
EXPLANATORY NOTE

(This note is not part of the Regulations)

Part 1 contains general provisions.

Regulation 3 contains a description of “specified goods” for the purposes of the Regulations by reference to the Suspensions of Import Duty Rates Document which lists the goods that are subject to a suspension of the applicable import duty rate. The Tariff Suspension Document Version 1.0 dated 10th December 2020 is published by the Department for International Trade and is available at: <https://www.gov.uk/government/collections/customs-vat-and-excise-uk-transition-legislation-from-1-january-2021> and a hard copy is available to view free of charge by contacting the Department of International Trade, 3 Whitehall Place, London SW1A 2AW. A person unable to access this document 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.

Regulation 4 makes provision in respect of the duty suspension rate that is to apply to specified goods the commodity codes for which are listed in the Suspensions of Import Duty Rates Document. Regulation 5 provides “specified period” is the period during which the duty suspension rate described in regulation 4 applies to specified goods. Regulation 6 makes provision for extending the specified period.

Part 2 contains provision about requests for suspensions, the consideration of such requests and recommendations made by the Secretary of State to the Treasury about such requests.

Regulation 7 makes provision for the making of requests to the Secretary of State by a person for goods to be specified goods for the purpose of the Regulations. Provision is made for acknowledging receipt of such requests, for publicising them and inviting objections to them from businesses in the United Kingdom, and for the circumstances in which consideration of requests may be stayed by the Secretary of State. Provision is also made for a request to be withdrawn by the person who made it before such time as they are considered by the Secretary of State.

Regulation 8 sets out the process for considering requests made to the Secretary of State under regulation 7(1) including the applicable exceptions to the circumstances in which the Secretary of State is required to consider such requests and provision for the circumstances in which such requests may be rejected. Regulation 9 makes provision for the Secretary of State to make recommendations to the Treasury in connection with any requests made under regulation 7(1) which the Secretary of State is obliged to consider.

Part 3 makes provision for the Secretary of State to make recommendations to the Treasury about the application of a duty suspensions rate to goods of a particular commodity code in the absence of a request under regulation 7(1).

Regulation 10 provides that a duty suspension rate can only apply in relation to specified goods in the exceptional circumstances described in paragraph (2) of that regulation.

Part 4 contains modifications to section 12(1) of the Act and these Regulations in respect of the Crown Dependencies. The modifications made by regulation 11 and the Schedule are necessary having regard to the establishment of the customs union between the United Kingdom, the Bailiwick of Guernsey, the Isle of Man and the Bailiwick of Jersey.

This instrument is one of a group of instruments covered by a single overarching full Tax Information and Impact Note (TIIN). The TIIN primarily focuses on the Customs Tariff (Establishment) (EU Exit) Regulations 2020 and will be available electronically in due course at: <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>. A hard copy will be held and available for viewing free of charge at the Department of International Trade, 3 Whitehall Place, London SW1A 2AW. A person unable to access this document electronically

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

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. An Explanatory Memorandum is being published on the same website. There is no significant impact on business, charities or voluntary bodies as this instrument broadly replicates the effect of European Union legislation.

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