STATUTORY INSTRUMENTS

2026 No. 1155

CUSTOMS

The Customs (Tariff and Miscellaneous Amendments) (No. 7) Regulations 2026

Made - - - -	*2nd November 2026*
Laid before the House of Commons	*3rd November 2026*
Coming into force - -	*26th November 2026*

These Regulations are made by the Treasury in exercise of the powers conferred by sections 12(1) and (3), 19, 32(7) and (8) of, and paragraph 13 of Schedule 2 to, the Taxation (Cross-border Trade) Act 2018(**a**) ("the Act").

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

Further to section 12(5) of the Act, in considering what provision to include in regulations made under sections 12(1) and (3) 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. 7) Regulations 2026 and come into force on 26th November 2026.

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

(**a**) 2018 c. 22. Part 1 of the Taxation (Cross-border Trade) Act 2018 has been amended by the Taxation (Post-transition Period) Act 2020 (c. 26), section 2 and Schedule 1. The application and effect of section 12 has been modified by S.I. 2020/1435 and 1605.

(**b**) See section 37(1) of the Taxation (Cross-border Trade) Act 2018 for the definition of "HMRC Commissioners".

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

2. In the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018(**a**), in regulation 32(2) (authorised uses), for "version 2.26", dated 1st September 2026" substitute "version 2.27", dated 27th October 2026(**b**)".

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(**c**), in regulation 20(4) (lower rate of import duty - goods declared for an authorised use procedure), for "version 1.26", dated 1st September 2026" substitute "version 1.27", dated 27th October 2026(**d**)".

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

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

> ""Suspensions of Import Duty Rates Document" means the document entitled "Tariff Suspension Document, version 3.8" dated 27th October 2026(**f**);".

Christian Wakeford
Jade Botterill

2nd November 2026 — Two of the Lords Commissioners of His Majesty's Treasury

---

(**a**) S.I. 2018/1249, amended by S.I. 2026/984; there are other amending instruments but none is relevant.

(**b**) The document entitled "Authorised Use: Eligible Goods and Authorised Uses, version 2.27" dated 27th October 2026 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.

(**c**) S.I. 2020/1431, amended by S.I. 2026/984; there are other amending instruments but none is relevant.

(**d**) The document entitled "Authorised Use: Eligible Goods and Rates, version 1.27" dated 27th October 2026 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.

(**e**) S.I. 2020/1435, amended by S.I. 2026/984; there are other amending instruments but none is relevant.

(**f**) The document entitled "Tariff Suspension Document, version 3.8" dated 27th October 2026 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, Innovation, Science and Trade, Old Admiralty Building, London, SW1A 2DY.

EXPLANATORY NOTE

(This note is not a 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 that document introduces authorised use measures to reduce the rate of import duty on nine commodity codes relating to steel goods used in the manufacture of bright bar, a precision-finished steel bar product, and wire. Further, it introduces authorised use measures to reduce the rate of import duty on six commodity codes relating to steel goods for the manufacture of linepipe, a steel pipe used in the construction of pipelines to transport oil, gas and other fluids.

Regulation 3 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 that document introduces authorised use measures to reduce the rate of import duty on 15 commodity codes for the same steel goods used in the manufacture of bright bar, wire and linepipe that are covered by the new authorised use document substituted by regulation 2.

Regulation 4 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 has been revised to insert new suspensions of the rate of import duty for kerosene (mainly for use as heating oil), fertilisers, and various agricultural and food goods to 0%. For each new suspension, a condition is also inserted which excludes goods originating from Russia or Belarus from benefiting from the suspension.

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.

This instrument maintains the position of existing legislation, which was covered by a Tax Information and Impact Note published on 13th January 2021 and available electronically at: ht tps://www.gov.uk/government/publications/the-uks-integrated-tariff-schedule/the-uks-integrated-ta riff-schedule.

© Crown Copyright 2026

Printed and published in the UK by The Stationery Office Limited under the authority and superintendence of Saul Nassé, Controller of His Majesty's Stationery Office and King's Printer of Acts of Parliament.

ISBN 978-0-34-828858-2

£6.40

http://www.legislation.gov.uk/id/uksi/2026/1155