

This Statutory Instrument has been made, in part, in consequence of a defect in [S.I. 2018/1249](#), [S.I. 2020/1431](#), [S.I. 2020/1432](#) and [S.I. 2021/380](#) and being issued free of charge to all known recipients of those Statutory Instruments.

STATUTORY INSTRUMENTS

2021 No. 870

CUSTOMS

The Customs (Tariff etc.) (Amendment) (No. 2) Regulations 2021

<i>Made</i>	- - - -	<i>20th July 2021</i>
<i>Laid before the House of Commons</i>	- - - -	<i>21st July 2021</i>
<i>Coming into force</i>	- -	<i>11th August 2021</i>

The Treasury make the following Regulations in exercise of the powers conferred by sections 8, 12(1), 19, 31(6) and (7) and 32(7), (8) and (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⁾.

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.

Citation and commencement

1. These Regulations may be cited as the Customs (Tariff etc.) (Amendment) (No. 2) Regulations 2021 and come into force on 11th August 2021.

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

2. In regulation 32(2) of the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018⁽³⁾ (authorised uses), for ““Authorised Use: Eligible Goods and Authorised Uses

(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 the Act.
(2) “A standard case” is defined in section 8(8) of the Act.
(3) [S.I. 2018/1249](#), amended by [S.I. 2020/1432](#) and [2021/380](#). There are other amending instruments, but none is relevant.

(version 2.1)” dated 22nd March 2021” substitute ““Authorised Use: Eligible Goods and Authorised Uses (version 2.2)” dated 19th July 2021(4)”.

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

3. In regulation 1(2) of the Customs Tariff (Establishment) (EU Exit) Regulations 2020(5) (citation, commencement and interpretation), in the definition of “Tariff of the United Kingdom”, for “1.4, dated 28th May 2021” substitute “1.5, dated 19th July 2021(6)”.

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

4. In regulation 20(4) of the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020(7) (lower rate of import duty – goods declared for an authorised use procedure), for “1.1 dated 22nd March 2021” substitute “1.2 dated 19th July 2021(8)”.

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

5. In regulation 2 of the Customs Tariff (Suspension of Import Duty Rates) (EU Exit) Regulations 2020(9), for the definition of “Suspensions of Import Duty Rates Document” substitute—

““Suspensions of Import Duty Rates Document” means the Tariff Suspension Document, version 1.3, dated 19th July 2021(10);”.

*James Morris
David Rutley*

Two of the Lords Commissioners of Her Majesty’s Treasury

20th July 2021

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- (4) The document entitled “Authorised Use: Eligible Goods and Authorised Uses (version 2.2)” dated 19th July 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 can arrange access to a hard copy, subject to government advice on social distancing and travel, by calling 07741 181227 and otherwise by inspection free of charge at HMRC, 100 Parliament Street, London SW1A 2BQ.
- (5) [S.I. 2020/1430](#), amended by [S.I. 2021/63](#), [2021/380](#), [2021/520](#) and [2021/661](#).
- (6) The Tariff of the United Kingdom version 1.5, dated 19th July 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 obtain a hard copy, subject to government advice on social distancing and travel, by calling 020 7270 5000 and otherwise by inspection free of charge at HMRC, 100 Parliament Street, London, SW1A 2BQ.
- (7) [S.I. 2020/1431](#), amended by 2021/380. There are other amending instruments, but none is relevant.
- (8) The document entitled “Authorised Use: Eligible goods and rates”, version 1.2 dated 19th July 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 can arrange access to a hard copy, subject to government advice on social distancing and travel, by calling 07741 181227 and otherwise by inspection free of charge at HMRC, 100 Parliament Street, London SW1A 2BQ.
- (9) [S.I. 2020/1435](#); as amended by [S.I. 2021/63](#) and [380](#).
- (10) The Tariff Suspension Document, version 1.3, dated 19th July 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 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 2BL.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations are made by the Treasury 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 “Special Procedures Regulations”), the Customs Tariff (Establishment) (EU Exit) Regulations 2020 (S.I. 2020/1430) (the “Establishment Regulations”), the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020 (S.I. 2020/1431) (the “Reliefs Regulations”) and the Customs Tariff (Suspension of Import Duty Rates) (EU Exit) Regulations 2020 (S.I. 2020/1435) (the “Suspension Regulations”).

Regulation 1 provides for citation and commencement.

Regulation 2 amends the definition of “authorised use document” in the Special Procedures Regulations to refer to a revised version of this document. This document is revised to reflect changes to commodity codes which have been made since the legislation was laid. This revised document also removes some commodity codes which were subject to both an authorised use measure and a zero rate of import duty, as well as correcting errors identified relating to sugar beet and sugar tariff lines.

Regulation 3 amends the definition of “Tariff of the United Kingdom” in the Establishment Regulations to refer to a revised United Kingdom tariff document. This document is revised to add and remove commodity codes as well as amend the description of certain goods, for the purposes of the system known as the customs tariff (see section 8(2) of the Act) established by regulation 2 of those Regulations. The document is also revised to clarify previous wording in relation to six “General Interpretative Rules” of tariff classification.

Regulation 4 amends the definition of “authorised use rates document” in the Reliefs Regulations to refer to a revised version of the document. This document is revised to reflect changes to commodity codes which have been made since the legislation was laid. This revised document also removes some commodity codes which were subject to both an authorised use measure and a zero rate of import duty, as well as correcting errors identified relating to sugar beet and sugar tariff lines.

Regulation 5 replaces the definition of “Suspensions of Import Duty Rates Document” in the Suspension Regulations to refer to a revised tariff suspension document. This document is revised to reflect changes to commodity codes by reference to which the applicable duty rate for goods in the list of goods that are subject to a tariff suspension is determined.

There is no significant impact on business, charities or voluntary bodies as a result of this instrument.