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STATUTORY INSTRUMENTS

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**2021 No. 241**

**CUSTOMS**

**The Customs Tariff (Preferential Trade Arrangements)  
(EU Exit) (Amendment) Regulations 2021**

<i>Made</i>	- - - -	<i>3rd March 2021</i>
<i>Laid before the House of Commons</i>	- - - -	<i>4th March 2021</i>
<i>Coming into force</i>	- -	<i>5th March 2021</i>

These Regulations are made by the Treasury, in exercise of the powers conferred by sections 9(1), 11(1), (3) and (4), 17(6) and (7), 19(1) and (4), 31(6) and (7) and 32(7), (8) and (13) of the Taxation (Cross-border Trade) Act 2018(1) (“the Act”) and by the Secretary of State in exercise of the powers conferred by 11(3), (4) and (6) and 32(7) and (8) of the Act.

Further to section 28 of the Act, the Treasury, in exercising the function of making the following Regulations, has had regard to international arrangements to which Her Majesty’s Government in the United Kingdom is a party that are relevant to the exercise of that function.

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) and (3) of the Act, the Treasury has had regard to recommendations made to them by the Secretary of State.

**Citation and commencement**

1.—(1) These Regulations may be cited as the Customs Tariff (Preferential Trade Arrangements) (EU Exit) (Amendment) Regulations 2021.

(2) They come into force on 5th March 2021.

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(1) [2018 c. 22](#). Any power 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 that Act. Part 1 of the Act is amended by the Taxation (Post-transition Period) Act [2020 \(c. 26\)](#), sections 1 and 2 and Schedule 1. Section 9 of the Act is modified by regulation 6 of the Taxation Cross-border Trade (Special Procedures Supplementary and General Provision etc.) (EU Exit) Regulations 2020 ([S.I. 2020/1439](#)) and by regulation 21 of, and Schedule 2 to, the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020 ([S.I. 2020/1457](#)).

**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.

(2) In a new row to be inserted immediately above the entry in respect of the Agreement on Trade in Goods between Iceland and the Kingdom of Norway and the United Kingdom of Great Britain and Northern Ireland signed on 8th December 2020 (“the Iceland-Norway Agreement”)—

- (a) in the first column, above the entry in respect of the Iceland-Norway Agreement, insert—  
“Interim Trade Partnership Agreement between the Republic of Ghana, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part, signed on 2nd March 2021.”;
- (b) in the second column, above the entry in respect of The Iceland-Norway Preferential Tariff, version 1.0, dated 29th December 2020, insert—  
“The Ghana Preferential Tariff, version 1.0, dated 2nd March 2021.”;
- (c) in the third column, above the entry in respect of The Iceland-Norway Origin Reference Document, version 1.0, dated 29th December 2020, insert—  
“The Ghana Origin Reference Document, version 1.0, dated 2nd March 2021.”.

3rd March 2021

2nd March 2021

*Maggie Throup*  
*Rebecca Harris*  
Two of the Lord’s Commissioners of Her  
Majesty’s Treasury  
*Greg Hands*  
Minister of State for Trade Policy  
Department of International Trade

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(2) Schedule 1 to [S.I. 2020/1457](#) was substituted by regulation 5 of, and Schedule 1 to, [S.I. 2020/1657](#).

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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 (“the Act”) as a consequence of the United Kingdom leaving the European Union. They make amendments to the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020 (S.I. 2020/1457) to implement preferential customs import duty rates agreed under the free trade arrangements entered into between Her Majesty’s Government in the United Kingdom and the government of Ghana.

Regulation 2 makes an amendment to the table in Schedule 1 to S.I. 2020/1457 which sets out the list of arrangements between Her Majesty’s Government in the United Kingdom and the governments of the other countries or territories to which the provisions of those Regulations apply. The table in Schedule 1 to S.I. 2020/1457 was substituted by regulation 5 of, and Schedule 1 to, the Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (Amendment) (EU Exit) Regulations 2020 (S.I. 2020/1657) which came into force on IP completion day.

The Interim Trade Partnership Agreement between the Republic of Ghana, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part, signed on 2nd March 2021 is, by this instrument, added to the table in Schedule 1 to S.I. 2020/1457.

These arrangements are available electronically at: <https://www.gov.uk/government/collections/customs-vat-and-excise-uk-transition-legislation-from-1-january-2021>. Hard copies are held and available to view free of charge at the Department for International Trade, 3 Whitehall Place, London SW1A 2AW. A person unable to access these arrangements electronically can arrange access to a hard copy while government advice on social distancing and unnecessary travel applies, by telephoning the Department for International Trade on 020 7215 5000.

There is no significant impact on business, charities or voluntary bodies as this instrument broadly replicates the effect of European Union legislation.