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*Status: Point in time view as at 01/01/2022.*

*Changes to legislation: There are currently no known outstanding effects for the The Customs (Import Duty Variation) (EU Exit) Regulations 2020 (revoked). (See end of Document for details)*

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STATUTORY INSTRUMENTS

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**2020 No. 1437**

**EXITING THE EUROPEAN UNION  
CUSTOMS**

The Customs (Import Duty Variation)  
(EU Exit) Regulations 2020 (revoked)<sup>F1</sup>

*Made - - - - at 3.25 p.m. on 15th  
December 2020  
Laid before the House of  
Commons - - - - 16th December 2020  
Coming into force in accordance with regulation 1*

F1 .....

**F1** Regulations revoked (1.1.2022) by [The Customs \(Miscellaneous Provisions\) \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/1489\)](#), regs. 1, 12

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## EXPLANATORY NOTE

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

These Regulations are made by the Secretary of State under section 51(1) and (4) of the Taxation (Cross-border Trade) Act 2018 (c. 22) and are in consequence of, or otherwise connected with, the withdrawal of the United Kingdom from the European Union (“EU”). The Regulations relate to an international dispute or other issue that arose whilst the United Kingdom was a member state of the EU. As a result, this is an EU Exit statutory instrument.

Regulation 3 and the Schedules establish the rules for the continued application of an additional duty (“the additional duty”) on goods identified by reference to a commodity code in either of the Schedules and originating in the United States of America. The additional duty applied by Schedule 1 was originally applied by Commission Implementing Regulations 2018/724 and 2018/886. The additional duty applied by Schedule 2 was originally applied by Commission Implementing Regulation 2020/502.

The World Trade Organization’s (“WTO”) Agreement on Safeguards (“the WTO Agreement”) provides for the right of any exporting WTO Member affected by a safeguard measure to suspend the application of substantially equivalent concessions or other obligations to the trade of the WTO Member applying the safeguard measures in certain circumstances. The additional duty provided for by regulation 3 and the Schedules constitutes a suspension of the application of substantially equivalent concessions or other obligations as authorised by the WTO Agreement.

Regulation 4 provides for two exceptions to the application of the additional duty depending on the import licence or the date of export of the goods.

This instrument is one of a group of instruments covered by an overarching Tax Information and Impact Note. 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>. Hard copies may be requested from the Department for International Trade, 3 Whitehall Place, London SW1A 2AW. An inspection of the Regulations free of charge can be made at the Department for International trade, 3 Whitehall Place, London SW1A 2AW. 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 7215 5000.

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