STATUTORY INSTRUMENTS

2025 No. 1003

CUSTOMS

The Customs (Tariff and Miscellaneous Amendments) (No. 3) Regulations 2025

Made - - - -	*8th September 2025*
Laid before the House of Commons - - - -	*10th September 2025*
Coming into force - -	*29th October 2025*

The Treasury make these Regulations in exercise of the powers conferred by sections 8, 12(1), 19, 32(7) and (8) of, and paragraph 13 of Schedule 2 to, the Taxation (Cross-border Trade) Act 2018(**1**) ("the Act").

Any powers of HMRC Commissioners(**2**) to make regulations under Part 1 of the Act are exercisable concurrently by the Treasury by virtue of section 32(13) of the Act.

In considering the rate of import duty that ought to apply to goods in a standard case(**3**) for which provision is made by these Regulations, the Treasury have had regard to the matters in section 8(5) of the Act and to a recommendation about the rate made to them by the Secretary of State, in accordance with section 8(6) of the Act.

Further to section 12(5) of the Act, in considering what provision to include in Regulations made under section 12(1) 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 their functions under Part 1 of the Act, 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.—(1) These Regulations may be cited as the Customs (Tariff and Miscellaneous Amendments) (No. 3) Regulations 2025 and come into force on 29th October 2025.

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

(**1**) 2018 c. 22. Part 1 has been amended by the Taxation (Post-transition Period) Act 2020 (c. 26), section 2 and Schedule 1. The application and effect of sections 12 and 19 have been modified by S.I. 2020/1432, 1434, 1435, 1457 and 1605.

(**2**) The "HMRC Commissioners" are defined in section 37(1) of the Act.

(**3**) A "standard case" is defined in section 8(8) of the Act.

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

2. In regulation 32(2) (authorised uses) of the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018(**4**), for "“version 2.19”, dated 18th June 2025" substitute "version 2.21”, dated 3rd September 2025(**5**)".

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

3. In regulation 1(2) (citation, commencement and interpretation) of the Customs Tariff (Establishment) (EU Exit) Regulations 2020(**6**), in the definition of "Tariff of the United Kingdom", for "version 1.25, dated 18th June 2025" substitute "version 1.27, dated 3rd September 2025(**7**)".

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

4. In regulation 20(4) (lower rate of import duty - goods declared for an authorised use procedure) of the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020(**8**), for "version 1.19”, dated 18th June 2025" substitute "version 1.21”, dated 3rd September 2025(**9**)".

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

5. In regulation 2 (interpretation) of the Customs Tariff (Suspension of Import Duty Rates) (EU Exit) Regulations 2020(**10**), for the definition of "Suspensions of Import Duty Rates Document" substitute—

> "“Suspensions of Import Duty Rates Document” means the Tariff Suspension Document, version 3.1 dated 3rd September 2025(**11**);".

Taiwo Owatemi
Nicholas Dakin
Two of the Lords Commissioners of His Majesty's Treasury

8th September 2025

(**4**) S.I. 2018/1249, amended by S.I. 2025/751; there are other amending instruments but none is relevant.
(**5**) The document entitled "Authorised Use: Eligible Goods and Authorised Uses, version 2.21" dated 3rd September 2025 is available electronically from https://www.gov.uk/government/publications/authorised-use-eligible-goods-and-authorised-uses. Hard copies are held and available to view free of charge at HMRC, 100 Parliament Street, London, SW1A 2BQ.
(**6**) S.I. 2020/1430, amended by S.I. 2025/751; there are other amending instruments but none is relevant.
(**7**) The document entitled "The Tariff of the United Kingdom, version 1.27, dated 3rd September 2025", is available electronically from https://www.gov.uk/government/publications/reference-document-for-the-customs-tariff-establishment-eu-exit-regulations-2020. Hard copies are held and available to view free of charge at HMRC, 100 Parliament Street, London, SW1A 2BQ.
(**8**) S.I. 2020/1431, amended by S.I. 2025/751; there are other amending instruments but none is relevant.
(**9**) The document entitled "Authorised Use: Eligible Goods and Rates, version 1.21" dated 3rd September 2025 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. Hard copies are held and available to view free of charge at HMRC, 100 Parliament Street, London, SW1A 2BQ.
(**10**) S.I. 2020/1435, amended by S.I. 2025/751. There are other amending instruments but none is relevant.
(**11**) The document entitled "Tariff Suspension Document, version 3.1" dated 3rd September 2025 is available electronically from https://www.gov.uk/government/publications/reference-documents-for-the-customs-tariff-suspension-of-import-duty-rates-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.

EXPLANATORY NOTE

(This note is not part of the Regulations)

Regulation 2 amends the definition of "the authorised use document" in regulation 32(2) of the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018 (S.I. 2018/1249) to refer to a new version of that document. The new version of this document removes one commodity code to align with changes made to the "Tariff of the United Kingdom" reference document.

Regulation 3 amends the definition of the "Tariff of the United Kingdom" document in regulation 1(2) of the Customs Tariff (Establishment) (EU Exit) Regulations 2020 (S.I. 2020/1430) to refer to a new version of that document. The new version of that document includes an additional Chapter note and decreases the import duty rate on the commodity code related to "beans, other" from 18% to 16%. It also rectifies errors by removing incorrect reference to authorised use measures from 79 commodity codes and replacing them with a standard rate of 0%.

Regulation 4 amends the definition of "authorised use rates document" in regulation 20(4) of the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020 (S.I. 2020/1431) to refer to a new version of that document. The new version of this document will include an additional subheading for the authorised use procedure relating to "Parts, Components and Subassemblies of Weapons and Military Equipment".

Regulation 5 amends the definition of "Suspensions of Import Duty Rates Document" in regulation 2 of the Customs Tariff (Suspension of Import Duty Rates) (EU Exit) Regulations 2020 (S.I. 2020/1435) to refer to a new version of that document. The new version of that document makes technical changes to the commodity codes listed.

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: https://www.gov.uk/government/publications/notices-made-under-s32a-of-the-taxation-cross-border-trade-act-2018. As updates have been made to the documents referred to in the provisions of this instrument by notice under section 32A of the Act, the version number updates appear as non-sequential in this instrument.

An Impact Assessment has not been prepared for this instrument as it largely maintains the position of existing legislation, which were covered by an overarching Tax Information and Impact Note published in 2021: https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins.