STATUTORY INSTRUMENTS

2026 No. 253

CUSTOMS

The Customs (Tariff and Miscellaneous Amendments) (No. 2) Regulations 2026

Made - - - -	*9th March 2026*
Laid before the House of Commons - - - -	*10th March 2026*

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), 17(6) and (7), 19, and 32(7) and (8) of, and paragraph 13 of Schedule 2 to, the Taxation (Cross-border Trade) Act 2018 (**1**)("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.

Any powers of HMRC Commissioners(**2**) to make regulations under Part 1 of the Act are exercisable concurrently by the Treasury by virtue of section 32(13) 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 sections 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) of the Act, the Treasury have had regard to a recommendation made to them by the Secretary of State.

In considering the rate of import duty that ought to apply to goods in a standard case(**3**) 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 section 28 of the Act, the Treasury and the Secretary of State, in exercising their functions under Part 1 of the Act, 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.

(**1**) 2018 c. 22. Part 1 has been amended by the Taxation (Post-transition Period) Act 2020 (c. 26), section 2 and Schedule 1. The application and effect of sections 9, 11, 12, 17 and 19 have been modified by S.I. 2020/1432, 1434, 1435, 1439, 1457, 1605 and 1642.

(**2**) The "HMRC Commissioners" are defined in section 37(1) of the Act.

(**3**) A "standard case" is defined in section 8(8) of the Act.

Citation, commencement and extent

1.—(1) These Regulations may be cited as the Customs (Tariff and Miscellaneous Amendments) (No. 2) Regulations 2026.

(2) These Regulations come into force as follows—

(a) regulation 6(4) comes into force on the date on which Decision No. 1/2026 of the United Kingdom-North Macedonia Partnership, Trade and Cooperation Council enters into force;

(b) regulation 6(5) comes into force on the date on which Decision No. 1/2025 of the United Kingdom-Serbia Partnership, Trade and Cooperation Council enters into force;

(c) all other provisions of these Regulations come into force on 1st April 2026.

(3) For each Decision referred to in regulation 1(2), the Secretary of State must publish a notice in the London Gazette, as soon as reasonably practicable, of the date on which the Decision entered into force.

(4) These Regulations extend to England and Wales, Scotland and Northern Ireland.

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

2. In regulation 32(2) (authorised uses) of the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018(**4**), for "version 2.22", dated 26th November 2025" substitute "version 2.23", dated 3rd March 2026(**5**)".

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

3. In regulation 1(2) (citation, commencement and interpretation) of the Customs Tariff (Establishment) (EU Exit) Regulations 2020(**6**), in the definition of "Tariff of the United Kingdom", for "version 1.29, dated 26th November 2025" substitute "version 1.31, dated 3rd March 2026(**7**)".

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

4. 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(**8**), for "version 1.22", dated 26th November 2025" substitute "version 1.23", dated 3rd March 2026(**9**)".

(**4**) S.I. 2018/1249, amended by S.I. 2025/1289; there are other amending instruments but none are relevant.

(**5**) The document entitled "Authorised Use: Eligible Goods and Authorised Uses, version 2.23" dated 3rd March 2026 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.

(**6**) S.I. 2020/1430, amended by S.I. 2025/1289; there are other amending instruments but none is relevant.

(**7**) The document entitled "The Tariff of the United Kingdom, version 1.31, dated 3rd March 2026", 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.

(**8**) S.I. 2020/1431, amended by S.I. 2025/1289; there are other amending instruments but none is relevant.

(**9**) The document entitled "Authorised Use: Eligible Goods and Rates, version 1.23" dated 3rd March 2026 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.

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(**10**), for the definition of "Suspensions of Import Duty Rates Document" substitute—

> ""Suspensions of Import Duty Rates Document" means the Tariff Suspension Document, version 3.4 dated 3rd March 2026(**11**);".

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

6.—(1) The table in Schedule 1 to the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020 (agreements to which these Regulations apply)(**12**) is amended as follows(**13**).

(2) 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 2.5, dated 3rd March 2026.".

(3) 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 2.9, dated 3rd March 2026.".

(4) 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, for the entry in the third column, substitute—

"The North Macedonia Origin Reference Document, version 1.2, dated 3rd March 2026.".

(5) 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 third column, substitute—

"The Serbia Origin Reference Document, version 1.2, dated 3rd March 2026.".

(**10**) S.I. 2020/1435, amended by S.I. 2025/1289. There are other amending instruments but none is relevant.

(**11**) The document entitled "Tariff Suspension Document, version 3.4" dated 3rd March 2026 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.

(**12**) S.I. 2020/1457. Schedule 1 was substituted by S.I. 2020/1657, and amended by S.I. 2021/241, 2021/382, 2021/527, 2021/693, 2021/871, 2021/1192, 2021/1489, 2022/174, 2022/525, 2022/613, 2022/899, 2023/194, 2023/195, 2023/433, 2023/774, 2023/1192, 2023/1339, 2023/1436, 2024/303, 2024/424, 2024/823, 2024/1005, 2024/1292, 2025/417, 2025/751, 2025/753, 2025/1158, 2025/1289 and 2026/36.

(**13**) The reference documents referred to in regulation 6 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.

(6) 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, for the entry in the second column, substitute—

"The Ukraine Preferential Tariff, version 1.8, dated 3rd March 2026.".

Taiwo Owatemi
Gen Kitchen
Two of the Lords Commissioners of His Majesty's Treasury

9th March 2026

Chris Bryant
Minister of State
Department for Business and Trade

5th March 2026

EXPLANATORY NOTE

(This note is not part of the Regulations)

Regulation 2 amends the definition of "the authorised use document" in regulation 32(2) of the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018 (S.I. 2018/1249) to refer to a new version of that document. The new version of this document makes amendments to align with EU commodity code updates. It will also introduce authorised use measures to reduce import duty on goods that will be used to manufacture offshore wind turbines, including cables that link the wind farm to the mainland substations and auxiliary and low-voltage systems for incorporation in onshore substations and offshore substations used in offshore wind energy production.

Regulation 3 amends the definition of the "Tariff of the United Kingdom" document in regulation 1(2) of the Customs Tariff (Establishment) (EU Exit) Regulations 2020 (S.I. 2020/1430) to refer to a new version of that document. The new version of that document makes minor technical and administrative corrections to ensure the document's overall clarity. It inserts a number of new commodity codes, primarily for Inorganic Bases and Oxides, Hydroxides and Peroxides of Metals and Iron and Non-Alloy Steel, deletes 9 commodity codes and updates the description for 2 commodity codes for Organic Chemicals and Aluminium.

Regulation 4 amends the definition of "authorised use rates document" in regulation 20(4) of the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020 (S.I. 2020/1431) to refer to a new version of that document. The new version of this document makes amendments to align with EU commodity code updates and also introduces authorised use measures for environmental goods as described in the regulation 2 paragraph above.

Regulation 5 amends the definition of "Suspensions of Import Duty Rates Document" in regulation 2 of the Customs Tariff (Suspensions of Import Duty Rates) (EU Exit) Regulations 2020 (S.I. 2020/1435) to refer to a new version of that document. The new version of that document has been revised to make technical changes to commodity codes, and correct minor errors in existing suspensions.

Regulation 6 amends Schedule 1 to the Customs Tariff (Preferential Trade Arrangements) (EU Exit) 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 document for Iceland-Norway is updated to correct errors. The Preferential Tariff reference document for Japan is updated for structural clarity and to reflect 2026 tariff rates in accordance with the arrangement with Japan. The Preferential Tariff reference document for Ukraine is updated to give effect to temporary liberalisation of tariffs on imports of Ukrainian egg and poultry products until 31 March 2028, as agreed between the United Kingdom and Ukraine. The origin reference document for North Macedonia is updated to give effect to Decision No. 1/2026 of the United Kingdom-North Macedonia Partnership, Trade and Cooperation Council of 26 January 2026, which clarifies provisions relating to cumulation of materials from the European Union or a pan-Euro-Mediterranean ("PEM") Convention partner. The origin reference document for Serbia is updated to give effect to Decision No. 1/2025 of the United Kingdom-Serbia Partnership, Trade and Cooperation Council of 23 December 2025, which clarifies provisions relating to cumulation of materials from the European Union or a PEM Convention partner. The Decisions referred to in regulation 1(2) enter into force when each State has notified the other of the completion of their respective internal procedures for bringing the Decision into force. The entry into force date will be notified in the London Gazette.

By virtue of section 32A of the Taxation (Cross-border Trade) Act 2018 ("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: https://www.gov.uk/government/publications/notices-made-under-s32a-of-the-taxation-cross-border-trade-act-2018. As updates have been made to the documents referred to in certain of the provisions of this instrument by notice under section 32A of the Act, the version number updates appear as non-sequential in this instrument.

A full impact assessment has not been produced for this instrument as no, or no significant, impact on the private, voluntary or public sectors is foreseen.

This instrument maintains the position of existing legislation, which was covered by a Tax Information and Impact Note published on 13th January 2021: https://www.gov.uk/government/publications/the-uks-integrated-tariff-schedule.