

**2022 No. 613**

**CUSTOMS**

**The Customs Tariff (Preferential Trade Arrangements)  
(Amendment) Regulations 2022**

<i>Made</i>	- - - -	<i>6th June 2022</i>
<i>Laid before the House of Commons</i>		<i>7th June 2022</i>
<i>Coming into force</i>		<i>28th June 2022</i>

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), 31(6) and (7), and 32(7), (8) and (13) 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) and 17(8) of the Act, the Secretary of State recommends that these Regulations be made.

**Citation, commencement and extent**

**1. These Regulations—**

- (a) may be cited as the Customs Tariff (Preferential Trade Arrangements) (Amendment) Regulations 2022;
- (b) come into force on 28th June 2022;
- (c) extend to the United Kingdom.

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

**2.—(1)** Schedule 1 to the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020(b) (which relates to agreements to which those Regulations apply) is amended as follows(c).

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- (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), 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.
  - (b) S.I. 2020/1457; Schedule 1 to S.I. 2020/1457 was substituted by regulation 5 of, and Schedule 1 to, S.I. 2020/1657. Relevant amending instruments are S.I. 2021/382, 527, 1192 and 1489 and S.I. 2022/174.
  - (c) The arrangements referred to in regulation 2 of this instrument are available electronically from <https://www.gov.uk/guidance/uk-trade-agreements-with-non-eu-countries> and the associated reference documents are available electronically from <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 the reference documents are to those documents as modified from time to time, or as replaced, by notice by the Treasury.

(2) In the row relating to the Partnership, Trade and Cooperation Agreement between the United Kingdom of Great Britain and Northern Ireland and the Republic of Albania, for the entry in the second column, substitute—

“The Albania Preferential Tariff, version 1.3, dated 31st May 2022.”.

(3) In the row relating to the Trade Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland, of the one part and the Republic of Colombia, the Republic of Ecuador and the Republic of Peru, of the other part—

(a) for the entry in the first column, substitute—

“Trade Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland, of the one part and the Republic of Colombia, the Republic of Ecuador and the Republic of Peru, of the other part, signed on 15th May 2019.”;

(b) for the entry in the second column, substitute—

“The Andean Countries Preferential Tariff, version 1.5, dated 31st May 2022.”;

(c) for the entry in the third column, substitute—

“The Andean Countries Origin Reference Document, version 1.3, dated 31st May 2022.”.

(4) In the row relating to the Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland and the Republic of Chile, for the entry in the second column, substitute—

“The Chile Preferential Tariff, version 2.3, dated 31st May 2022.”.

(5) In the row relating to the Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and the Kingdom of Denmark in respect of the Faroe Islands, for the entry in the second column, substitute—

“The Faroe Islands Preferential Tariff, version 2.2, dated 31st May 2022.”.

(6) In the row relating to the Agreement on Trade in Goods between the United Kingdom of Great Britain and Northern Ireland, Iceland and the Kingdom of Norway, for the entry in the second column, substitute—

“The Iceland Preferential Tariff, version 1.3, dated 31st May 2022.”.

(7) In the row relating to the Free Trade Agreement between Iceland, the Principality of Liechtenstein and the Kingdom of Norway, for the entry in the second column, substitute—

“The Norway Preferential Tariff, version 1.3, dated 31st May 2022.”.

(8) In the row relating to the Agreement between the United Kingdom of Great Britain and Northern Ireland and Japan for a Comprehensive Economic Partnership, for the entry in the second column, substitute—

“The Japan Preferential Tariff, version 2.4, dated 31st May 2022.”.

(9) In the row relating to the Partnership, Trade and Cooperation Agreement between the United Kingdom of Great Britain and Northern Ireland and the Republic of North Macedonia, for the entry in the second column, substitute—

“The North Macedonia Preferential Tariff, version 1.3, dated 31st May 2022.”.

(10) In the row relating to the Partnership, Trade and Cooperation Agreement between the United Kingdom of Great Britain and Northern Ireland and the Republic of Serbia, for the entry in the second column, substitute—

“The Serbia Preferential Tariff, version 1.2, dated 31st May 2022.”.

(11) In the row relating to the Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and the Republic of Singapore, for the entry in the second column, substitute—

“The Singapore Preferential Tariff, version 1.4, dated 31st May 2022.”.

(12) In the row relating to the Economic Partnership Agreement between the Southern African Customs Union Member States and Mozambique, of the one part, and the United Kingdom of Great Britain and Northern Ireland of the other part, for the entry in the second column, substitute—

“The South African Customs Union and Mozambique Preferential Tariff, version 1.4, dated 31st May 2022.”.

(13) In the row relating to the Free Trade Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland and the Socialist Republic of Viet Nam, for the entry in the second column, substitute—

“The Viet Nam Preferential Tariff, version 1.4, dated 31st May 2022.”.

6th June 2022

*Gareth Johnson*  
*Rebecca Harris*  
Two of the Lords Commissioners for Her Majesty’s Treasury

1st June 2022

*Penny Mordaunt*  
Minister of State  
Department for International Trade

#### **EXPLANATORY NOTE**

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

Regulation 2 amends Schedule 1 to the Customs Tariff (Preferential Trade Arrangements) Regulations 2020 (S.I. 2020/1457) to update references to the preferential tariff reference documents applicable in respect of the preferential trade arrangements with various countries or territories.

Regulation 2 also amends Schedule 1 to those Regulations to reflect the accession of the Republic of Colombia to the existing preferential trade arrangement between the United Kingdom and the Andean Countries.

A full impact assessment has not been produced for this instrument as no, or no significant impact on business, charities or voluntary bodies is foreseen.

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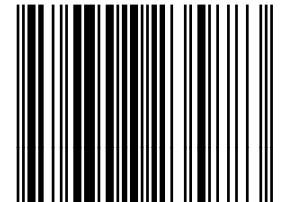
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