry in the third column substitute—

“The European Union Origin Reference Document, version 1.1, dated 28th December 2021.”

(13) In the row relating to the Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and the Kingdom of Denmark in respect of the Faroe Islands, signed on 31st January 2019—

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

“The Faroe Islands Preferential Tariff, version 2.1, dated 28th December 2021.”

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

“The Faroe Islands Origin Reference Document, version 1.1, dated 28th December 2021.”

(14) In the row relating to the Agreement establishing a Strategic Partnership and Cooperation Agreement between the United Kingdom of Great Britain and Northern Ireland and Georgia, signed on 21st October 2019, for the entry in the third column substitute—

“The Georgia Origin Reference Document, version 1.1, dated 28th December 2021.”

(15) In the row relating to the Interim Trade Partnership Agreement between the Republic of Ghana, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part, signed on 2nd March 2021—

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

“Interim Trade Partnership Agreement between the United Kingdom of Great Britain and Northern Ireland, of the one part, and the Republic of Ghana, of the other part, signed on 2nd March 2021.”

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

“The Ghana Origin Reference Document, version 1.1, dated 28th December 2021.”

(16) In the row relating to the Agreement on Trade in Goods between Iceland and the Kingdom of Norway and the United Kingdom of Great Britain and Northern Ireland signed on 8th December 2020—

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

“Agreement on Trade in Goods between the United Kingdom of Great Britain and Northern Ireland, Iceland and the Kingdom of Norway, signed on 8th December 2020.”

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

“The Iceland Preferential Tariff, version 1.1, dated 28th December 2021.”

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

“The Iceland Origin Reference Document, version 1.1, dated 28th December 2021.”

(17) 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, signed on 18th February 2019—

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

“The Israel Preferential Tariff, version 2.2, dated 28th December 2021.”

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

“The Israel Origin Reference Document, version 1.1, dated 28th December 2021.”

(18) In the row relating to the Agreement between the United Kingdom of Great Britain and Northern Ireland and Japan for a Comprehensive Economic Partnership, signed on 23rd October 2020—

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

“The Japan Preferential Tariff, version 2.3, dated 28th December 2021.”

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

“The Japan Origin Reference Document, version 1.1, dated 28th December 2021.”

(19) In the row relating to the Agreement Establishing an Association between the United Kingdom of Great Britain and Northern Ireland and the Hashemite Kingdom of Jordan, signed on 5th November 2019—

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

“The Jordan Preferential Tariff, version 1.2, dated 28th December 2021.”

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

“The Jordan Origin Reference Document, version 1.1, dated 28th December 2021.”

(20) In the row relating to the Economic Partnership Agreement between the United Kingdom of Great Britain and Northern Ireland, of the one part, and the Republic of Kenya, of the other part, signed on 8th December 2020—

- (a) in the first column, after the first instance of “Republic of Kenya,” insert “a Member of the East African Community.”;
- (b) for the entry in the third column substitute—

“The Kenya Origin Reference Document, version 1.1, dated 28th December 2021.”

(21) In the row relating to the Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland, of the one part, and the Republic of Korea, of the other part, signed on 22nd August 2019—

- (a) for the entry in the third column substitute—

“The Korea Origin Reference Document, version 1.1, dated 28th December 2021.”

(22) 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 Kosovo, signed on 3rd December 2019—

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

“The Kosovo Preferential Tariff, version 2.2, dated 28th December 2021.”

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

“The Kosovo Origin Reference Document, version 1.1, dated 28th December 2021.”

(23) In the row relating to the Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland and the Republic of Lebanon, signed on 19th September 2019—

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

“The Lebanon Preferential Tariff, version 1.2, dated 28th December 2021.”

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

“The Lebanon Origin Reference Document, version 2.1, dated 28th December 2021.”

(24) In the row relating to the Additional Agreement between the United Kingdom of Great Britain and Northern Ireland, the Swiss Confederation and the Principality of Liechtenstein extending to the Principality of Liechtenstein certain provisions of the Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and the Swiss Confederation (“the Liechtenstein Agreement”), signed on 11th February 2019—

- (a) for the entry in the second column substitute “The Switzerland Preferential Tariff, version 2.2, dated 28th December 2021 (applied by the Liechtenstein Agreement by extension⁽¹⁹⁾).”; and
- (b) for the entry in the third column substitute “The Switzerland Origin Reference Document, version 1.2, dated 28th December 2021 (applied by the Liechtenstein Agreement by extension⁽²⁰⁾).”

(25) 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—

⁽¹⁹⁾ The Liechtenstein Agreement applies the Preferential Tariff in respect of the Switzerland Trade Agreement.

⁽²⁰⁾ The Liechtenstein Agreement applies the Origin Reference Document in respect of the Switzerland Trade Agreement.

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

“The Mexico Preferential Tariff, version 1.2, dated 28th December 2021.”

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

“The Mexico Origin Reference Document, version 1.1, dated 28th December 2021.”

(26) In the row relating to the Strategic Partnership, Trade and Co-operation Agreement between the United Kingdom of Great Britain and Northern Ireland and the Republic of Moldova signed on 29th December 2020, for the entry in the third column substitute—

“The Moldova Origin Reference Document, version 1.1, dated 28th December 2021.”

(27) In the row relating to the Agreement establishing an association between the United Kingdom of Great Britain and Northern Ireland and the Kingdom of Morocco, signed on 26th October 2019—

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

“The Morocco Preferential Tariff, version 2.2, dated 28th December 2021.”

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

“The Morocco Origin Reference Document, version 1.1, dated 28th December 2021.”

(28) 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 North Macedonia signed on 3rd December 2020—

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

“The North Macedonia Preferential Tariff, version 1.2, dated 28th December 2021.”

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

“The North Macedonia Origin Reference Document, version 1.1, dated 28th December 2021.”

(29) 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 signed on 8th July 2021—

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

“The Norway Preferential Tariff, version 1.1, dated 28th December 2021.”

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

“The Norway Origin Reference Document, version 1.1, dated 28th December 2021.”

(30) In the row relating to the Interim Economic Partnership Agreement between the United Kingdom of Great Britain and Northern Ireland, of the one part, and the Pacific States, of the other part, signed by the Republic of Fiji and the Independent State of Papua New Guinea on 14th March 2019, for the entry in the third column substitute—

“The Pacific States Origin Reference Document, version 2.2, dated 28th December 2021.”

(31) In the row relating to the Interim Political, Trade and Partnership Agreement between the United Kingdom of Great Britain and Northern Ireland, of the one part, and the Palestine Liberation Organization (PLO) for the benefit of the Palestinian Authority of the West Bank and the Gaza Strip, of the other part, signed on 18th February 2019, for the entry in the third column substitute—

“The Palestinian Authority Origin Reference Document, version 1.1, dated 28th December 2021.”

(32) 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, signed on 16th April 2021—

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

“The Serbia Preferential Tariff, version 1.1, dated 28th December 2021.”

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

“The Serbia Origin Reference Document, version 1.1, dated 28th December 2021.”

(33) 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—

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

“The Singapore Preferential Tariff, version 1.2, dated 28th December 2021.”

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

“The Singapore Origin Reference Document, version 1.1, dated 28th December 2021.”

(34) 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—

(a) in the first column, for “South African Customs” substitute “Southern African Customs Union”;

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

“The South African Customs Union and Mozambique Preferential Tariff, version 1.3, dated 28th December 2021.”

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

“The Southern African Customs Union and Mozambique Origin Reference Document, version 1.1, dated 28th December 2021.”

(35) 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—

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

“The Switzerland Preferential Tariff, version 2.2, dated 28th December 2021.”

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

“The Switzerland Origin Reference Document, version 1.2, dated 28th December 2021.”

(36) In the row relating to the Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland and the Republic of Tunisia, signed on 4th October 2019—

(a) for the entry in the second column substitute “The Tunisia Preferential Tariff, version 2.2, dated 28th December 2021.”; and

(b) for the entry in the third column substitute “The Tunisia Origin Reference Document, version 1.1, dated 28th December 2021.”—

(37) In the row relating to The Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and the Republic of Turkey, signed on 29th December 2020—

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

“The Turkey Preferential Tariff, version 1.2, dated 28th December 2021.”

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

“The Turkey Origin Reference Document, version 1.2, dated 28th December 2021.”

(38) 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—

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

“The Ukraine Preferential Tariff, version 1.2, dated 28th December 2021.”

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

“The Ukraine Origin Reference Document, version 1.1, dated 28th December 2021.”

(39) In the row relating to the Free Trade Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland and the Socialist Republic of Viet Nam, signed on 29th December 2020—

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

“The Viet Nam Preferential Tariff, version 1.2, dated 28th December 2021.”

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

“The Viet Nam Origin Reference Document, version 1.1, dated 28th December 2021.”

PART 3

Variation of Import Duty

Application of this Part

- 8.** This Part applies to Table 1 goods and Table 2 goods—
- (a) which have originated in the United States of America; and
 - (b) the importation of which into the United Kingdom has incurred a liability to import duty under the Taxation (Cross-border Trade) Act 2018(21).

Interpretation

- 9.—(1)** In this Part—

“commodity code” means the numerical code which is applied to a category of goods in the Goods Classification Table;

“Customs Import Duty Variation Document” means the document entitled “the Customs Import Duty Variation Document” as published by the Secretary of State from time to time(22);

“Goods Classification Table” means the table so named in Annex I in Part Three of the Tariff of the United Kingdom;

“standard rate of import duty” means, in relation to goods falling within a commodity code specified in the Tariff Table, the rate of import duty specified as applicable to the goods in a standard case(23);

“Table 1 goods” means goods which—

- (a) fall within a commodity code which is listed in the column headed “Commodity code” in Table 1 of the Customs Import Duty Variation Document; and
- (b) meet any description specified in relation to that commodity code in the column headed “Notes” in that table;

“Table 2 goods” means goods which fall within a commodity code which is listed in the column headed “Commodity code” in Table 2 of the Customs Import Duty Variation Document;

“Tariff of the United Kingdom” has the same meaning as in regulation 1(2) of the Customs Tariff (Establishment) (EU Exit) Regulations 2020;

“Tariff Table” means the table so named in Annex II of Part Three of the Tariff of the United Kingdom.

(2) For the purpose of determining the commodity codes within which goods most appropriately fall, the rules of interpretation referred to in regulation 3(1) of the Customs Tariff (Establishment) (EU Exit) Regulations 2020(24) apply.

Additional duty

10.—(1) Subject to regulation 11, an additional ad valorem duty (“the additional duty”) applies to goods to which these Regulations apply in addition to the standard rate of import duty.

(21) For the meaning of “import duty”, see section 1(1) of the Taxation (Cross-border Trade) Act 2018.

(22) The Customs Import Duty Variation Document, version 1.0, dated 28th December 2021, is available electronically from <https://www.gov.uk/government/collections/customs-vat-and-excise-uk-transition-legislation-from-1-january-2021>. A person unable to access the document electronically may access it, while government advice on social distancing and unnecessary travel applies, in hard copy by post free of charge on application to 020 3987 7277, and otherwise by inspection free of charge at the Department for International Trade, Old Admiralty Building, Whitehall, London, SW1A 2DY.

(23) For the meaning of “a standard case”, see section 8(8) of the Taxation (Cross-border Trade) Act 2018.

(24) S.I. 2020/1430.

(2) The additional duty applicable to the goods is the rate of duty specified in relation to the goods in the column headed “Additional duty” in Table 1 or Table 2 of the Customs Import Duty Variation Document.

Additional duty: exception

11.—(1) The additional duty does not apply to Table 1 goods which were exported from the United States of America before 22nd June 2018.

(2) For the purposes of paragraph (1), goods are “exported” from the United States of America when they have—

- (a) completed the applicable export formalities; and
- (b) left the territorial waters of the United States of America.

Revocation of the Customs (Import Duty Variation) (EU Exit) Regulations 2020

12. The Customs (Import Duty Variation) (EU Exit) Regulations 2020(25) are revoked.

PART 4

Trade Preferences

Amendment of Schedule 1 to the Trade Preference Scheme (EU Exit) Regulations 2020

13. Schedule 1 to the Trade Preference Scheme (EU Exit) Regulations(26) is amended as follows—

- (a) in Part 1 (General Framework (“GF”) Countries)—
 - (i) omit Cameroon, Egypt, El Salvador, Eswatini, Georgia, Ghana, Guatemala, Honduras, Ivory Coast, Jordan, Kenya, Kosovo, Moldova, Morocco, Nicaragua, Occupied Palestinian Territories, Papua New Guinea, Tunisia, Ukraine, Uzbekistan and Zimbabwe;
 - (ii) in the appropriate place, add Samoa;
- (b) in Part 2 (Enhanced Framework (“EF”) Countries)—
 - (i) omit Armenia;
 - (ii) in the appropriate place, add Uzbekistan.

Amendment of Schedule 4 to the Trade Preference Scheme (EU Exit) Regulations 2020

14. In Schedule 4, in paragraph 7(a), for “paragraph paragraph 2” substitute “paragraph 2”.

Amendment of Schedule 5 to the Trade Preference Scheme (EU Exit) Regulations 2020

15.—(1) The table in Part 2 of Schedule 5 to the Trade Preference Scheme (EU Exit) Regulations (GSP Specified Goods Table) is amended as follows.

- (2) In column 3 (GSP Classification)—
 - (a) in the entry for 0307 21, for “0307 21” substitute “0307 21 10”;
 - (b) in the entry for 0307 29, for “0307 29” substitute “0307 29 10”;

(25) S.I. 2020/1437.

(26) S.I. 2020/1438.

- (c) in the entry for 0403 10 51, for “0403 10 51” substitute “0403 20 51”;
- (d) in the entry for 0403 10 53, for “0403 10 53” substitute “0403 20 53”;
- (e) in the entry for 0403 10 59, for “0403 10 59” substitute “0403 20 59”;
- (f) in the entry for 0403 10 91, for “0403 10 91” substitute “0403 20 91”;
- (g) in the entry for 0403 10 93, for “0403 10 93” substitute “0403 20 93”;
- (h) in the entry for 0403 10 99, for “0403 10 99” substitute “0403 20 99”;
- (i) in the entry for 0410, for “0410” substitute “0410 90 00”;
- (j) in the entry for 0802 90 85, for “0802 90 85” substitute “0802 99 90”;
- (k) in the entry for 4418 20 10, for “4418 20 10” substitute “4418 21 10”;
- (l) in the entry for 4420 10 11, for “4420 10 11” substitute “4420 11 10”;
- (m) in the entry for 8107 20, for “8107 20” substitute “8112 69 10” and move the row to the appropriate place;

(3) In column 4 (Description)—

- (a) in the entry for 0307 22 10, omit the description and insert “Coquilles St Jacques (Pecten maximus)”;
- (b) in the entry for 0307 22 90, for “frozen, even in shell (excluding Coquilles St Jacques “Pecten maximus”)” substitute “; other”;
- (c) in the entry for 0805 40, omit “, fresh or dried”;
- (d) in the entry for 8528 62, omit the description and insert “Projectors; Capable of directly connecting to and designed for use with an automatic data processing machine of heading 8471”.

(4) Omit the rows for entries 0709 51, ex 0709 59 and 0709 59 50 and insert in the appropriate place—

S-2b	7	ex 0709 51 to 0709 59	Mushrooms, fresh or chilled	GF2	EF1
S-2b	7	0709 56 00	Truffles	SR	EF1

(5) Omit the row for entry 0802 90 50 and insert in the appropriate place—

S-2b	8	0802 91 00	Pine nuts, in shell	GF1	EF1
S-2b	8	0802 92 00	Pine nuts, shelled	GF1	EF1

(6) Omit the row for entry 8517 70 00 and insert in the appropriate place—

S-16	85	8517 71 00 to 8517 79 00	Aerials and aerial reflectors of all kinds; parts suitable for use therewith	GF2	EF1
------	----	-----------------------------	---	-----	-----

(7) Underneath the row for entry 0210 99 85, insert—

S-1a	4	0403 20 41	Yogurt, containing, by weight, less than 1,5 % milkfat, 5 % sucrose (including invert sugar) or isoglucose, 5 % glucose or starch	GF1	EF1
S-1a	4	0403 20 49	Yogurt; Other	GF2	EF1

(8) Underneath the row for entry 0308 30 50, insert—

S-1b	3	0309 90 00	Flours, meals and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit for human consumption; Other	GF4	EF1
------	---	------------	--	-----	-----

(9) Underneath the row for entry 2403, insert—

S-4c	24	2404 11 00	Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion, other nicotine containing products intended for the intake of nicotine into the human body; Containing tobacco or reconstituted tobacco	GF4	EF1
S-4c	24	2404 12 00	Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion, other nicotine containing products intended for the intake of nicotine into the human body; Other, containing nicotine	GF1	EF1
S-4c	24	2404 19 10	Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion, other nicotine containing products intended for the intake of nicotine into the human body; Other; Containing tobacco substitutes	GF4	EF1
S-4c	24	2404 19 90	Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion, other nicotine containing products intended for the intake of nicotine into the human body; Other; Other	GF1	EF1
S-4c	24	2404 91 90	Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion, other nicotine containing products intended for the intake of nicotine into the human body; For oral application; Other	GF4	EF1
S-4c	24	2404 99 00	Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion, other nicotine containing products intended for the intake of nicotine into the human body; Other	GF1	EF1

Amendment of Schedule 3 to the Taxation (Cross-border Trade) Act 2018

16.—(1) Schedule 3 to the Taxation (Cross-border Trade) Act 2018 is amended as follows.

(2) In Part 3 (other eligible countries)—

- (a) omit Armenia, Cameroon, Egypt, El Salvador, Eswatini, Georgia, Ghana, Guatemala, Honduras, Ivory Coast, Jordan, Kenya, Kosovo, Moldova, Morocco, Nicaragua, Occupied Palestinian Territories, Papua New Guinea, Tunisia, Ukraine and Zimbabwe;
- (b) in the appropriate place, add Samoa.

At 10.00 a.m. on 29th December 2021

At 10.00 a.m. on 29th December 2021

Amanda Solloway
Michael Tomlinson
Two of the Lords Commissioners of Her
Majesty's Treasury
Penny Mordaunt
Minister of State
Department for International Trade

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations are made by the Treasury and the Secretary of State further to Part 1 of the Taxation (Cross-border Trade) Act 2018 (c. 22) (the “Act”) and amend the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018 (S.I. 2018/1249), the Customs Tariff (Establishment) (EU Exit) Regulations 2020 (S.I. 2020/1430), the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020 (S.I. 2020/1431) (the “Reliefs Regulations”), the Customs (Origin of Chargeable Goods) (EU Exit) Regulations 2020 (S.I. 2020/1433), the Customs Tariff (Suspension of Import Duty Rates) (EU Exit) Regulations 2020 (S.I. 2020/1435), the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020 (S.I. 2020/1457), the Customs (Import Duty Variation) (EU Exit) Regulations 2020 (S.I. 2020/1437) (the “Import Duty Variation Regulations”) and the Trade Preference Scheme (EU Exit) Regulations 2020 (S.I. 2020/1438) (the “Trade Preference Scheme Regulations”).

Part 2 makes amendments to the definitions of previous subordinate legislation relating to tariffs. Each of the regulations listed in this part give effect to updated versions of reference documents in order to update information on the classification of imported goods (“commodity codes”) following updates made by the World Customs Organization and other “end of year” changes to commodity codes.

Regulation 4 in this Part amends the definition of “UK Reliefs document” in the Reliefs Regulations in order to both clarify the circumstances in which a waiver would be granted, as well as to clarify the intended scope of the relief for certain pharmaceutical products. This regulation also amends the Reliefs Regulations to align the legislative basis and operational practice in relation to HMRC’s receipt and processing of claims for relief.

Part 3 provides for the continued application of an additional duty on certain goods originating in the United States of America by revoking the Import Duty Variation Regulations and re-enacting the regulations with modifications. As in Part 2, these modifications reflect changes to the commodity codes used to identify categories of goods for import and export purposes.

Part 4 makes amendments to both the Trade Preference Scheme Regulations and the Act in order to: amend the list of eligible developing countries in Schedule 1 to the Trade Preference Scheme Regulations by either moving, inserting or removing countries from the relevant Generalised Scheme of Preferences (“GSP”) frameworks; to correct a minor typographical error in Schedule 4 of the Trade Preference Scheme Regulations; to amend the GSP Specified Goods Table contained in Part 2 of Schedule 5 to the Trade Preference Scheme Regulations; and to amend the list of eligible developing countries in Schedule 3 to the Act to reflect the countries that have been removed from, and added to, the GSP frameworks.