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STATUTORY INSTRUMENTS

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**2023 No. 1339**

**CUSTOMS**

**The Customs Tariff (Miscellaneous  
Amendments) Regulations 2023**

<i>Made</i>	- - - -	<i>6th December 2023</i>
<i>Laid before the House of Commons</i>	- - - -	<i>8th December 2023</i>
<i>Coming into force</i>	- -	<i>1st January 2024</i>

These Regulations are made by the Treasury in exercise of the powers conferred by sections 9(1), 11(1), (3) and (7), 12(1) and (3), 17(6) and (7), 32(7) and (8) of the Taxation (Cross-border Trade) Act 2018<sup>(1)</sup> (“the Act”).

Further to sections 9(3) and 17(8) of the Act, the Secretary of State has recommended that these Regulations be made.

Further to sections 11(7) and 12(5) of the Act, in considering what provision to include in regulations made under sections 11(1) and (3) and 12(1) and (3) of the Act, the Treasury have had regard to the recommendations made to them by the Secretary of State.

Further to section 28 of the Act, the Treasury, in exercising the function of making these Regulations and the Secretary of State, in making recommendations that they be made, 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 (Miscellaneous Amendments) Regulations 2023.

(2) These Regulations come into force on 1st January 2024.

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

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<sup>(1)</sup> 2018 c. 22. Part 1 of the Act has been amended by the Taxation (Post-transition Period) Act 2020 (c. 26), section 2 and Schedule 1. Modifications have been made to sections 9, 11, 12 and 17 of the Act by S.I. 2020/1432, 1434, 1435, 1439, 1457 and 1605.

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

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

““Suspensions of Import Duty Rates Document” means the Tariff Suspension Document, version 2.2 dated 5th December 2023;(3)

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

3.—(1) Schedule 1 (agreements to which these Regulations apply) to the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020(4) is amended as follows(5).

(2) In the row relating to the Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and Australia, for the entry in the second column, substitute—

“The Australia Preferential Tariff, version 1.1, dated 5th December 2023.”.

(3) In the row relating to the Trade Continuity Agreement between the United Kingdom of Great Britain and Northern Ireland and Canada—

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

“The Canada Preferential Tariff, version 1.7, dated 5th December 2023.”;

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

“The Canada Origin Reference Document, version 1.3, dated 5th December 2023.”.

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

“The Israel Preferential Tariff, version 2.4, dated 5th December 2023.”.

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

“The Lebanon Preferential Tariff, version 1.4, dated 5th December 2023.”.

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

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(2) [S.I. 2020/1435](#), amended by 2023/1192; there are other amending instruments but none is relevant.

(3) The Tariff Suspension Document, version 2.2 dated 5th December 2023 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. 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.

(4) [S.I. 2020/1457](#). Schedule 1 was substituted by regulation 5 of, and Schedule 1 to, [S.I. 2020/1657](#), and amended by [S.I. 2021/241](#), [382](#), [527](#), [693](#), [871](#), [1192](#) and [1489](#) and [2022/174](#), [525](#), [613](#) and [899](#) and [2023/194](#), [195](#), [443](#), [774](#) and [1192](#).

(5) The reference documents referred to in regulation 3 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.

“The Switzerland and Liechtenstein Preferential Tariff, version 1.3, dated 5th December 2023.”.

(7) In the row relating to the Trade Continuity Agreement between the United Kingdom of Great Britain and Northern Ireland and the United Mexican States, for the entry in the third column, substitute—

“The Mexico Origin Reference Document, version 1.2, dated 5th November 2023.”.

(8) In the row relating to the Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and New Zealand, for the entry in the second column, substitute—

“The New Zealand Preferential Tariff, version 1.2, dated 5th December 2023.”.

(9) In the row relating to the Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and the Republic of Singapore, for the entry in the second column, substitute—

“The Singapore Preferential Tariff, version 1.6, dated 5th December 2023.”.

(10) In the row relating to the Economic Partnership Agreement between the Southern African Customs Union Member States and Mozambique, of the one part, and the United Kingdom of Great Britain and Northern Ireland of the other part, for the entry in the second column, substitute—

“The Southern African Customs Union and Mozambique Preferential Tariff, version 1.6, dated 5th December 2023.”.

(11) In the row relating to the Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and the Swiss Confederation, for the entry in the second column, substitute—

“The Switzerland and Liechtenstein Preferential Tariff, version 1.3, dated 5th December 2023.”.

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

“The Tunisia Preferential Tariff, version 2.4, dated 5th December 2023.”.

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

“The Viet Nam Preferential Tariff, version 1.6, dated 5th December 2023.”.

6th December 2023

*Scott Mann*  
*Stuart Anderson*  
Two of the Lords Commissioners of His  
Majesty’s Treasury

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

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## EXPLANATORY NOTE

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

These Regulations are made under the Taxation (Cross-border Trade) Act 2018 (c. 22).

Regulation 2 amends the definition of “Suspensions of Import Duty Rates Document” in the Customs Tariff (Suspension of Import Duty Rates) (EU Exit) Regulations 2020 (S.I. 2020/1435) to refer to a revised version of this document. This document is revised to extend tariff suspensions that were introduced on 1 January 2021, and on certain items related to the COVID-19 pandemic, until 31st December 2028. The revised document also reflects changes to commodity codes.

Regulation 3 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 documents update commodity codes to take account of “end of year” changes, update quota rates and volumes in accordance with the terms of the arrangements, and correct errors. The reference documents for Canada update various origin quotas to adjust the quota volumes for 2024 in accordance with the preferential trade arrangement with Canada. The origin reference document for Mexico is updated to give effect to an agreement with Mexico to extend the period of application of the rules of origin concerning EU cumulation.

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.

A Tax Information and Impact Note has not been prepared for this instrument as it contains no substantive changes to tax policy.