STATUTORY INSTRUMENTS

2026 No. 541

CUSTOMS

The Customs (Tariff and Miscellaneous Amendments) (No. 3) Regulations 2026

Made - - - -	*18th May 2026*
Laid before the House of Commons - - - -	*19th May 2026*

Coming into force in accordance with regulation 1(2)

These Regulations are made by the Treasury in exercise of the powers conferred by sections 9(1), 11(1), (3) and (7), 12(1), 17(6) and (7), 19, and 32(7) and (8), and paragraph 13 of Schedule 2 to, the Taxation (Cross-border Trade) Act 2018(**1**) ("the Act") and by the Secretary of State in exercise of the powers conferred by sections 11(3), (4) and (6) and 32(7) and (8) of 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.

Further to sections 9(3) and 17(8) of the Act, the Secretary of State has recommended that these Regulations be made.

Further to section 11(7) of the Act, in considering what provision to include in the regulations made under sections 11(1) and (3), the Treasury have had regard to a recommendation made to them by the Secretary of State.

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 2026.

(**1**) 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 sections 9, 11, 12 and 17 have been modified by S.I. 2020/1432, 1434, 1435, 1439, 1457, 1605 and 1643.

(**2**) The "HMRC Commissioners" are defined in section 37(1) of the Taxation (Cross-border Trade) Act 2018.

(2) These Regulations come into force as follows—

(a) regulations 4, 6(2) and 6(7) come into force on 1st July 2026;

(b) regulation 6(5) comes into force on the date on which Decision No. 1/2026 of the United Kingdom-Morocco Association Council ("the Morocco Decision") takes effect;

(c) all other provisions of these Regulations come into force on 21st June 2026.

(3) The Secretary of State must publish a notice in the London Gazette, as soon as reasonably practicable, of the date on which the Morocco Decision takes effect.

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

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(**3**), for "version 2.23", dated 3rd March 2026" substitute "version 2.24", dated 12th May 2026(**4**)".

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

3. 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(**5**), for "version 1.23", dated 3rd March 2026" substitute "version 1.24", dated 12th May 2026(**6**)".

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

4. The Customs (Tariff Quotas) (EU Exit) Regulations 2020(**7**) are amended as follows—

(a) in regulation 2(1) (general interpretation)(**8**), in the definition of "Quota Table", for "version 4.4" dated 26 November 2025" substitute "version 4.5" dated 12th May 2026(**9**)".

(b) in Schedule 2 (Licensing Table)(**10**), in the table headed "Part A: quotas listed in the Quota Table"—

(i) omit the row relating to quota number 05.4253;

(ii) omit the row relating to quota number 05.4317.

(**3**) S.I. 2018/1249, amended by S.I. 2026/253; there are other amending instruments but none are relevant.

(**4**) The document entitled "Authorised Use: Eligible Goods and Authorised Uses, version 2.24" dated 12th May 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.

(**5**) S.I. 2020/1431, amended by S.I. 2026/253; there are other amending instruments but none is relevant.

(**6**) The document entitled "Authorised Use: Eligible Goods and Rates, version 1.24" dated 12th May 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.

(**7**) S.I. 2020/1432.

(**8**) S.I. 2020/1432; relevant amending instruments are S.I. 2020/1657, 2021/693 and 1192, 2022/174, 980 and 1283, 2023/433, 2024/563, and 2025/417 and 1289.

(**9**) The Table is published separately and available at: https://www.gov.uk/government/collections/customs-vat-and-excise-uk-transition-legislation-from-1-january-2021. Hard copies are held and available to view free of charge at the Department for Environment, Food and Rural Affairs, Seacole Building, 2 Marsham Street, London SW1P 4DF. A person unable to access this document electronically can arrange access to a hard copy by telephoning the Department for Environment, Food and Rural Affairs on 03459 33 55 77.

(**10**) S.I. 2020/1432; relevant amending instruments are S.I. 2020/1657 and 2023/422.

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(**11**), for the definition of "Suspensions of Import Duty Rates Document" substitute—

> ""Suspensions of Import Duty Rates Document" means the Tariff Suspension Document, version 3.5 dated 12th May 2026(**12**);".

Amendment of the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020

6.—(1) The table in Schedule 1 (agreements to which these Regulations apply) to the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020(**13**), is amended as follows(**14**).

(2) In the row relating to the Trade Continuity Agreement between the United Kingdom of Great Britain and Northern Ireland and Canada, for the entry in the second column, substitute—

"The Canada Preferential Tariff, version 2.0, dated 12th May 2026.".

(3) In the row relating to the Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland and the Republic of Chile, for the entry in the second column, substitute—

"The Chile Preferential Tariff, version 2.8, dated 12th May 2026.".

(4) In the row relating to the Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and the Kingdom of Denmark in respect of the Faroe Islands, for the entry in the second column, substitute—

"The Faroe Islands Preferential Tariff, version 2.7, dated 12th May 2026.".

(5) In the row relating to the Agreement establishing an association between the United Kingdom of Great Britain and Northern Ireland and the Kingdom of Morocco, for the entry in the third column, substitute—

"The Morocco Origin Reference Document, version 1.2, dated 12th May 2026.".

(6) In the row relating to the Economic Partnership Agreement between the Southern African Customs Union Member States and Mozambique, of the one part, and the United Kingdom of Great Britain and Northern Ireland of the other part, for the entry in the second column, substitute—

"The Southern African Customs Union and Mozambique Preferential Tariff, version 1.8, dated 12th May 2026.".

(**11**) S.I. 2020/1435, amended by S.I. 2026/253. There are other amending instruments but none is relevant.
(**12**) The document entitled "Tariff Suspension Document, version 3.5" dated 12th May 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 and Trade, Old Admiralty Building, London, SW1A 2DY.
(**13**) S.I. 2020/1457. Schedule 1 was substituted by S.I. 2020/1657, and amended by S.I. 2021/241, 2021/382, 2021/527, 2021/693, 2021/871, 2021/1192, 2021/1489, 2022/174, 2022/525, 2022/613, 2022/899, 2023/194, 2023/195, 2023/433, 2023/774, 2023/1192, 2023/1339, 2023/1436, 2024/303, 2024/424, 2024/823, 2024/1005, 2024/1292, 2025/417, 2025/751, 2025/753, 2025/1158, 2025/1289, 2026/36 and 2026/253.
(**14**) The reference documents referred to in regulation 6 of this instrument are available electronically from https://www.gov.uk/government/publications/reference-documents-for-the-customs-tariff-preferential-trade-arrangements-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.

(7) In the row relating to the Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland and the Republic of Tunisia, for the entry in the second column, substitute—

"The Tunisia Preferential Tariff, version 2.6, dated 12th May 2026.".

Gen Kitchen
Christian Wakeford
Two of the Lords Commissioners of His Majesty's Treasury

18th May 2026

Angela Eagle
Minister of State
Department for Environment, Food and Rural Affairs

14th May 2026

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 introduces the Authorised Use procedure for frozen bovine, subject to a tariff quota.

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 this document reduces the rates for sunflower seed oil and corrects a minor error identified on an Authorised Use measure to ensure clarity and accuracy.

Regulation 4(a) amends the definition of "Quota Table" in regulation 2(1) of the Customs (Tariff Quotas) (EU Exit) Regulations 2020 (S.I. 2020/1432) ("the Regulations") to refer to a revised version 4.5 of the "Tariff Quotas" document which will take effect for the goods concerned on 1st July 2026 to increase the duty rate of quota 05.0067, to amend the commodity codes for 05.0144 and 05.0145, to remove quota numbers 05.0055, 05.4204, 05.4253, and 05.4317 and to temporarily increase quota volume of 05.4452 until 30th June 2027.

Regulation 4(b) amends Schedule 2 (Licensing Table) in the table headed "Part A: quotas listed in the Quota Table" of the Regulations by omitting quota numbers 05.4253, processed chicken meat, and 05.4317, raw cane sugar.

Regulation 5 amends the definition of "Suspensions of Import Duty Rates Document" in regulation 2 of the Customs Tariff (Suspensions 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 has been revised to insert new suspensions of the rates for various agricultural and food goods to 0% and to correct minor errors.

Regulation 6 amends Schedule 1 to the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020 (S.I. 2020/1457) to give effect to updated versions of the Preferential Tariff reference documents and origin reference documents applicable in respect of preferential trade arrangements with various countries or territories. The Preferential Tariff reference document for Canada is updated to clarify that the preferential tariff quota for pork also incorporates the volume allocated to Canada under the UK's World Trade Organization (WTO) quota, and to reflect an increase to the WTO quota as a result of negotiations under Article XXVIII of the General Agreement on Tariffs and Trade 1994 (GATT). The Preferential Tariff reference document for Tunisia is updated to remove reference to a WTO quota for potatoes where imports from Tunisia previously benefitted from a preferential in-quota rate. As a result of negotiations under Article XXVIII of the GATT, this WTO quota has been apportioned entirely to the European Union (EU), therefore reference to this quota is removed from the Preferential Tariff reference document for Tunisia. The Preferential Tariff reference documents for Chile and the Faroe Islands are updated to align with EU commodity code updates. The Preferential Tariff reference document for the Southern African Customs Union and Mozambique is updated to reflect scheduled tariff reductions in line with the arrangement and to align with EU commodity code updates. The origin reference document for Morocco is updated to give effect to Decision No. 1/2026 of the United Kingdom-Morocco Association Council of 16 March 2026, which clarifies provisions relating to cumulation of materials from the European Union or a Pan-Euro-Mediterranean Convention partner, as well as associated provisions on direct transport and related administrative cooperation. The Decision will take effect when the United Kingdom and

Morocco have notified each other of the completion of their respective internal procedures for the Decision to take effect. The effective date will be notified in the London Gazette.

An impact assessment has not been produced for this instrument as no, or no significant, impact on the private, voluntary or public sectors 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: https://www.gov.uk/government/publications/the-uks-integrated-tariff-schedule