

2022 No. 525

CUSTOMS

The Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (Ukraine) (Amendment) Regulations 2022

Made - - - - at 1.00 p.m. on 10th May 2022

Laid before the House of Commons at 4.30 p.m. on 10th May 2022

Coming into force - - at 6.00 p.m. on 10th May 2022

These Regulations are made by the Treasury, in exercise of the powers conferred by sections 9(1), 11(1), (3) and (4), 17(6) and (7), 19(1) and (4), 30B, 31(6) and (7), 32(7), (8) and (13), and 40B of the Taxation (Cross-border Trade) Act 2018 (the “Act”)(a), and by the Secretary of State in exercise of the powers conferred by sections 11(3), (4) and (6), and 32(7) and (8) of the Act.

Further to sections 9(3), 11(7) and 17(8) of the Act, the Secretary of State recommends that these Regulations be made.

PART 1

Preliminary

Citation, commencement and extent

1. These Regulations—

- (a) may be cited as the Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (Ukraine) (Amendment) Regulations 2022;
- (b) come into force at 6.00 p.m. on 10th May 2022;
- (c) extend to the United Kingdom.

Interpretation

2. In these Regulations—

“the Act” means the Taxation (Cross-border Trade) Act 2018.

“the NI Regulations” means the Customs (Northern Ireland) (EU Exit) Regulations 2020(b).

(a) 2018 c. 22. Any powers 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 the Act. Part 1 of the Act is amended by the Taxation (Post-transition Period) Act 2020 (c. 26) (the “2020 Act”), sections 1 and 2 and Schedule 1. Section 9 of the Act is modified by S.I. 2020/1439 and sections 9, 11 and 19 of the Act are modified by S.I. 2020/1457. Sections 30B and 40B were inserted by sections 1 and 2 of the 2020 Act.

(b) S.I. 2020/1605, to which there are amendments not relevant to these Regulations.

“moved by direct transport” has the same meaning as it has in Article 5(1) of the Protocol on Ireland/Northern Ireland in the EU withdrawal agreement.

“Ukraine originating goods” means goods that qualify as originating goods under regulation 6 of the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020^(a) by reason of them meeting the conditions set out in the origin reference document to the Political, Free Trade and Strategic Partnership Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland and Ukraine^(b).

PART 2

Provisions related to Northern Ireland

Ukraine originating goods imported into the United Kingdom as a result of their entry into Northern Ireland

3.—(1) This regulation applies to goods if—

- (a) they are Ukraine originating goods;
- (b) they are imported into the United Kingdom as a result of their entry into Northern Ireland;
- (c) they are moved by direct transport into Northern Ireland, other than from the European Union;
- (d) they are not Union goods; and
- (e) they are not relevant goods within the meaning of regulation 6 (goods entering Northern Ireland – relevant goods) of the NI Regulations.

(2) For the purpose of determining the amount of duty charged under section 30A(3) of the Act^(c), goods to which this regulation applies are to be treated as relevant goods under regulation 6 of the NI Regulations.

Ukraine originating goods removed to Northern Ireland from Great Britain

4.—(1) This regulation applies to goods if—

- (a) they are Ukraine originating goods;
- (b) they are removed to Northern Ireland from Great Britain by direct transport; and
- (c) they are not relevant goods within the meaning of regulation 12 (goods potentially for export – relevant goods) of the NI Regulations.

(2) For the purpose of determining the amount of duty charged under section 40A of the Act^(d), goods to which this regulation applies are to be treated as relevant goods under regulation 12 of the NI Regulations.

PART 3

Ukrainian trade preferences

Amendment of the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020

5.—(1) Schedule 1 (Agreements to which these Regulations apply) to the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020 is amended as follows.

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- (a) S.I. 2020/1457; relevant amending instruments are S.I. 2020/1657 and S.I. 2021/871 and 1489.
 - (b) The origin reference document is described in column 3 of the table in Schedule 1 to S.I. 2020/1457.
 - (c) Section 30A was inserted by section 2 of the 2020 Act.
 - (d) Section 40A was inserted by section 1 of the 2020 Act.

(2) In the row relating to the Political, Free Trade and Strategic Partnership Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland and Ukraine, for the entry in the second column, substitute—

“The Ukraine Preferential Tariff, version 1.3, dated 6th May 2022.”(a).

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

6.—(1) The Customs (Tariff Quotas) (EU Exit) Regulations 2020(b) are amended as follows.

(2) In regulation 39 (Surrender of an import licence), at the end insert—

“(3) Notwithstanding regulation 40, where—

(a) an import licence to import goods within quota numbers 05.4270, 05.4271, 05.4272, 05.4273, 05.4274, 05.4275, 05.4276, 05.4306, 05.4307, 05.4308, 05.4600, 05.4601 or 05.4602 is surrendered in accordance with paragraph (1); and

(b) the surrender of the licence is made within 1 month beginning at 6.00 pm on 10th May 2022,

any security held by the Secretary of State in relation to the licence, must be returned to the person who lodged the security.”.

Michael Tomlinson

Rebecca Harris

At 1.00 p.m. on 10th May 2022

Two of the Lords Commissioners of Her Majesty’s Treasury

Penny Mordaunt

Minister of State

At 9.35 a.m. on 10th May 2022

Department for International Trade

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations are made under the Taxation (Cross-border Trade) Act 2018 (c. 22).

Part 2 makes provision in relation to the duties of customs charged on non-Union goods of Ukrainian origin imported into the United Kingdom as a result of their entry into Northern Ireland under section 30A(3) of the Act and on the removal of such goods to Northern Ireland from Great Britain under section 40A of the Act.

Regulation 5 amends Schedule 1 to the Customs Tariff (Preferential Trade Arrangements) Regulations 2020 (S.I. 2020/1457) to update the reference to the preferential tariff reference document applicable in respect of the preferential trade arrangement with Ukraine.

Regulation 6 amends regulation 39 to the Customs (Tariff Quotas) (EU Exit) Regulations 2020 (S.I. 2020/1432) to enable the return of securities to traders in respect of licences affected by the preferential trade arrangement with Ukraine.

An impact assessment has not been produced for this instrument.

(a) The Ukraine Preferential Tariff, version 1.3, dated 6th May 2022 is available electronically at: <https://www.gov.uk/government/publications/reference-documents-for-the-customs-tariff-preferential-trade-arrangements-eu-exit-regulations-2020>. Hard copies are held and available to view free of charge at the Department for International Trade, Old Admiralty Building, London SW1A 2DY. By virtue of section 32A of the Act (as inserted by section 75 of the Finance Act 2022 (c. 3)), references to that document are to that document as modified from time to time, or as replaced, by notice by the Treasury.

(b) S.I. 2020/1432, to which there are amendments not relevant to these Regulations.

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