
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”) and amend the Customs Tariff (Establishment) (EU Exit) Regulations 2020 (S.I. 2020/1430) (the “Establishment Regulations”) and the Customs Tariff (Suspension of Import Duty Rates) (EU Exit) Regulations 2020 (S.I. 2020/1435) (the “Suspension Regulations”).

Regulation 2 amends the definition of “Tariff of the United Kingdom” in the Establishment Regulations to refer to a revised United Kingdom tariff document. This document is revised to correct errors in relation to the rate of import duty applicable to goods, 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.

Regulation 3 replaces the definition of “Suspensions of Import Duty Rates Document” in the Suspension Regulations to refer to a revised tariff suspension document. This document is revised to correct errors in relation to the applicable duty rate in the list of goods that are subject to a suspension.

The Establishment Regulations and the Suspension Regulations which these Regulations amend are two of a group of instruments covered by an overarching Tax Information and Impact Note (TIIN). The TIIN primarily focuses on the Establishment Regulations and is available at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>.

There is no significant impact on business, charities or voluntary bodies as this instrument broadly replicates the effect of European Union legislation.