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STATUTORY INSTRUMENTS

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**2023 No. 194**

**CUSTOMS**

**The Customs Tariff (Preferential Trade Arrangements)  
(New Zealand) (Amendment) Regulations 2023**

*Made - - - - 23rd February 2023*  
*Laid before the House of*  
*Commons - - - - 24th February 2023*  
*Coming into force in accordance with regulation 1(2)*

These Regulations are made by the Treasury in exercise of the powers conferred by sections 9(1), 11(1), (3), (4) and (7), 17(6) and (7), 31(6) and (7), and 32(7), (8) and (13) of the Taxation (Cross-border Trade) Act 2018<sup>(1)</sup> (“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.

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

In accordance with section 11(7) of the Act, in considering what provision to include in regulations made under section 11(1), (3) and (4) of the Act, the Treasury have had regard to a recommendation made to them by the Secretary of State.

Further to section 28 of the Act, the Treasury and Secretary of State, in exercising the function of making the following Regulations, have had regard to international arrangements to which His Majesty’s government in the United Kingdom is a party that are relevant to the exercise of that function.

**Citation, commencement and extent**

1.—(1) These Regulations may be cited as the Customs Tariff (Preferential Trade Arrangements) (New Zealand) (Amendment) Regulations 2023.

(2) These Regulations come into force on the date on which the Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and New Zealand signed on 28th February 2022 (“the New Zealand Agreement”) enters into force.

(3) The Secretary of State must publish a notice in the London Gazette, as soon as reasonably practicable, of the date on which the New Zealand Agreement enters into force.

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(1) 2018 c. 22. Any powers of HMRC Commissioners to make regulations under Part 1 of the Taxation (Cross-border Trade) Act 2018 (“the Act”) is exercisable concurrently by the Treasury by virtue of section 32(13) of the Act. Part 1 of the Act is amended by the Taxation (Post-transition Period) Act 2020 (c. 26), section 1 and Schedule 1. Section 9 of the Act is modified by S.I. 2020/1439 and sections 9, 11 and 19 of the Act are modified by S.I. 2020/1457.

(4) These Regulations extend to the United Kingdom.

**Amendment of Schedule 1 to the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020**

2.—(1) The Table in Schedule 1 to the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020(2) (which relates to agreements to which those Regulations apply) is amended as follows(3).

(2) In a new row to be inserted immediately above the entry in respect of the Partnership, Trade and Cooperation Agreement between the United Kingdom of Great Britain and Northern Ireland and the Republic of North Macedonia signed on 3rd December 2020—

(a) in the first column insert—

“Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and New Zealand signed on 28th February 2022.”;

(b) in the second column insert—

“The New Zealand Preferential Tariff, version 1.0, dated 20th February 2023.”;

(c) in the third column insert—

“The New Zealand Origin Reference Document, version 1.0, dated 20th February 2023.”.

*Steve Double*

*Scott Mann*

Two of the Lords Commissioners for His

Majesty’s Treasury

*Nigel Huddleston*

Minister of State

Department for Business and Trade

23rd February 2023

22nd February 2023

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(2) [S.I. 2020/1457](#); Schedule 1 to [S.I. 2020/1457](#) was substituted by regulation 5 of, and Schedule 1 to, [S.I. 2020/1657](#). Schedule 1 to [S.I. 2020/1457](#) has been amended a further eleven times, none of which are relevant to these Regulations.

(3) The reference documents referred to in regulation 2 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. By virtue of section 32A of the Act (as inserted by section 75 of the Finance Act 2022 (c. 3)), references to the reference documents are to those documents as modified from time to time, or as replaced, by notice by the Treasury.

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## EXPLANATORY NOTE

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

Regulation 2 amends the table in Schedule 1 to the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020 ([S.I. 2020/1457](#)), which sets out the list of arrangements between His Majesty's government in the United Kingdom and the governments of other countries or territories to which the provisions of those Regulations apply. The following preferential trade arrangement is, by this instrument, inserted in the table in Schedule 1 to [S.I. 2020/1457](#):

— Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and New Zealand signed on 28th February 2022.

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.

An impact assessment setting out the potential economic impact of the New Zealand Agreement was published on 28th February 2022 and is available electronically at <https://www.gov.uk/government/publications/uk-new-zealand-fta-impact-assessment>. This publication includes an assessment of impacts on the UK's regions and nations, sectors, employment, consumers and businesses as well as the potential impacts on developing countries.