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STATUTORY INSTRUMENTS

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**2021 No. 380**

**CUSTOMS**

**The Customs (Tariff etc.) (Amendment) Regulations 2021**

<i>Made</i>	- - - -	<i>23rd March 2021</i>
<i>Laid before the House of Commons</i>	- - - -	<i>24th March 2021</i>
<i>Coming into force</i>	- -	<i>14th April 2021</i>

The Treasury make the following Regulations in exercise of the powers conferred by sections 8, 12(1), 19, 31(6) and (7) and 32(7), (8) and (13) of, and paragraph 13 of Schedule 2 and paragraph 1(3)(c) of Schedule 7 to, the Taxation (Cross-border Trade) Act 2018<sup>(1)</sup>.

In considering the rate of import duty that ought to apply to goods in a standard case<sup>(2)</sup> for which provision is made by regulations 2 to 4 of these Regulations, the Treasury have had regard to the matters in section 8(5) of that Act and the recommendation about the rate made to the Treasury by the Secretary of State further to section 8(6) of that Act<sup>(3)</sup>.

**Citation and commencement**

1.—(1) These Regulations may be cited as the Customs (Tariff etc.) (Amendment) Regulations 2021.

(2) These Regulations come into force on 14th April 2021.

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

2.—(1) The Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018<sup>(4)</sup> are amended as follows.

(2) In regulation 2(1), in the definition of “classification code” omit “eight digit”.

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- (1) 2018 c. 22. Any power 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 that 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.
- (2) “Standard case” is defined in section 8(8) of the Act.
- (3) A summary explanation about the rate of import duty, including the recommendation, is available electronically from: <https://www.gov.uk/government/collections/customs-vat-and-excise-uk-transition-legislation-from-1-january-2021>. A person unable to access this electronically can arrange access to a hard copy, while government advice on social distancing and unnecessary travel applies, by calling 020 7270 5000, and otherwise by inspection free of charge at HMRC, 100 Parliament Street, London SW1A 2BQ.
- (4) S.I. 2018/1249, amended by S.I. 2020/1432. There are other amending instruments, but none is relevant.

(3) In regulation 32(2), for ““Authorised Use: Eligible Goods and Authorised Uses (version 2.0)” dated 7th December 2020” substitute ““Authorised Use: Eligible Goods and Authorised Uses (version 2.1)” dated 22nd March 2021(5)”.

### **Amendment of the Customs Tariff (Establishment) (EU Exit) Regulations 2020**

3.—(1) The Customs Tariff (Establishment) (EU Exit) Regulations 2020(6) are amended as follows.

(2) In regulation 1(2), in the definition of “Tariff of the United Kingdom”, for “1.1, dated 19th January 2021” substitute “1.2, dated 22nd March 2021(7)”.

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

4.—(1) The Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020(8) are amended as follows.

(2) In regulation 2(1), in the definition of “UK Reliefs document”, for “1.1 dated 17th December 2020” substitute “1.2 dated 22nd March 2021(9)”.

(3) In regulation 20(4), for “1.0 dated 14th December 2020” substitute “1.1 dated 22nd March 2021(10)”.

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

5.—(1) The Customs Tariff (Suspension of Import Duty Rates) (EU Exit) Regulations 2020(11) are amended as follows.

(2) In regulation 2, in the definition of “Suspensions of Import Duty Rates Document”, for “1.1, dated 19th January 2021” substitute “1.2, dated 22nd March 2021(12)”.

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(5) The document entitled “Authorised Use: Eligible Goods and Authorised Uses (version 2.1)” dated 22nd March 2021, is available electronically from <https://www.gov.uk/government/collections/customs-vat-and-excise-uk-transition-legislation-from-1-january-2021>. A person unable to access the document electronically can arrange access to a hard copy, while government advice on social distancing and unnecessary travel applies, by calling 07741 181227 and otherwise by inspection free of charge at HMRC, 100 Parliament Street, London SW1A 2BQ.

(6) [S.I. 2020/1430](#), amended by [S.I. 2021/63](#).

(7) The Tariff of the United Kingdom, version 1.2, dated 22nd March 2021, is available electronically from <https://www.gov.uk/government/collections/customs-vat-and-excise-uk-transition-legislation-from-1-january-2021>. A person unable to access the document electronically can arrange access to a hard copy, while government advice on social distancing and unnecessary travel applies, by calling 020 7270 5000 and otherwise by inspection free of charge at HMRC, 100 Parliament Street, London SW1A 2BQ.

(8) [S.I. 2020/1431](#), amended by [S.I. 2020/1605](#). There are other amending instruments, but none is relevant.

(9) The UK Reliefs document version 1.2 dated 22nd March 2021, is available electronically from <https://www.gov.uk/government/collections/customs-vat-and-excise-uk-transition-legislation-from-1-january-2021>. A person unable to access the document electronically can arrange access to a hard copy, while government advice on social distancing and unnecessary travel applies, by calling 07741 181227 and otherwise by inspection free of charge at HMRC, 100 Parliament Street, London SW1A 2BQ.

(10) The document entitled “Authorised Use: Eligible goods and rates” version 1.1 dated 22nd March 2021, is available electronically from <https://www.gov.uk/government/collections/customs-vat-and-excise-uk-transition-legislation-from-1-january-2021>. A person unable to access the document electronically can arrange access to a hard copy, while government advice on social distancing and unnecessary travel applies, by calling 07741 181227 and otherwise by inspection free of charge at HMRC, 100 Parliament Street, London SW1A 2BQ.

(11) [S.I. 2020/1435](#), amended by [S.I. 2021/63](#).

(12) The Tariff Suspension Document version 1.2 dated 22nd March 2021, is available electronically from: <https://www.gov.uk/government/collections/customs-vat-and-excise-uk-transition-legislation-from-1-january-2021>. A person unable to access this electronically can arrange access to a hard copy, while government advice on social distancing and unnecessary travel applies, by calling 020 7215 5000, and otherwise by inspection free of charge at the Department for International Trade, 3 Whitehall Place, London SW1A 2AW.

23rd March 2021

*James Morris*  
*Rebecca Harris*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

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

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## EXPLANATORY NOTE

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

These Regulations are made by the Treasury further to Part 1 of the Taxation (Cross-border Trade) Act 2018 (c. 22) (“the Act”) and amend the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018 (S.I. 2018/1249) (the “Special Procedures Regulations”), the Customs Tariff (Establishment) (EU Exit) Regulations 2020 (S.I. 2020/1430) (the “Establishment Regulations”), the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020 (S.I. 2020/1431) (the “Reliefs Regulations”) and the Customs Tariff (Suspension of Import Duty Rates) (EU Exit) Regulations 2020 (S.I. 2020/1435) (the “Suspension Regulations”).

Regulation 2 amends the definition of “classification code” in the Special Procedures Regulations to reflect that these codes may be more than eight digits long. This regulation also amends the definition of “authorised use document” in those Regulations to refer to a revised version of this document. This document is revised to reflect changes to codes which have been made since the legislation was laid.

Regulation 3 amends the definition of “Tariff of the United Kingdom” in the Establishment Regulations to refer to a revised United Kingdom tariff document. This document is revised to add, revise and remove commodity codes, for the purposes of the system known as the customs tariff (see section 8(2) of the Act) established by regulation 2 of those Regulations.

Regulation 4 amends the definition of “UK Reliefs document” in the Reliefs Regulations to refer to a revised version of the document. This document is revised to include a new relief in relation to human blood, organs, tissues, or cells, and to amend relief in relation to returned goods. This regulation also amends the “Authorised Use: Eligible goods and rates” document in the Reliefs Regulations to refer to a revised version of the document. This document is revised to reflect changes to codes which have been made since the legislation was laid.

Regulation 5 replaces the definition of “Suspensions of Import Duty Rates Document” in the Suspension Regulations to refer to a revised Tariff Suspension Document. This document is revised to reflect changes to codes which have been made since the legislation was laid.

An Explanatory Memorandum for this instrument is being published on [www.legislation.gov.uk](http://www.legislation.gov.uk).

There is no significant impact on business, charities or voluntary bodies as this instrument broadly replicates the effect of European Union legislation.