

**2024 No. 303**

**CUSTOMS**

**The Customs Tariff (Preferential Trade Arrangements)  
(Amendment) Regulations 2024**

<i>Made</i>	- - - -	<i>5th March 2024</i>
<i>Laid before the House of Commons</i>		<i>7th March 2024</i>
<i>Coming into force</i>		<i>1st April 2024</i>

These Regulations are made by the Treasury in exercise of the powers conferred by sections 9(1), 11(1), (3) and (7) and 32(7) and (8) of the Taxation (Cross-border Trade) Act 2018<sup>(a)</sup> (“the Act”) 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 section 9(3) of the Act, the Secretary of State has recommended that these Regulations be made.

Further to section 11(7) of the Act, in considering what provision to include in regulations made under sections 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 and the Secretary of State, in exercising the function of making these Regulations, 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.

**Citation, commencement and extent**

1.—(1) These Regulations may be cited as the Customs Tariff (Preferential Trade Arrangements) (Amendment) Regulations 2024.

(2) These Regulations come into force on 1st April 2024.

(3) These Regulations extend to England and Wales, Scotland and Northern Ireland.

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(a) 2018 c. 22. Part 1 of the Act has been amended by the Taxation (Post-transition Period) Act 2020 (c. 26), section 2 and Schedule 1. Modifications have been made to sections 9 and 11 of the Act by S.I. 2020/1432, 1434, 1439, 1457 and 1605.

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

2.—(1) Schedule 1 (agreements to which these Regulations apply) to the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020<sup>(a)</sup> is amended as follows.

(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 1.6, dated 5th March 2024.”<sup>(b)</sup>

5th March 2024

*Amanda Milling*  
*Joy Morrissey*  
Two of the Lords Commissioners of His Majesty’s Treasury

4th March 2024

*Greg Hands*  
Minister of State  
Department for Business and 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).

Regulation 2 amends Schedule 1 to the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020 (S.I. 2020/1457) to give effect to an updated version of the preferential tariff reference document applicable in respect of the preferential trade arrangement with Ukraine. The preferential tariff reference document is updated to give effect to a temporary liberalisation of tariffs, as agreed between the United Kingdom and Ukraine.

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.

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(a) S.I. 2020/1457. Schedule 1 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, 433, 774, 1192, 1339 and 1436.

(b) The Ukraine Preferential Tariff, version 1.6, dated 5th March 2024 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 Business and 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)), references to that document are to that document as modified from time to time, or as replaced, by notice by the appropriate authority.



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<http://www.legislation.gov.uk/id/uksi/2024/303>

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