

*This Statutory Instrument has been made, in part, in consequence of a defect in S.I. 2020/1430, S.I. 2021/63 and S.I. 2021/380 and is being issued free of charge to all known recipients of those Statutory Instruments*

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S T A T U T O R Y   I N S T R U M E N T S

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**2021 No. 520**

**CUSTOMS**

**The Customs Tariff (Establishment) (EU Exit) (Amendment)  
Regulations 2021**

<i>Made</i> - - - -	<i>28th April 2021</i>
<i>Laid before the House of Commons</i>	<i>29th April 2021</i>
<i>Coming into force</i> - -	<i>20th May 2021</i>

The Treasury make the following Regulations in exercise of the powers conferred by section 8(1) of, and paragraph 1(3)(c) of Schedule 7 to, the Taxation (Cross-border Trade) Act 2018(a).

In considering the rate of import duty that ought to apply to goods in a standard case(b) for which provision is made by regulation 2 of these Regulations, the Treasury have had regard to the matters referred to 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.

**Citation and commencement**

1. These Regulations may be cited as the Customs Tariff (Establishment) (EU Exit) (Amendment) Regulations 2021 and come into force on 20th May 2021.

**Amendment of the Customs Tariff (Establishment) (EU Exit) Regulations 2020**

2. In regulation 1(2) of the Customs Tariff (Establishment) (EU Exit) Regulations 2020(c), in the definition of “Tariff of the United Kingdom”, for “1.2, dated 22nd March 2021”, substitute “1.3, dated 27th April 2021”(d).

28th April 2021

*James Morris*  
*Maggie Throup*  
Two of the Lords Commissioners of Her Majesty’s Treasury

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- (a) 2018 c. 22 (“the Act”). Part 1 of the Act is amended by the Taxation (Post-transition Period) Act 2020 (c. 26), section 2 and Schedule 1.
- (b) “Standard case” is defined by section 8(8) of the Act.
- (c) S.I. 2020/1430, amended by S.I. 2021/63 and S.I. 2021/380.
- (d) The Tariff of the United Kingdom version 1.3, dated 27th April 2021, 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 the document electronically may obtain a hard copy free of charge by calling 020 7270 5000 or, where consistent with government guidance on social distancing and unnecessary travel, may inspect it free of charge at HMRC, 100 Parliament Street, London, SW1A 2BQ.

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations are made by the Treasury further to Part 1 of the Taxation (Cross-border Trade) Act 2018 (c. 22) (“the Act”). They amend the Customs Tariff (Establishment) (EU Exit) Regulations 2020 (S.I. 2020/1430; “the Establishment Regulations”).

Regulation 2 amends the definition of “Tariff of the United Kingdom” of the Establishment Regulations to refer to a revised United Kingdom tariff document for the purposes of the system known as the customs tariff (see section 8(2) of the Act) established by regulation 2 of those Regulations. The revised tariff document reduces the Most-Favoured Nation tariff rates previously applied to molasses resulting from the extraction or refining of sugar in line with the original policy intention. In giving effect to the revised tariff document, this instrument thus corrects an error in the Establishment Regulations. The revised tariff document also includes an additional commodity code with no impact on duty rates.

The United Kingdom tariff document was last amended by S.I. 2021/380.

There is no significant impact on business, charities or voluntary bodies as a result of this instrument.

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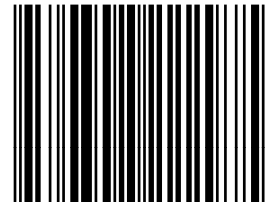
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