
STATUTORY INSTRUMENTS

2023 No. 774

CUSTOMS

**The Customs (Tariff and Miscellaneous
Amendments) Regulations 2023**

Made - - - - *6th July 2023*
Laid before the House of
Commons - - - - *10th July 2023*
Coming into force in accordance with regulation 1(2)

These Regulations are made by the Treasury in exercise of the powers conferred by sections 9(1), 11(1), (3) and (7), 19, 30B, 32(7), (8) and (13) and 40B of, and paragraph 13 and Schedule 2 to, the Taxation (Cross-border Trade) Act 2018⁽¹⁾ (“the Act”).

Further to section 9(3) of the Act, the Secretary of State recommends that these Regulations be made.

Further to section 11(7) of the Act, in considering what provision to include in regulations made under section 11(1) and (3) of the Act, the Treasury have had regard to a recommendation made to them by the Secretary of State.

Further to section 28 of the Act, the Treasury, in exercising the function of making the following Regulations and the Secretary of State, in making recommendations that they be made, have had regard to the international arrangements to which His Majesty’s government in the United Kingdom is a party that are relevant to the exercise of that function.

PART 1

Preliminary

Citation, commencement and extent

1.—(1) These Regulations may be cited as the Customs (Tariff and Miscellaneous Amendments) Regulations 2023.

(2) These Regulations come into force as follows—

(1) 2018 c. 22. Any powers of HMRC Commissioners to make regulations under Part 1 of the Taxation (Cross-border Trade) Act 2018 (“the Act”) are 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”), section 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 of the Act were inserted by, respectively, sections 2 and 1 of the 2020 Act.

- (a) this regulation comes into force on 31st July 2023;
 - (b) Part 2 and regulation 7(3) come into force on the date on which the Amending Agreement No.1 between the United Kingdom of Great Britain and Northern Ireland and the Republic of Moldova to amend the Strategic Partnership, Trade and Cooperation Agreement between the United Kingdom of Great Britain and Northern Ireland and the Republic of Moldova (2) (“the Amending Agreement”) enters into force;
 - (c) the remaining provisions come into force on 4th August 2023.
- (3) The Secretary of State must give notice in the London Gazette, as soon as reasonably practicable, of the date on which the Amending Agreement enters into force.
- (4) These Regulations extend to England and Wales, Scotland and Northern Ireland.

PART 2

Provisions relating to Northern Ireland

Interpretation

2. In this Part—

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

“direct transport” has the same meaning as it has in Article 5(1) of the Windsor Framework;

“Moldova originating goods” means goods that qualify as originating goods under regulation 6 (preferential origin goods) of the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020(3) by reason of them meeting the conditions set out in the origin reference document to the Strategic Partnership, Trade and Cooperation Agreement between the United Kingdom of Great Britain and Northern Ireland and the Republic of Moldova(4);

“the NI Regulations” means the Customs (Northern Ireland) (EU Exit) Regulations 2020(5); and

“the Windsor Framework” has the same meaning as in Joint Declaration No 1/2023 of the Union and the United Kingdom in the Joint Committee which reflects the arrangements laid down in Decision No 1/2023 of that Joint Committee laying down arrangements relating to the Windsor Framework(6).

(2) See the UK/Moldova: Amending Agreement No.1 to amend the Strategic Partnership, Trade and Cooperation Agreement, done at Chisinau on 25th May 2023, published on 5th June 2023, ISBN 978-1-5286-4162-3, CP 859, available at <https://www.gov.uk/government/publications/ukmoldova-amending-agreement-no1-to-amend-the-strategic-partnership-trade-and-cooperation-agreement-cs-moldova-no12023>.

(3) [S.I. 2020/1457](#); relevant amending instruments are [S.I. 2021/693](#) and [1489](#).

(4) See the UK/Moldova: Strategic Partnership, Trade and Cooperation Agreement, done at Chisinau on 24th December 2020, published on 18th January 2021, ISBN 978-1-5286-2357-5, CP 370, available at <https://www.gov.uk/government/publications/ukmoldova-strategic-partnership-trade-and-cooperation-agreement-cs-moldova-no12021>. The origin reference document is described in column 3 of the table in Schedule 1 to [S.I. 2020/1457](#).

(5) [S.I. 2020/1605](#), amended by [S.I. 2020/1629](#) and [2021/483](#) and [1347](#) and the Finance Act 2021 (c. 26).

(6) Following the adoption of the Joint Declaration No 1/2023 of 24th March 2023 and as described in recital 4 to Decision No 1/2023 of the Joint Committee, the Protocol on Ireland/Northern Ireland in the EU Withdrawal Agreement as amended by that Decision is now referred to as the Windsor Framework. Declaration No 1/2023 can be found at: [Joint_Declaration_by_the_United_Kingdom_of_Great_Britain_and_Northern_Ireland_and_the_European_Union_in_the_Withdrawal_Agreement_Joint](https://publishing.service.gov.uk) (publishing.service.gov.uk). Decision No 1/2023 can be found at: https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1145694/Decision_of_the_Withdrawal_Agreement_Joint_Committee_on_laying_down_arrangements_relating_to_the_Windsor_Framework.pdf.

Moldova 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 Moldova 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)(7) (importation of goods: Northern Ireland) of the Act, goods to which this regulation applies are to be treated as relevant goods under regulation 6 of the NI Regulations.

Moldova originating goods removed to Northern Ireland from Great Britain

- 4.—(1) This regulation applies to goods if—
- (a) they are Moldova 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(8) (removal to Northern Ireland of at risk goods etc) of the Act, goods to which this regulation applies are to be treated as relevant goods under regulation 12 of the NI Regulations.

PART 3

Authorised Use

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

5. In regulation 32(2) (authorised uses) of the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018(9) for ““Authorised Use: Eligible Goods and Authorised Uses (version 2.7)” dated 5th December 2022” substitute ““Authorised Use: Eligible Goods and Authorised Uses, version 2.10” dated 3rd July 2023(10)”.

(7) Section 30A of the Act was inserted by section 2 of the Taxation (Post-transition Period) Act 2020 (c. 26).

(8) Section 40A of the Act was inserted by section 1 of the Taxation (Post-transition Period) Act 2020 (c. 26).

(9) S.I. 2018/1249; relevant amending instruments are S.I. 2020/1432, 2021/380, 870 and 1489 and 2022/615, 981 and 1301.

(10) The document entitled “Authorised Use: Eligible Goods and Authorised Uses, version 2.10” dated 3rd July 2023, 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. Such public notices are available from <https://www.gov.uk/government/publications/notices-made-under-s32a-of-the-taxation-cross-border-trade-act-2018/notice-made-by-hm-treasury-under-section-32a-of-the-taxation-cross-border-trade-act-2018>.

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

6. In regulation 20(4) (lower rate of import duty – goods declared for an authorised use procedure) of the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020(11), for ““Authorised Use: Eligible goods and rates”, version 1.7, dated 5th December 2022” substitute ““Authorised Use: Eligible goods and rates, version 1.10”, dated 3rd July 2023(12)”.

PART 4

Trade Preferences

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

7.—(1) Schedule 1 (agreements to which these Regulations apply) to the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020(13) is amended as follows.

(2) In the row relating to the Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and the Swiss Confederation and in the row relating to the Additional Agreement between the United Kingdom of Great Britain and Northern Ireland, the Swiss Confederation and the Principality of Liechtenstein extending to the Principality of Liechtenstein certain provisions of the Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and the Swiss Confederation, for the entries in the second column, substitute—

“The Switzerland and Liechtenstein Preferential Tariff, version 1.2, dated 3rd July 2023.”. (14)

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

“The Moldova Preferential Tariff, version 1.2, dated 3rd July 2023.”. (15)

*Steve Double
Stuart Anderson*

Two of the Lords Commissioners for His Majesty's Treasury

6th July 2023

(11) [S.I. 2020/1431](#); relevant amending instruments are [S.I. 2021/380](#), [870](#) and [1489](#) and [2022/615](#), [981](#) and [1301](#).

(12) The document entitled “Authorised Use: Eligible Goods and Rates, version 1.10” dated 3rd July 2023, 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.

(13) Schedule 1 to [S.I. 2020/1457](#) was substituted by regulation 5 of, and Schedule 1 to, [S.I. 2020/1657](#), and amended by [S.I. 2021/241](#), [382](#), [527](#), [693](#), [871](#), [1192](#) and [1489](#) and [2022/174](#), [525](#), [613](#) and [899](#) and [2023/194](#), [195](#) and [443](#).

(14) The Switzerland and Liechtenstein Tariff, version 1.2, dated 3rd July 2023 is available electronically at: <https://www.gov.uk/government/publications/reference-documents-for-the-customs-tariff-preferential-trade-arrangements-eu-exit-regulations-2020>. A person unable to access the document electronically may obtain a hard copy free of charge available at the Department for Business and Trade, Old Admiralty Building, London SW1A 2DY.

(15) The Moldova Preferential Tariff, version 1.2, dated 3rd July 2023 is available electronically at: <https://www.gov.uk/government/publications/reference-documents-for-the-customs-tariff-preferential-trade-arrangements-eu-exit-regulations-2020>. A person unable to access the document electronically may obtain a hard copy free of charge at the Department for Business and Trade, Old Admiralty Building, London SW1A 2DY.

EXPLANATORY NOTE

(This note is not part of the Regulations)

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

Part 2 makes provision in relation to the duties of customs charged on certain goods of Moldovan 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.

Part 3 amends the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018 (S.I. 2018/1249) (the “Special Procedures Regulations”) and the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020 (S.I. 2020/1431) (the “Reliefs Regulations”).

The amendments update references to documents containing information on the classification of imported goods (“commodity codes”) following updates made by the World Customs Organization and other changes to commodity codes. These documents update the list of goods which qualify for lower tariffs when imported for specific purposes.

Regulation 5 amends the Special Procedures Regulations to refer to a revised “Authorised Use” document. The goods impacted are bicycle parts for electric bikes as well as axles for certain motor vehicles.

Regulation 6 amends the definition of the “authorised use rates document” in the Reliefs Regulations. The goods impacted are axles for certain motor vehicles.

Part 4 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 preferential trade arrangements with Switzerland and Liechtenstein and with Moldova.

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

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