
STATUTORY INSTRUMENTS

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.

(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](#)).