

*This Statutory Instrument has been made, in part, in consequence of a defect in S.I. 2020/1430, S.I. 2021/63 and S.I. 2021/380 and is being issued free of charge to all known recipients of those Statutory Instruments*

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STATUTORY INSTRUMENTS

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**2021 No. 520**

**CUSTOMS**

**The Customs Tariff (Establishment) (EU Exit) (Amendment)  
Regulations 2021**

<i>Made</i>	- - - -	<i>28th April 2021</i>
<i>Laid before the House of Commons</i>		<i>29th April 2021</i>
<i>Coming into force</i>	- -	<i>20th May 2021</i>

The Treasury make the following Regulations in exercise of the powers conferred by section 8(1) of, 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 regulation 2 of these Regulations, the Treasury have had regard to the matters referred to 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 (Establishment) (EU Exit) (Amendment) Regulations 2021 and come into force on 20th May 2021.

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

2. In regulation 1(2) of the Customs Tariff (Establishment) (EU Exit) Regulations 2020(c), in the definition of “Tariff of the United Kingdom”, for “1.2, dated 22nd March 2021”, substitute “1.3, dated 27th April 2021”(d).

	<i>James Morris</i>
	<i>Maggie Throup</i>
28th April 2021	Two of the Lords Commissioners of Her Majesty's Treasury

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- (a) 2018 c. 22 (“the Act”). Part 1 of the Act is amended by the Taxation (Post-transition Period) Act 2020 (c. 26), section 2 and Schedule 1.
- (b) “Standard case” is defined by section 8(8) of the Act.
- (c) S.I. 2020/1430, amended by S.I. 2021/63 and S.I. 2021/380.
- (d) The Tariff of the United Kingdom version 1.3, dated 27th April 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 may obtain a hard copy free of charge by calling 020 7270 5000 or, where consistent with government guidance on social distancing and unnecessary travel, may inspect it free of charge at HMRC, 100 Parliament Street, London, SW1A 2BQ.