This Statutory Instrument has been published in substitution of the S.I. of the same number, whose preamble did not reflect the version signed by the Minister. It is therefore being issued free of charge to all known recipients of that Statutory Instrument.

STATUTORY INSTRUMENTS

2026 No. 572

CUSTOMS

The Customs (Tariff and Miscellaneous Amendments) (No. 4) Regulations 2026

Approved by the House of Commons

Made - - - -	*at 1.55 p.m. on 1st June 2026*
Laid before the House of Commons - - - -	*at 4.30 p.m. on 1st June 2026*
Coming into force - -	*1st July 2026*

The Treasury make these Regulations in exercise of the powers conferred by sections 8 and 32(7) and (8) of the Taxation (Cross-border Trade) Act 2018(**1**) ("the Act").

In considering the rate of import duty that ought to apply to goods in a standard case(**2**) 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 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. 4) Regulations 2026 and come into force on 1st July 2026.

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

(**1**) 2018 c. 22. Section 8 has been amended by section 109 of the Finance Act 2026 (c. 11)
(**2**) A "standard case" is defined in section 8(8) of the Taxation (Cross-border Trade) Act 2018.

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

2. In regulation 1(2) of the Customs Tariff (Establishment) (EU Exit) Regulations 2020 (citation, commencement and interpretation)(**3**), in the definition of "Tariff of the United Kingdom", for "version 1.31, dated 3rd March 2026", substitute "version 1.32, dated 25th May 2026"(**4**).

Amendment of the Customs (Tariff-free Access for Goods from British Overseas Territories) (EU Exit) Regulations 2020

3.—(1) The Customs (Tariff-free Access for Goods from British Overseas Territories) (EU Exit) Regulations 2020(**5**) are amended as follows.

(2) In regulation 4 (tariff-free access: British Overseas Territories), after paragraph (1) insert—

> "(1A) But where the goods are classified under a commodity code listed in the Table headed "Excepted Goods Table" in Annex III of Part Three of the Tariff of the United Kingdom(**6**), the rate of import duty that is to apply in respect of those goods is not 0% and instead the rate that applies is the standard rate of import duty.".

(3) In regulation 6 (backdated claims for the preferential rate), insert at the end of paragraph (1)(b) "other than as a consequence of regulation 4(1A)".

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

4.—(1) The Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020(**7**) are amended as follows.

(2) In regulation 2(1) (interpretation), after the definition of "customs value", insert—

> ""excepted goods" means goods classified under a commodity code listed in the Table headed "Excepted Goods Table" in Annex III of Part Three of the Tariff of the United Kingdom(**8**);".

(3) In regulation 3 (preferential duty rates), after paragraph (1), insert—

> "(1A) But the duty rate applicable on importation into the United Kingdom to excepted goods other than goods to which paragraph (1B) applies is the standard rate of import duty(**9**).
>
> (1B) This paragraph applies to excepted goods that qualify as originating goods by reason of meeting the conditions set out in the origin reference document described in column 3 of the table in Schedule 1 in the row which relates to the Political, Free Trade and Strategic Partnership Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland and Ukraine, signed on 8th October 2020(**10**).".

(**3**) S.I. 2020/1430, amended by S.I. 2026/253; there are other amending instruments, but none is relevant.

(**4**) The document entitled "The Tariff of the United Kingdom, version 1.32, dated 25th May 2026", 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.

(**5**) S.I. 2020/1434, relevantly amended by S.I. 2021/1192. There is another amending instrument, which is not relevant.

(**6**) "Tariff of the United Kingdom" is defined by regulation 1(2) of S.I. 2020/1430, as amended by regulation 2 of these Regulations. By virtue of regulation 3(2) of S.I. 2020/1434, words and expressions defined in S.I. 2020/1430 have the same meaning in S.I. 2020/1434.

(**7**) S.I. 2020/1457. Regulation 2(1) was amended by S.I. 2020/1657. Schedule 1 was substituted by S.I. 2020/1657, and relevantly amended by S.I. 2021/1489 and 2025/417. There are other amending instruments, but none is relevant.

(**8**) "Tariff of the United Kingdom" is defined by regulation 1(2) of S.I. 2020/1430, as amended by regulation 2 of these Regulations. By virtue of regulation 2(2) of S.I. 2020/1457, words and expressions defined in S.I. 2020/1430 have the same meaning in S.I. 2020/1457.

(**9**) The "standard rate of import duty" is defined in regulation 2(4) of S.I. 2020/1430.

(**10**) The origin reference document referred to is available electronically at: https://www.gov.uk/government/collections/customs-vat-and-excise-uk-transition-legislation-from-1-january-2021. A hard copy is held and available to view free of charge at the Department for Business and Trade, Old Admiralty Building, London SW1A 2DY. A person unable to access the document electronically can arrange access to a hard copy by telephoning the Department for Business and Trade on 020 4551 0011.

(4) In regulation 4 (preferential quota)—

(a) at the end of paragraphs (1) and (2), insert "(but see paragraph (2A))";

(b) after paragraph (2), insert—

"(2A) The duty rate applicable on importation into the United Kingdom to excepted goods other than goods to which paragraph (2B) applies is the standard rate of import duty.

(2B) This paragraph applies to excepted goods that qualify as originating goods by reason of meeting the conditions set out in the origin reference document described in column 3 of the table in Schedule 1 in the row which relates to the Political, Free Trade and Strategic Partnership Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland and Ukraine, signed on 8th October 2020.".

Amendment of the Trade Preference Scheme (Developing Countries Trading Scheme) Regulations 2023

5. In regulation 7 of the Trade Preference Scheme (Developing Countries Trading Scheme) Regulations 2023(**11**), after paragraph (1) insert—

"(1A) But where the goods are classified under a commodity code listed in the Table headed "Excepted Goods Table" in Annex III of Part Three of the Tariff of the United Kingdom the DCTS rate does not apply and the rate that applies is the standard rate of import duty.

(1B) In paragraph (1A), "Tariff of the United Kingdom" has the meaning given by regulation 1(2) of the Tariff Regulations(**12**).".

Transitional provision

6.—(1) Regulations 2 to 5 do not have effect in relation to relevant goods.

(2) For the purposes of this regulation, goods are "relevant goods" if—

(a) they are goods classified under a commodity code listed in the Table headed "Excepted Goods Table" in Annex III of Part Three of the document entitled "the Tariff of the United Kingdom, version 1.32, dated 25th May 2026"(**13**),

(b) the importation of those goods into the United Kingdom satisfies an obligation arising under a contract entered into on or before 13th March 2026, and

(c) the goods are imported on or before 30th September 2026.

Stephen Morgan
Christian Wakeford
Two of the Lords Commissioners of His Majesty's Treasury

at 1.55 p.m. on 1st June 2026

(**11**) S.I. 2023/561. There are amending instruments, but none is relevant.
(**12**) "Tariff Regulations" is defined in regulation 2(1) of S.I. 2023/561.
(**13**) The document entitled "The Tariff of the United Kingdom, version 1.32, dated 25th May 2026", 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.

EXPLANATORY NOTE

(This note is not part of the Regulations)

Regulation 2 amends the Customs Tariff (Establishment) (EU Exit) Regulations 2020 (S.I. 2020/1430) to refer to a revised "Tariff of the United Kingdom" document. This changes the standard rate of import duty for specified steel products to 50%. It also introduces a new Excepted Goods Table in Annex III in Part Three of that document that specifies goods ("excepted goods") for which, in specified cases, the standard rate of import duty applies instead of the rate of import duty for the time being applicable by virtue of provision made under either section 9 or 10 of the Taxation (Cross-border Trade) Act 2018 (c. 18).

Regulation 3 amends the Customs (Tariff-free Access for Goods from British Overseas Territories) (EU Exit) Regulations 2020 (S.I. 2020/1434) to provide for the standard rate of import duty to apply in respect of the importation of excepted goods instead of the rate of 0%.

Regulation 4 amends the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020 (S.I. 2020/1457) to provide for the standard rate of duty to apply in respect of the importation of excepted goods instead of any preferential duty rate or quota duty rate that would otherwise apply, with the exception of goods that qualify as originating goods under the Political, Free Trade and Strategic Partnership Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland and Ukraine, signed on 8th October 2020.

Regulation 5 amends the Trade Preference Scheme (Developing Countries Trading Scheme) Regulations 2023 (S.I. 2023/561) to provide for the standard rate of import duty to apply in respect of the importation of excepted goods instead of any rate otherwise applicable under the Developing Countries Trading Scheme.

Regulation 6 makes transitional provision under which the amendments made by regulations 2 to 5 will not have effect in relation to excepted goods that are imported on or before 30th September 2026, where that importation satisfies an obligation arising under a contract that was entered into on or before 13th March 2026.

Changes to the UK's integrated tariff schedule are covered by an overarching Tax Information and Impact Note: https://www.gov.uk/government/publications/the-uks-integrated-tariff-schedule/the-uks-integrated-tariff-schedule.