

---

STATUTORY INSTRUMENTS

---

**2020 No. 1430**

**EXITING THE EUROPEAN UNION  
CUSTOMS**

**The Customs Tariff (Establishment) (EU Exit) Regulations 2020**

*Approved by the House of Commons*

*Made - - - - at 12.15 p.m. on  
15th December 2020  
Laid before the House of  
Commons - - - - 16th December 2020  
Coming into force in accordance with regulation 1(1)*

The Treasury, in exercise of the powers conferred by section 8 of, and paragraph 1(3)(c) of Schedule 7 to, the Taxation (Cross-border Trade) Act 2018<sup>(1)</sup>, make the following Regulations.

In considering the rate of import duty that ought to apply to goods in a standard case<sup>(2)</sup> for which provision is made by the following 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<sup>(3)</sup>.

The Treasury consider it appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the European Union for the following Regulations to come into force on such day as the Treasury may by regulations under section 52 of that Act appoint.

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Customs Tariff (Establishment) (EU Exit) Regulations 2020 and come into force on such day as the Treasury may by regulations under section 52 of the Taxation (Cross-border Trade) Act 2018 appoint.

(2) In these Regulations—

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

---

(1) 2018 c. 22.

(2) “Standard case” is defined in section 8(8) of the Taxation (Cross-border Trade) Act 2018.

(3) A summary explanation about the rate of import duty, including the recommendation, 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, while government advice on social distancing and unnecessary travel applies, by calling 020 7270 5000, and otherwise by inspection free of charge at HMRC, 100 Parliament Street, London SW1A 2BQ.

“Tariff of the United Kingdom” means the document entitled “the Tariff of the United Kingdom, version 1.0, dated 8th December 2020”(4).

### **Establishment of the customs tariff**

2.—(1) The customs tariff(5) is established as a system which consists of the following elements.

(2) Element 1: the classification of goods according to their description as specified in the Goods Classification Table under the following divisions—

- (a) sections;
- (b) chapters within a section;
- (c) where applicable, sub-chapters;
- (d) headings within a chapter or sub-chapter; and
- (e) where applicable, levels of sub-headings within a heading.

(3) Element 2: the codes (“commodity codes”) set out in the Goods Classification Table as applicable to the goods as so classified.

(4) Element 3: for goods falling within a commodity code set out in the Tariff Table, the rate of import duty specified in that table as applicable to those goods in a standard case (“the standard rate of import duty”).

(5) Element 4: for determining the amount of import duty applicable to those goods where the standard rate of import duty applies, the rules of calculation specified in Part Four of the Tariff of the United Kingdom under the heading of “General Rules”.

(6) In paragraph (4), “Tariff Table” means the table so named in Annex II of Part Three of the Tariff of the United Kingdom.

### **Rules of interpretation**

3.—(1) For the purposes of determining the commodity codes within which goods most appropriately fall, the rules of interpretation contained in the following have effect—

- (a) Part Two (Goods Classification Table Rules of Interpretation) of the Tariff of the United Kingdom; and
- (b) notes to a section or chapter of the Goods Classification Table.

(2) In paragraph (1), “commodity codes” has the meaning given by regulation 2(3).

*David Rutley*  
*Maggie Throup*  
Two of the Lords Commissioners of Her  
Majesty’s Treasury

At 12.15 p.m. on 15th December 2020

---

(4) 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, while government advice on social distancing and unnecessary travel applies, by calling 020 7270 5000, and otherwise by inspection free of charge at HMRC, 100 Parliament Street, London SW1A 2BQ.

(5) “The customs tariff” is defined in section 8(2) of the Taxation (Cross-border Trade) Act 2018.

## EXPLANATORY NOTE

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

The Regulations are made by the Treasury further to Part 1 of the Taxation (Cross-border Trade) Act 2018 (c. 22) (“the Act”). This is an EU Exit statutory instrument.

Regulation 1 provides for citation and commencement and definitions used in the Regulations. The Regulations will be brought into force by way of a separate statutory instrument made under section 52 of the Act.

Regulation 2 establishes the system known as the customs tariff (see section 8(2) of the Act). The elements of the system consist of a classification of goods, commodity codes applicable to goods and, in a standard case (see section 8(8) of the Act), the rate of import duty applicable to goods falling within commodity codes and rules for the calculation of import duty.

Regulation 3 gives effect to rules of interpretation which apply for the purposes of determining the commodity codes within which goods most appropriately fall.

These elements and the rules of interpretation are contained within the document entitled “Tariff of the United Kingdom, version 1.0, dated 8th December 2020”.

This instrument is one of a group of instruments covered by an overarching Tax Information and Impact Note (TIIN). The TIIN primarily focusses on the Customs Tariff (Establishment) (EU Exit) Regulations 2020 and will be available in due course at: <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>.