

2024 No. 406

CUSTOMS

**The Customs (Tariff and Miscellaneous Amendments) Regulations
2024**

<i>Made</i> - - - -	<i>20th March 2024</i>
<i>Laid before the House of Commons</i>	<i>21st March 2024</i>
<i>Coming into force</i> - -	<i>11th April 2024</i>

The Treasury makes these Regulations in exercise of the powers conferred by sections 12(1) and (3) and 32(7) and (8) of the Taxation (Cross-border Trade) Act 2018^(a) (“the 2018 Act”), and the Secretary of State makes these Regulations in exercise of the powers conferred by sections 15(1) and 32(7) and (8) of the 2018 Act.

Further to section 12(5) of the 2018 Act, in considering what provision to include in Regulations made under sections 12(1) and 12(3) of the 2018 Act, the Treasury have had regard to a recommendation made to them by the Secretary of State.

In accordance with section 15(1) of the 2018 Act, His Majesty’s Government in the United Kingdom considers it appropriate to deal with the issue that has arisen between His Majesty’s Government in the United Kingdom and the Government of Belarus by varying the amount of import duty in the case of goods originating from Belarus.

In accordance with section 28 of the 2018 Act, in exercising their functions under the 2018 Act, the Treasury and the Secretary of State 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 those functions.

Citation, commencement and extent

1. These Regulations—
 - (a) may be cited as the Customs (Tariff and Miscellaneous Amendments) Regulations 2024;
 - (b) come into force on 11th April 2024;
 - (c) extend to England and Wales, Scotland and Northern Ireland.

^(a) 2018 c. 22. Part 1 of the Act was amended by the Taxation (Post-transition Period) Act 2020 (c. 26), section 2 and Schedule 1. Section 12(1) and (3) was modified by S.I. 2020/1435. Section 15(1) was amended by section 97 of the Finance Act 2020 (c. 14).

Amendment of the Customs Tariff (Suspension of Import Duty Rates) (EU Exit) Regulations 2020

2. In regulation 2 (interpretation) of the Customs Tariff (Suspension of Import Duty Rates) (EU Exit) Regulations 2020(a), for the definition of “Suspensions of Import Duty Rates Document” substitute—

““Suspensions of Import Duty Rates Document” means the Tariff Suspension Document, version 2.4 dated [17th March 2024];(b).”

Amendment of the Customs (Additional Duty) (Russia and Belarus) Regulations 2022

3. In regulation 2(1) (interpretation) of the Customs (Additional Duty) (Russia and Belarus) Regulations 2022(c), in paragraph (a) of the definition of “relevant Additional Duties Document” for “Belarus, version 1.4” substitute “Belarus, version 1.5(d)”.

Amanda Milling
Scott Mann

20th March 2024

Two of the Lords Commissioners of His Majesty's Treasury

Greg Hands
Minister of State

20th March 2024

Department for Business and Trade

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- (a) S.I. 2020/1435, amended by S.I. 2023/1339. There are other amending instruments but none are relevant.
- (b) The Tariff Suspension Document, version 2.4 dated 17th March 2024 is available electronically from <https://www.gov.uk/government/publications/reference-documents-for-the-customs-tariff-suspension-of-import-duty-rates-eu-exit-regulation-s-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 (“the Act”) (as inserted by section 75 of the Finance Act 2022 (c. 3)), where regulations made under any of sections 8 to 19 of the Act make provision by reference to a document, this is a reference to the document as modified from time to time, or as replaced, by notice by the appropriate authority.
- (c) S.I. 2022/376, amended by S.I. 2023/1203. There are other amending instruments but none are relevant.
- (d) The Belarusian Additional Duties Document (version 1.5, dated 17th March 2024) is available electronically from <https://www.gov.uk/government/publications/reference-documents-for-customs-additional-duty-russia-and-belarus-regulations-2022>. Hard copies are held and available to view free of charge at the Department for Business and Trade, Old Admiralty Building, Whitehall, 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 this document are references to the document as modified from time to time, or as replaced, by notice by the appropriate authority.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Customs Tariff (Suspension of Import Duty Rates) (EU Exit) Regulations 2020 (S.I. 2020/1435) (“the Suspensions Regulations”) and the Customs (Additional Duty) (Russia and Belarus) Regulations 2022 (S.I. 2022/376) (“the Additional Duty Regulations”).

Regulation 2 amends the definition of “Suspensions of Import Duty Rates Document” in regulation 2 of the Suspensions Regulations to replace the Suspensions of Import Duty Rates Document with a new version of that document. This document has been revised to include updates following the recent applications process for duty suspensions, and to correct minor errors.

Regulation 3 amends the definition of “relevant Additional Duties Document” in regulation 2 of the Additional Duty Regulations to replace the Belarusian Additional Duties Document with a new version of that document. The new version of this document will amend a missing rate in relation to metal wire (HS4 code 8311).

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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