

Regulations made by the Treasury, laid before the House of Commons under section 32(2) of the Taxation (Cross-border Trade) Act 2018 (c. 22), for approval by resolution of the House of Commons within twenty-eight days beginning with the day on which the Regulations were made, subject to extension for periods of dissolution, prorogation or adjournment for more than four days.

STATUTORY INSTRUMENTS

2025 No. 1199

CUSTOMS

The Customs Tariff (Establishment) (EU Exit) (Amendment) Regulations 2025

<i>Made</i>	- - - -	<i>at 1.55 p.m. on 17th November 2025</i>
<i>Laid before the House of Commons</i>	- - - - -	<i>at 4.30 p.m. on 17th November 2025</i>
<i>Coming into force</i>	- -	<i>15th December 2025</i>

The Treasury make these Regulations in exercise of the powers conferred by sections 8, 32(7) and (8) of the Taxation (Cross-border Trade) Act 2018⁽¹⁾ (“the 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 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.

Citation, commencement and extent

1.—(1) These Regulations may be cited as the Customs Tariff (Establishment) (EU Exit) (Amendment) Regulations 2025 and come into force on 15th December 2025.

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

(1) 2018 c. 22. Part 1 has been amended by the Taxation (Post-transition Period) Act 2020 (c. 26), section 2 and Schedule 1.
(2) A “standard case” is defined in section 8(8) of the Act.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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⁽³⁾, in the definition of “Tariff of the United Kingdom”, for “version 1.27, dated 3rd September 2025” substitute “version 1.28, dated 10th November 2025⁽⁴⁾”.

at 1.55 p.m. on 17th November 2025

Gen Kitchen
Christian Wakeford
Two of the Lords Commissioners of His
Majesty’s Treasury

(3) [S.I. 2020/1430](#), amended by [S.I. 2025/1003](#); there are other amending instruments but none is relevant.

(4) The document entitled “The Tariff of the United Kingdom, version 1.28, dated 10th November 2025”, 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.

EXPLANATORY NOTE

(This note is not part of the Regulations)

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. This new version of the document increases the import duty rate for the commodity codes 1006 20 19 13 and 1006 20 99 13 (husked basmati rice) from 0% to £25 per 1000kg and corrects a previous error by re-inserting the 14% import duty rate for the heading code 2007 99 93 (jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes).

A full impact assessment has not been produced for this instrument as no, or no significant, impact on the private, voluntary or public sector is foreseen. This instrument maintains the position of existing legislation, which was covered by an overarching Tax Information and Impact Note published previously:

<https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>.