
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.