

2022 No. 780

CUSTOMS

**The Customs (Tariff and Reliefs) (Amendment) Regulations
2022**

Made - - - - at 12.15 p.m. on 11th July 2022

Laid before the House of Commons at 16.00 p.m. on 11th July 2022

Coming into force - - - - 1st August 2022

The Treasury make the following Regulations in exercise of the powers in sections 8, 19, 23(3) and (7), and 32(1), (7), (8), (10) and (13) of, and paragraph 7(1) of Schedule 1 and paragraph 1(3)(c) of Schedule 7 to, the Taxation (Cross-border Trade) Act 2018^(a).

In considering the rate of import duty that ought to apply to goods in a standard case^(b) for which provision is made by the following 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.

Citation and commencement

1. These Regulations may be cited as the Customs (Tariff and Reliefs) (Amendment) Regulations 2022 and come into force on 1st August 2022.

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

2. In the Customs Tariff (Establishment) (EU Exit) Regulations 2020^(c), in regulation 1(2) (citation, commencement and interpretation), in the definition of “Tariff of the United Kingdom”, for “1.9, dated 1st June 2022” substitute “1.10, dated 10th July 2022”^(d).

(a) 2018 c. 22. Relevant amendments made by Taxation (Post-transition Period) Act 2020 (c. 26).
(b) “A standard case” is defined in section 8(8) of the Taxation (Cross-border Trade) Act 2018.
(c) S.I. 2020/1430, amended by S.I. 2022/615; there are other amending instruments but none is relevant.
(d) The Tariff of the United Kingdom version 1.10, dated 10th July 2022, is available electronically from <https://www.gov.uk/government/publications/reference-document-for-the-customs-tariff-establishment-eu-exit-regulations-2020>. A person unable to access the document electronically may obtain a hard copy free of charge at HMRC, 100 Parliament Street, London, SW1A 2BQ.

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

3. In the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020(a), in regulation 2(1) (interpretation), in the definition of “UK Reliefs document”, for “1.3, dated 28th December 2021” substitute “1.5, dated 10th July 2022”(b).

Michael Tomlinson

Gareth Johnson

At 12:15 p.m. on 11th July 2022 Two of the Lords Commissioners of Her Majesty’s Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Customs Tariff (Establishment) (EU Exit) Regulations 2020 (S.I. 2020/1430) (the “Establishment 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”).

These Regulations make amendments to those statutory instruments to update references to documents containing the information of imported goods (“commodity codes”) following updates made by the World Customs Organization and other changes to commodity codes.

Regulation 2 amends the definition of “Tariff of the United Kingdom” of the Establishment Regulations to refer to a revised United Kingdom tariff document. The revised tariff document introduces a new Chapter 99 (Special Combined Nomenclature Codes) which contains two new commodity codes 9905000000 and 9919000000 to be used when claiming transfer of residence relief.

Regulation 3 amends the definition of “UK Reliefs document” of the Reliefs Regulations to refer to a revised United Kingdom reliefs document. The revised reliefs document clarifies the eligibility criteria and conditions to claim transfer of residence relief when using the new commodity codes.

A Tax Information and Impact Note covering this instrument will be published on the website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>.

(a) S.I. 2020/1431, amended by S.I. 2021/1489; there are other amending instruments but none is relevant.

(b) The UK Reliefs document version 1.5, dated 10th July 2022, 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 at HMRC, 100 Parliament Street, London, SW1A 2BQ.