
STATUTORY INSTRUMENTS

2020 No. 1437

**EXITING THE EUROPEAN UNION
CUSTOMS**

**The Customs (Import Duty Variation)
(EU Exit) Regulations 2020**

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

The Secretary of State, in exercise of the powers conferred by section 51(1) and (4) of the Taxation (Cross-border Trade) Act 2018⁽¹⁾, makes the following Regulations.

Citation, commencement and application

1.—(1) These Regulations may be cited as the Customs (Import Duty Variation) (EU Exit) Regulations 2020 and come into force on IP completion day.

(2) These Regulations extend to the whole of the United Kingdom.

(3) These Regulations apply to goods of the type specified in Schedule 1 or 2 by reference to commodity codes—

- (a) that have been exported from the United States of America to the United Kingdom;
- (b) the importation of which into the United Kingdom has incurred a liability to import duty under the Act.

Interpretation

2. For the purposes of these Regulations, the following words and expressions have the following meaning—

“the Act” means the Taxation (Cross-border Trade) Act 2018;

“commodity codes” has the meaning given in regulation 2(3) of the Customs Tariff (Establishment) (EU Exit) Regulations 2020⁽²⁾;

(1) 2018 c. 22.
(2) S.I. 2020/1430.

“duty varied goods” means those goods listed in the Schedules and identified by commodity codes that correspond to certain goods or any description of goods set out in the Tariff of the United Kingdom;

“importer” has the meaning given in paragraph 32(1) of Schedule 4 to the Act;

“import licence” means a licence granted by the Secretary of State in relation to any duty varied goods;

“standard rate” means the standard rate of import duty for goods falling within a commodity code as set out in the Tariff of the United Kingdom;

“standard rate of import duty” has the meaning given in regulation 2(4) of the Customs Tariff (Establishment) (EU Exit) Regulations 2020; and

“Tariff of the United Kingdom” has the same meaning as given in regulation 1(2) of the Customs Tariff (Establishment) (EU Exit) Regulations 2020.

Additional duty

3.—(1) An additional ad valorem duty (“the additional duty”) applies in addition to the standard rate in relation to duty varied goods originating in the United States of America.

(2) The additional duty applicable to duty varied goods conforming to a commodity code in the first column of the table in Schedule 1 or 2 is at the rate specified in the corresponding entry in the second column of the table in each of those Schedules.

Additional duty: exceptions

4.—(1) Duty varied goods are not subject to the additional duty under Schedule 1 where those goods—

- (a) are the subject of an import licence issued prior to 18th May 2018 that provides for an exception to, or reduction from, the additional duty; or
- (b) were exported from the United States of America prior to 22nd June 2018.

(2) For the purposes of paragraph (1)(b), duty varied goods are “exported” when they have completed the applicable export formalities and have left the territorial waters of the United States of America.

Signed by authority of the Secretary of State for International Trade

At 3.25 p.m. on 15th December 2020

Greg Hands
Minister of State for Trade Policy
Department for International Trade

SCHEDULES

SCHEDULE 1

Regulation 3(2)

Duty varied goods subject to additional duties

<i>Commodity code</i>	<i>Additional duty</i>
0710 40 00	25%
0711 90 30	25%
0713 33 90	25%
1005 90 00	25%
1006 30 21	25%
1006 30 23	25%
1006 30 25	25%
1006 30 27	25%
1006 30 42	25%
1006 30 44	25%
1006 30 46	25%
1006 30 48	25%
1006 30 61	25%
1006 30 63	25%
1006 30 65	25%
1006 30 67	25%
1006 30 92	25%
1006 30 94	25%
1006 30 96	25%
1006 30 98	25%
1006 40 00	25%
1904 10 30	25%
1904 90 10	25%
2001 90 30	25%
2004 90 10	25%
2005 80 00	25%
2008 11 10	25%

Status: This is the original version (as it was originally made).

<i>Commodity code</i>	<i>Additional duty</i>
2009 12 00	25%
2009 19 11	25%
2009 19 19	25%
2009 19 91	25%
2009 19 98	25%
2009 81 11	25%
2009 81 19	25%
2009 81 31	25%
2009 81 59	25%
2009 81 95	25%
2009 81 99	25%
2208 30 11	25%
2208 30 19	25%
2208 30 82	25%
2208 30 88	25%
2402 10 00	25%
2402 20 10	25%
2402 20 90	25%
2402 90 00	25%
2403 11 00	25%
2403 19 10	25%
2403 19 90	25%
2403 91 00	25%
2403 99 10	25%
2403 99 90	25%
3304 20 00	25%
3304 30 00	25%
3304 91 00	25%
6109 10 00	25%
6109 90 20	25%
6109 90 90	25%
6203 42 31	25%
6203 42 90	25%
6203 43 11	25%

<i>Commodity code</i>	<i>Additional duty</i>
6204 62 31	25%
6204 62 90	25%
6302 31 00	25%
6403 59 95	25%
7210 12 20	25%
7210 12 80	25%
7219 12 10	25%
7219 12 90	25%
7219 13 10	25%
7219 13 90	25%
7219 32 10	25%
7219 32 90	25%
7219 33 10	25%
7219 33 90	25%
7219 34 10	25%
7219 34 90	25%
7219 35 90	25%
7222 20 11	25%
7222 20 21	25%
7222 20 29	25%
7222 20 31	25%
7222 20 81	25%
7222 20 89	25%
7222 40 10	25%
7222 40 50	25%
7222 40 90	25%
7223 00 11	25%
7223 00 19	25%
7223 00 91	25%
7226 92 00	25%
7228 30 20	25%
7228 30 41	25%
7228 30 49	25%
7228 30 61	25%

Status: This is the original version (as it was originally made).

<i>Commodity code</i>	<i>Additional duty</i>
7228 30 69	25%
7228 30 70	25%
7228 30 89	25%
7228 50 20	25%
7228 50 40	25%
7228 50 69	25%
7228 50 80	25%
7229 90 20	25%
7229 90 50	25%
7229 90 90	25%
7301 20 00	25%
7304 31 20	25%
7304 31 80	25%
7304 41 00	25%
7306 30 11	25%
7306 30 19	25%
7306 30 41	25%
7306 30 49	25%
7306 30 72	25%
7306 30 77	25%
7306 30 80	25%
7306 40 20	25%
7306 40 80	25%
7307 11 10	25%
7307 11 90	25%
7307 19 10	25%
7307 19 90	25%
7308 30 00	25%
7308 40 00	25%
7308 90 51	25%
7308 90 59	25%
7308 90 98	25%
7309 00 10	25%
7309 00 51	25%

<i>Commodity code</i>	<i>Additional duty</i>
7309 00 59	25%
7310 29 10	25%
7310 29 90	25%
7311 00 13	25%
7311 00 19	25%
7311 00 99	25%
7314 14 00	25%
7314 19 00	25%
7314 49 00	25%
7315 11 10	25%
7315 11 90	25%
7315 12 00	25%
7315 19 00	25%
7315 89 00	25%
7315 90 00	25%
7318 14 10	25%
7318 14 91	25%
7318 14 99	25%
7318 16 40	25%
7318 16 60	25%
7318 16 92	25%
7318 16 99	25%
7321 11 10	25%
7321 11 90	25%
7322 90 00	25%
7323 93 00	25%
7323 99 00	25%
7324 10 00	25%
7325 10 00	25%
7325 99 10	25%
7325 99 90	25%
7326 90 30	25%
7326 90 40	25%
7326 90 50	25%

Status: This is the original version (as it was originally made).

<i>Commodity code</i>	<i>Additional duty</i>
7326 90 60	25%
7326 90 92	25%
7326 90 96	25%
7606 11 10	25%
7606 11 91	25%
7606 12 20	25%
7606 12 92	25%
7606 12 93	25%
8711 40 00	25%
8711 50 00	25%
8903 91 10	25%
8903 91 90	25%
8903 92 10	25%
8903 92 91	25%
8903 92 99	25%
8903 99 10	25%
8903 99 91	25%
8903 99 99	25%
9504 40 00	10%

SCHEDULE 2

Regulation 3(2)

Duty varied goods subject to additional duties

<i>Commodity code</i>	<i>Additional duty</i>
9613 80 00	20%
3926 30 00	7%

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.