
STATUTORY INSTRUMENTS

2023 No. 811

CUSTOMS

The Customs (Import Duty) (EU Exit) (Amendment) Regulations 2023

<i>Made</i>	- - - -	<i>17th July 2023</i>
<i>Laid before the House of Commons</i>	- - - -	<i>18th July 2023</i>
<i>Coming into force</i>	- -	<i>8th August 2023</i>

The Commissioners for His Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by section 32(7) of, and paragraph 6 of Schedule 6 to, the Taxation (Cross-border Trade) Act 2018(1).

Citation and commencement

1.—(1) These Regulations may be cited as the Customs (Import Duty) (EU Exit) (Amendment) Regulations 2023.

(2) These Regulations come into force on 8th August 2023.

Amendment of the Customs (Import Duty) (EU Exit) Regulations 2018

2.—(1) The Customs (Import Duty) (EU Exit) Regulations 2018(2) are amended as follows.

(2) In regulation 98 (specified amount), in paragraph (1A)(3), for “Where” substitute “Other than in relation to a guarantee given in accordance with paragraph 17(5B)(4) of Schedule 1 to the Act, where”.

(3) In regulation 101 (cases where no guarantee is required)—

(a) in paragraph (1), after “to the contrary,” insert “but subject to paragraph (1A),”;

(b) after paragraph (1), insert—

“(1A) Paragraph (1) does not apply to a guarantee given in accordance with paragraph 17(5B) of Schedule 1 to the Act.”.

(1) 2018 c. 22. Section 32 was amended by paragraph 3 of Schedule 1 to the Taxation (Post-transition Period) Act 2020 (c. 26).
(2) S.I. 2018/1248. Relevant amending instruments are S.I. 2018/1249, 2019/108, 2019/326, 2019/486, 2019/1215, 2019/1346, 2020/967, 2020/1088, 2020/1234, 2020/1431, 2020/1449, 2020/1491, 2020/1552, 2020/1605, 2020/1629, 2021/478, 2021/697, 2021/830, 2021/1156, 2021/1205, 2021/1347, 2021/1444, 2022/628, 2022/1312 and 2023/569.
(3) Paragraph (1A) was inserted by S.I. 2020/967.
(4) Paragraph 17(5B) was inserted by section 318 of the Finance (No. 2) Act 2023 (c. 30).

Status: This is the original version (as it was originally made).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

17th July 2023

Jim Harra
Justin Holliday
Two of the Commissioners of His Majesty's
Revenue and Customs

EXPLANATORY NOTE

(This note is not part of the Regulations)

The Regulations are made by the Commissioners for His Majesty's Revenue and Customs under the Taxation (Cross-border Trade) Act 2018 (c. 22) ("the Act") as amended by the Taxation (Post-transition Period) Act 2020 (c. 26).

Regulation 2 makes consequential amendments to regulation 98 of the Customs (Import Duty) (EU Exit) Regulations 2018 (S.I. 2018/1248) ("the Regulations") following the insertion of new paragraph 17(5B) into Schedule 1 to the Act by Finance (No. 2) Act 2023 (c. 30) to ensure that where a guarantee has been given under paragraph 17(5B) of Schedule 1 to the Act then a specified amount of the guarantee cannot be reduced in cases where a person is approved to defer payment under regulation 43(5) and (8) of the Regulations.

It also makes minor amendments to regulation 101 of the Regulations to ensure that the provision that exempts the requirement for a guarantee to be given does not apply in respect of a guarantee to be given under paragraph 17(5B).

A Tax Information and Impact Note covering this instrument was published on 15 March 2023 alongside draft Finance Bill clauses and is available on the website at <https://www.gov.uk/government/publications/reviews-and-appeals-against-discretionary-customs-guarantees/customs-reviews-and-appeals-against-discretionary-guarantees>. It remains an accurate summary of the impacts that apply to this instrument.