
STATUTORY INSTRUMENTS

2021 No. 380

CUSTOMS

The Customs (Tariff etc.) (Amendment) Regulations 2021

<i>Made</i>	- - - -	<i>23rd March 2021</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- - - -	<i>24th March 2021</i>
<i>Coming into force</i>	- -	<i>14th April 2021</i>

The Treasury make the following Regulations in exercise of the powers conferred by sections 8, 12(1), 19, 31(6) and (7) and 32(7), (8) and (13) of, and paragraph 13 of Schedule 2 and paragraph 1(3)(c) of Schedule 7 to, the Taxation (Cross-border Trade) Act 2018⁽¹⁾.

In considering the rate of import duty that ought to apply to goods in a standard case⁽²⁾ for which provision is made by regulations 2 to 4 of these Regulations, the Treasury have had regard to the matters in section 8(5) of that Act and the recommendation about the rate made to the Treasury by the Secretary of State further to section 8(6) of that Act⁽³⁾.

(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.

(2) “Standard case” is defined in section 8(8) of the Act.

(3) A summary explanation about the rate of import duty, including the recommendation, is available electronically from: <https://www.gov.uk/government/collections/customs-vat-and-excise-uk-transition-legislation-from-1-january-2021>. 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 7270 5000, and otherwise by inspection free of charge at HMRC, 100 Parliament Street, London SW1A 2BQ.