

2024 No. 424

CUSTOMS

**The Customs Tariff (Preferential Trade Arrangements)
(Comprehensive and Progressive Agreement for Trans-Pacific
Partnership) (Amendment) Regulations 2024**

Made - - - - *25th March 2024*

Laid before the House of Commons *26th March 2024*

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) and (7), 17(6) and (7) and 32(7) and (8) of the Taxation (Cross-border Trade) Act 2018(a) (“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.

Further to section 11(7) of the Act, in considering what provision to include in regulations made under sections 11(1) and (3) 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) (Comprehensive and Progressive Agreement for Trans-Pacific Partnership) (Amendment) Regulations 2024.

(2) These Regulations come into force on the date on which the Protocol on the Accession of the United Kingdom of Great Britain and Northern Ireland to the Comprehensive and Progressive Agreement for Trans-Pacific Partnership (“Accession Protocol”) enters into force for the United Kingdom.

(3) The Secretary of State must publish a notice in the London Gazette, as soon as reasonably practicable, of the date on which the Accession Protocol enters into force for the United Kingdom.

(a) 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, and 17 of the Act by S.I. 2020/1432, 1434, 1439, 1457 and 1605.

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

Amendment of 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(a) (which relates to agreements to which those Regulations apply) is amended as follows(b).

(2) In a new row to be inserted immediately above the entry in respect of the Agreement establishing an Economic Partnership between the Eastern and Southern African States, on the one part, and the United Kingdom of Great Britain and Northern Ireland, on the other part—

(a) in the first column insert—

“The Comprehensive and Progressive Agreement for Trans-Pacific Partnership (“CPTPP”), signed on 8th March 2018, including the Protocol on the Accession of the United Kingdom of Great Britain and Northern Ireland to the Comprehensive and Progressive Agreement for Trans-Pacific Partnership, signed on 16th July 2023 by Australia, Brunei Darussalam, Canada, the Republic of Chile, Japan, Malaysia, the United Mexican States, New Zealand, the Republic of Peru, the Republic of Singapore, the Socialist Republic of Viet Nam and the United Kingdom of Great Britain and Northern Ireland.”;

(b) in the second column insert—

“The CPTPP Preferential Tariff, version 1.0, dated 21st March 2024.”;

(c) in the third column insert—

“The CPTPP Origin Reference Document, version 1.0, dated 21st March 2024.”.

25th March 2024

Two of the Lords Commissioners of His Majesty’s Treasury

Amanda Milling
Joy Morrissey

25th March 2024

Greg Hands
Minister of State
Department for Business and Trade

(a) 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, 433, 774, 1192, 1339 and 1436 and 2024/303.

(b) 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 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.

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 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:

—The Comprehensive and Progressive Agreement for Trans-Pacific Partnership signed on 8th March 2018, including the Protocol on the Accession of the United Kingdom of Great Britain and Northern Ireland to the Comprehensive and Progressive Agreement for Trans-Pacific Partnership signed on 16th July 2023.

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 amends S.I. 2020/1457, which is one of a group of instruments covered by a single overarching full Tax Information and Impact Note (TIIN). This TIIN has been published and is available electronically at: <https://www.gov.uk/government/publications/the-uks-integrated-tariff-schedule>.

An impact assessment setting out the potential economic impact of the UK's Accession to the Comprehensive and Progressive Agreement for Trans-Pacific Partnership was published on 17 July 2023 and is available electronically at <https://www.gov.uk/government/publications/cptpp-impact-assessment>. This publication includes an assessment of impacts on the UK's nations and English regions, sectors, employment, consumers and businesses as well as the potential impacts on developing countries.

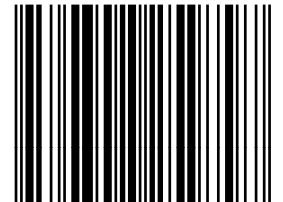
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