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STATUTORY INSTRUMENTS

2021 No. 63

CUSTOMS

The Customs Tariff (Establishment and Suspension of Import Duty) (EU Exit) (Amendment) Regulations 2021

Approved by the House of Commons

<i>Made</i>	- - - -	<i>at 9.15 a.m. on 21st</i>
		<i>January 2021</i>
<i>Laid before the House of</i>		<i>at 1.30 p.m. on 21st</i>
<i>Commons</i>	- - - -	<i>January 2021</i>
<i>Coming into force</i>	- -	<i>22nd January 2021</i>

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

In considering the rate of import duty that ought to apply to goods in a standard case⁽²⁾ for which provision is made by the following 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.

(2) “Standard case” is defined in section 8(8) of the Taxation (Cross-border Trade) Act 2018.

(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.