

This Statutory Instrument has been published in substitution of S.I. 2022/1286. This Statutory Instrument has been made, in part, in consequence of defects in S.I. 2018/1249, 2020/1430, 2020/1431, 2020/1432, 2021/63, 2021/380, 2021/520, 2021/661, 2021/870, 2021/1191, 2021/1489, 2022/615 and 2022/981 and is being issued free of charge to all known recipients of those Statutory Instruments and S.I. 2022/1286.

STATUTORY INSTRUMENTS

2022 No. 1301

CUSTOMS

The Customs (Tariff and Miscellaneous Amendments) Regulations 2022

<i>Made</i>	- - - -	<i>6th December 2022</i>
<i>Laid before the House of Commons</i>	- - - -	<i>8th December 2022</i>
<i>Coming into force</i>	- -	<i>1st January 2023</i>

These Regulations are made by the Treasury in exercise of the powers conferred by sections 8, 12(1), 19, 31(6) and (7), 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⁾ (“the Act”) and by the Secretary of State, in exercise of the powers conferred by sections 15(1)⁽²⁾ and 32(7) and (8) of the Act.

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

In considering what provision to include in regulations made under section 12(1) of the Act, the Treasury has had regard to recommendations made to them by the Secretary of State in accordance with section 12(5) of the Act.

In accordance with section 15(1)(a) and (b) of the Act, His Majesty’s government in the United Kingdom, having regard to the matters set out in section 28 of the Act and any other relevant matters, considers it appropriate to deal with the issue that has arisen between His Majesty’s government in the United Kingdom and the governments of Russia and of Belarus by varying the amount of import duty in the case of goods originating from Russia or from Belarus.

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- (1) 2018 c. 22. Part 1 of the Taxation (Cross-border Trade) Act 2018 (“the Act”) is amended by section 1 of and Schedule 1 to, the Taxation (Post-transition Period) Act 2020 (c. 26), section 1 and Schedule 1. Section 32A of the Act was inserted by section 75 of the Finance Act 2022 (c. 3). Any power of HMRC Commissioners to make regulations under Part 1 of the Act is exercisable concurrently by the Treasury by virtue of section 32(13) of the Act.
- (2) Section 15(1) of the Taxation (Cross-border Trade) Act 2018 was amended by section 97 of the Finance Act 2020 (c. 14).
- (3) “A standard case” is defined in section 8(8) of the Taxation (Cross-border Trade) Act 2018.

In accordance with section 28 of the Act, the Treasury in exercising the function of making the following Regulations, has had regard to international arrangements to which His Majesty's government in the United Kingdom is a party that are relevant to the exercise of that function.

Citation, commencement and extent

1. These Regulations—

- (a) may be cited as the Customs (Tariff and Miscellaneous Amendments) Regulations 2022;
- (b) come into force on 1st January 2023;
- (c) extend to the United Kingdom.

Amendment of the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018

2. In the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018(4), in regulation 32(2) (authorised uses), for ““Authorised Use: Eligible Goods and Authorised Uses (version 2.6)” dated 20th September 2022” substitute ““Authorised Use: Eligible Goods and Authorised Uses (version 2.7)” dated 5th December 2022”(5).

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

3. In the Customs Tariff (Establishment) (EU Exit) Regulations 2020(6), in regulation 1(2) (citation, commencement and interpretation), in the definition of “Tariff of the United Kingdom”, for “1.11, dated 20th September 2022” substitute “1.12, dated 5th December 2022”(7).

Amendment of the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020

4. In the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020(8), in regulation 20(4) (lower rate of import duty - goods declared for an authorised use procedure), for “1.6, dated 20th September 2022” substitute “1.7, dated 5th December 2022”(9).

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- (4) [S.I. 2018/1249](#), amended by [S.I. 2019/108](#), [2019/326](#), [2019/486](#), [2019/1215](#), [2019/1346](#), [2020/1088](#), [2020/1432](#), [2020/1449](#), [2020/1552](#), [2020/1605](#), [2020/1629](#), [2021/380](#), [2021/478](#), [2021/870](#), [2021/1156](#), [2021/1347](#), [2021/1489](#), [2022/615](#), [2022/981](#).
 - (5) The document entitled “Authorised Use: Eligible Goods and Authorised Uses (version 2.7)” dated 5th December 2022, is available electronically from <https://www.gov.uk/government/publications/authorised-use-eligible-goods-and-authorised-uses>. A person unable to access the document electronically may obtain a hard copy free of charge by calling 020 7270 5000 or may inspect it free of charge at HMRC, 100 Parliament Street, London, SW1A 2BQ. By virtue of section 32A of the Taxation (Cross-border Trade) Act 2018 (as inserted by section 75 of the Finance Act 2022 (c. 3)), the reference to this document is a reference to the document as modified from time to time, or as replaced, by notice by the appropriate authority.
 - (6) [S.I. 2020/1430](#), amended by [S.I. 2021/63](#), [2021/380](#), [2021/520](#), [2021/661](#), [2021/870](#), [2021/1191](#), [2021/1489](#), [2022/615](#), [2022/780](#), [2022/981](#).
 - (7) The Tariff of the United Kingdom, version 1.12, dated 5th December 2022, is available electronically from <https://www.gov.uk/government/publications/reference-document-for-the-customs-tariff-establishment-eu-exit-regulations-2020>. A person unable to access the document electronically may obtain a hard copy free of charge by calling 020 7270 5000 or may inspect it free of charge at HMRC, 100 Parliament Street, London, SW1A 2BQ. By virtue of section 32A of the Taxation (Cross-border Trade) Act 2018 (as inserted by section 75 of the Finance Act 2022 (c. 3)), the reference to this document is a reference to the document as modified from time to time, or as replaced, by notice by the appropriate authority.
 - (8) [S.I. 2020/1431](#), amended by [S.I. 2020/1552](#), [2020/1605](#), [2021/380](#), [2021/870](#), [2021/1205](#), [2021/1489](#), [2022/615](#), [2022/780](#), [2022/981](#).
 - (9) The document entitled “Authorised Use: Eligible Goods and Rates”, version 1.7 dated 5th December 2022, is available electronically from <https://www.gov.uk/government/publications/reference-documents-for-the-customs-reliefs-from-a-liability-to-import-duty-and-miscellaneous-amendments-eu-exit-regulations-2020>. A person unable to access the document electronically may obtain a hard copy free of charge by calling 020 7270 5000 or may inspect it free of charge at HMRC, 100 Parliament Street, London, SW1A 2BQ. By virtue of section 32A of the Taxation (Cross-border Trade) Act 2018

Amendment of the Customs Tariff (Suspension of Import Duty Rates) (EU Exit) Regulations 2020

5. In regulation 2 (interpretation) of the Customs Tariff (Suspension of Import Duty Rates) (EU Exit) Regulations 2020⁽¹⁰⁾, for the definition of “Suspensions of Import Duty Rates Document” substitute—

““Suspensions of Import Duty Rates Document” means the Tariff Suspension Document, version 1.7 dated 5th December 2022 ⁽¹¹⁾”.

Amendment of the Customs (Additional Duty) (Russia and Belarus) Regulations 2022

6. In regulation 2(1) (interpretation) of the Customs (Additional Duty) (Russia and Belarus) Regulations 2022⁽¹²⁾, for the definition of “relevant Additional Duties Document” substitute—

““relevant Additional Duties Document” means, in relation to specified goods which have originated from—

- (a) Belarus, version 1.3 of the document entitled “Belarusian Additional Duties Document” published by the Secretary of State;
- (b) Russia, version 1.3 of the document entitled “Russian Additional Duties Document” published by the Secretary of State⁽¹³⁾”.

6th December 2022

5th December 2022

Andrew Stephenson
Steve Double
Two of the Lords Commissioners of His
Majesty’s Treasury
Nigel Huddleston
Parliamentary Under Secretary of State
Department for International Trade

(as inserted by section 75 of the Finance Act 2022 (c. 3)), the reference to this document is a reference to the document as modified from time to time, or as replaced, by notice by the appropriate authority.

⁽¹⁰⁾ S.I. 2020/1435, amended by S.I. 2021/63, 2021/380, 2021/870, 2021/1191, 2021/1489.

⁽¹¹⁾ The Tariff Suspension Document, version 1.7, dated 5th December 2022 is available electronically from <https://www.gov.uk/government/publications/reference-documents-for-the-customs-tariff-suspension-of-import-duty-rates-eu-exit-regulations-2020>. It is also available in hard copy by request to the Department for International Trade, Old Admiralty Building, London SW1A 2DY. By virtue of section 32A of the Taxation (Cross-border Trade) Act 2018 (as inserted by section 75 of the Finance Act 2022 (c. 3)), the reference to this document is a reference to the document as modified from time to time, or as replaced, by notice by the appropriate authority.

⁽¹²⁾ S.I. 2022/376, amended by S.I. 2022/598, 2022/833.

⁽¹³⁾ The Belarusian Additional Duties Document (version 1.3, dated 5th December 2022) and the Russian Additional Duties Document (version 1.3, dated 5th December 2022) are available electronically from <https://www.gov.uk/government/publications/reference-documents-for-customs-additional-duty-russia-and-belarus-regulations-2022>. They are also available in hard copy by request to the Department for International Trade, Old Admiralty Building, Whitehall, London, SW1A 2DY. By virtue of section 32A of the Taxation (Cross-border Trade) Act 2018 (as inserted by section 75 of the Finance Act 2022 (c. 3)), the references to these documents are references to the documents as modified from time to time, or as replaced, by notice by the Secretary of State.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations are made by the Treasury and the Secretary of State further to Part 1 of the Taxation (Cross-border Trade) Act 2018 (c. 22) and amend the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018 (S.I. 2018/1249) (the “Special Procedures Regulations”), the Customs Tariff (Establishment) (EU Exit) Regulations 2020 (S.I. 2020/1430) (the “Establishment Regulations”), the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020 (S.I. 2020/1431) (the “Reliefs Regulations”), the Customs Tariff (Suspension of Import Duty Rates) (EU Exit) Regulations 2020 (S.I. 2020/1435) and the Customs (Additional Duty) (Russia and Belarus) Regulations 2022 (S.I. 2022/376).

Regulation 2 amends the Special Procedures Regulations to refer to a revised “Authorised Use” document. This document is revised to remove the authorised use rate from three goods.

Regulation 3 amends the definition of the “Tariff of the United Kingdom” in the Establishment Regulations to refer to a revised United Kingdom tariffs document. The revised tariff document includes a missing rate that had been mistakenly left out of earlier versions.

Regulation 4 amends the definition of the “authorised use rates document” in the Reliefs Regulations. This document is revised to remove the authorised use rate from three goods.

Regulation 5 amends the definition of “Suspensions of Import Duty Rates Document” in the Customs Tariff (Suspension of Import Duty Rates) (EU Exit) Regulations 2020 to refer to a revised version of this document. This document is revised to add goods to the list of goods subject to tariff suspensions. This follows requests to the Secretary of State for goods to be subject to tariff suspensions and recommendations made by the Secretary of State to the Treasury about those requests. Further, this follows recommendations made by the Secretary of State to the Treasury for goods to be subject to exceptional duty suspensions. In addition, this document is revised to extend the specified periods for 100 out of 103 COVID-19 related goods subject to a tariff suspension. This document is also revised to reflect changes to commodity codes by reference to which the applicable duty rate for the goods in the list of goods that are subject to a tariff suspension is determined.

Regulation 6 amends the definition of “relevant Additional Duties Document” in regulation 2 of the Customs (Additional Duty) (Russia and Belarus) Regulations 2022 to documents. These documents are revised to add goods to the list of goods subject to additional duties.

A Tax Information and Impact Note has not been prepared for this instrument as it contains no substantive changes to tax policy.

A full impact assessment has not been produced for this instrument as no, or no significant, impact on the private sector, voluntary sector or community bodies is foreseen.