STATUTORY INSTRUMENTS

2026 No. 703

CUSTOMS

The Customs (Tariff and Miscellaneous Amendments) (No. 5) Regulations 2026

Made - - - -	*29th June 2026*
Laid before the House of Commons - - - -	*30th June 2026*
Coming into force - -	*1st July 2026*

These Regulations are made by the Treasury in exercise of the powers conferred by sections 11(1), (3) and (7), 19 and 32(7) and (8) of, and paragraphs 2(4), 4(c), 13 and 22 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 section 11(7) of the Act, in considering what provision to include in the regulations made under section 11(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(1) 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. 5) Regulations 2026 and come into force on 1st July 2026.

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

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

2. The Customs (Tariff Quotas) (EU Exit) Regulations 2020(**3**) are amended in accordance with regulations 3 to 12.

(**1**) 2018 c. 22. The application and effect of sections 11 and 19 have been modified by S.I. 2020/1432, 1434 and 1457.
(**2**) "HMRC Commissioners" is defined in section 37(1) of the Taxation (Cross-border Trade) Act 2018 (c. 22).
(**3**) S.I. 2020/1432, amended by 2026/541. There are other amending instruments but none is relevant.

Amendment to regulation 2 (general interpretation)

3.—(1) Regulation 2(1) (general interpretation) is amended as follows.

(2) For the definition of "Quota Table" substitute—

""Quota Table" means—

(a) in relation to goods other than steel products, the Non-steel Quota Table;

(b) in relation to steel products, the Steel Quota Table;".

(3) In the appropriate places insert—

""Non-steel Quota Table" means the table comprising three Parts named "Quota Table" in the document entitled "Tariff Quotas, version 4.5" dated 12th May 2026(**4**);";

""Steel Quota Table" means the table comprising two Parts which is so named in the document entitled "Steel Tariff Quotas, version 1.0" dated 26th May 2026(**5**);".

Amendment to regulation 9 (quota goods)

4.—(1) Regulation 9 (quota goods) is amended as follows.

(2) In paragraph (1), for "Goods qualify" substitute "Subject to paragraph (1A), goods qualify".

(3) After paragraph (1) insert—

"(1A) In the case of goods listed in Part B of the Steel Quota Table, where the quantity of goods originating from a country or territory and imported into the United Kingdom during a quota period exceeds 40% of the quota volume for those goods, only the quantity of those goods which is within 40% of the relevant quota volume qualifies as quota goods.

(1B) For the purposes of paragraph (1A), where one or more consignments of goods originating from a country or territory and imported into the United Kingdom is or are of a quantity which is partly within 40% of the quota volume for those goods but which also partly exceeds that 40% of the quota volume, only the quantity of those goods which is within 40% of the relevant quota volume qualifies as quota goods.".

Amendment to regulation 14 (allocation of quotas over more than one period)

5.—(1) Regulation 14 (allocation of quotas over more than one period) is amended as follows.

(2) In paragraph (2)—

(a) for "paragraph (3), on the expiry of a quota period" substitute "paragraphs (2A) and (3), on the relevant day";

(b) after "there is quota volume" insert "which applies for the preceding quota period";

(c) for "following" substitute "current".

(3) After paragraph (2) insert—

"(2A) Paragraph (2) does not apply to quota volumes in Part B of the Steel Quota Table.".

(4) In paragraph (3)—

(a) after "quota volume" insert "which applies for the preceding quota period";

(**4**) The Non-steel Quota Table is contained in the document entitled "Tariff Quotas, version 4.5" dated 12th May 2026. The table is published separately and is available at: https://www.gov.uk/government/publications/reference-documents-for-the-customs-tariff-quotas-eu-exit-regulations-2020. Printed copies of the table are available to view free of charge at the Department for Environment, Food and Rural Affairs, Seacole Building, 2 Marsham Street, London, SW1P 4DF.

(**5**) The Steel Quota Table is contained in the document entitled "Steel Tariff Quotas, version 1.0" dated 26th May 2026. The table is published separately and is available at: https://www.gov.uk/government/publications/reference-documents-for-the-customs-tariff-quotas-eu-exit-regulations-2020. Printed copies of the table are available to view free of charge at the Department for Business and Trade, Old Admiralty Building, London, SW1A 2DY.

(b) for "expiry of a quota period which closes on 31st December" substitute "relevant day after the end of the quota year";

(c) for "following" substitute "current".

(5) After paragraph (3) insert—

"(4) In this regulation—

"relevant day" means—

(a) in relation to a quota in the Steel Quota Table, the twentieth working day after the day on which a quota period closes;

(b) in relation to a quota in the Non-steel Quota Table, the day after the day on which a quota period closes;

"relevant day after the end of the quota year" means—

(a) in relation to a quota in the Steel Quota Table, the twentieth working day after 30th June;

(b) in relation to a quota in the Non-steel Quota Table, 1st January.".

Amendment of the heading of Chapter 3 (licensed quotas: Part C of the quota table)

6. In the heading of Chapter 3 (licensed quotas: Part C of the quota table), for "Part C of the Quota Table" substitute "Part C of the Non-steel Quota Table".

Amendment to regulation 17 (quota goods)

7. In regulation 17 (quota goods), for "Part C of the Quota Table", in each place it occurs, substitute "Part C of the Non-steel Quota Table".

Amendment to regulation 18 (calculating the quota duty rate)

8. In regulation 18(a) (calculating the quota duty rate), for "Part C of the Quota Table" substitute "Part C of the Non-steel Quota Table".

Amendment to regulation 19 (applying the quota duty rate)

9. In regulation 19 (applying the quota duty rate), in both places it occurs, for "Part C of the Quota Table" substitute "Part C of the Non-steel Quota Table".

Amendment of the heading of Part 3 (import licences: Part C of the quota table and the preferential quota table)

10. In the heading of Part 3 (import licences: Part C of the quota table and the preferential quota table), for "Part C of the Quota Table" substitute "Part C of the Non-steel Quota Table".

Amendment to regulation 20 (application of this Part)

11. In regulation 20(a) (application of this Part), for "Part C of the Quota Table" substitute "Part C of the Non-steel Quota Table".

Amendment to regulation 21 (interpretation of this Part)

12. In regulation 21(2)(a)(i) (interpretation of this Part), for "Part C of the Quota Table" substitute "Part C of the Non-steel Quota Table".

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

13. The Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018(**6**) are amended in accordance with regulations 14 to 17.

Amendment to regulation 2 (interpretation)

14. In regulation 2 (interpretation), at the appropriate places 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;";

"“Tariff of the United Kingdom” has the meaning given by regulation 1(2) of the Customs Tariff (Establishment) (EU Exit) Regulations 2020(**7**);".

Amendment to regulation 18G (liability to import duty where there is a change in the goods)

15.—(1) Regulation 18G (liability to import duty where there is a change in the goods) is amended as follows.

(2) In paragraph (6)(b)—

(a) in the opening words, omit “if a declaration of those goods for the free-circulation procedure had been accepted”;

(b) before paragraph (i) insert—

“(ai) the goods were excepted goods;”;

(c) at the beginning of paragraph (i) insert “if a declaration of those goods for the free-circulation procedure had been accepted,”;

(d) at the beginning of paragraph (ii) insert “if a declaration of those goods for the free-circulation procedure had been accepted,”.

(3) In paragraph (7)—

(a) in the opening words, omit “if a declaration of those goods for the free-circulation procedure were accepted”;

(b) before sub-paragraph (a) insert—

“(za) the goods are excepted goods;”;

(c) at the beginning of sub-paragraph (a) insert “if a declaration of those goods for the free-circulation procedure were accepted,”;

(d) at the beginning of sub-paragraph (b) insert “if a declaration of those goods for the free-circulation procedure were accepted,”.

(4) In paragraph (8)(a)—

(a) in the opening words—

(i) omit “the goods are not ones in relation to which, if a declaration of those goods for the free-circulation procedure were accepted”;

(ii) after “granted” insert “, the goods are not”;

(b) before paragraph (i) insert—

“(ai) excepted goods;”;

(**6**) S.I. 2018/1249, amended by S.I. 2020/1605, 2021/1156 and 2026/541. There are other amending instruments but none is relevant.

(**7**) S.I. 2020/1430, amended by S.I. 2026/572; there are other amending instruments but none is relevant.

(c) at the beginning of paragraph (i) insert “ones in relation to which, if a declaration of those goods for the free-circulation procedure had been accepted,”;

(d) at the beginning of paragraph (ii) insert “ones in relation to which, if a declaration of those goods for the free-circulation procedure had been accepted,”.

Amendment to regulation 23 (liability to import duty where there is a change in the goods)

16.—(1) Regulation 23 (liability to import duty where there is a change in the goods) is amended as follows.

(2) In paragraph (3)(b)—

(a) in the opening words, omit “if a declaration of those goods for the free-circulation procedure had been accepted”;

(b) before paragraph (i) insert—

“(ai) the goods were excepted goods;”;

(c) at the beginning of paragraph (i) insert “if a declaration of those goods for the free-circulation procedure had been accepted,”;

(d) at the beginning of paragraph (ii) insert “if a declaration of those goods for the free-circulation procedure had been accepted,”.

(3) In paragraph (4)(b)—

(a) in the opening words, omit “if a declaration of those goods for the free-circulation procedure were accepted”;

(b) before paragraph (i) insert—

“(ai) the goods are excepted goods;”;

(c) at the beginning of paragraph (i) insert “if a declaration of those goods for the free-circulation procedure were accepted,”;

(d) at the beginning of paragraph (ii) insert “if a declaration of those goods for the free-circulation procedure were accepted,”.

(4) In paragraph (5)(a)—

(a) in the opening words—

(i) omit “the goods are not ones in relation to which, if a declaration of those goods for the free-circulation procedure were accepted”;

(ii) after “granted” insert “, the goods are not”;

(b) before paragraph (i) insert—

“(ai) excepted goods;”;

(c) at the beginning of paragraph (i) insert “ones in relation to which, if a declaration of those goods for the free-circulation procedure had been accepted,”;

(d) at the beginning of paragraph (ii) insert “ones in relation to which, if a declaration of those goods for the free-circulation procedure had been accepted,”.

Amendment to regulation 32 (authorised uses)

17. In regulation 32(2) (authorised uses), for “2.24”, dated 12th May 2026” substitute “2.25”, dated 26th May 2026”(**8**).

(**8**) The document entitled “Authorised Use: Eligible Goods and Authorised Uses, version 2.25” dated 26th 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.

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

18. In regulation 20(4) of the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020 (lower rate of import duty - goods declared for an authorised use procedure)(**9**), for "1.24", dated 12th May 2026" substitute "1.25", dated 26th May 2026"(**10**).

	Christian Wakeford
	Deirdre Costigan
29th June 2026	Two of the Lords Commissioners of His Majesty's Treasury

	Chris Bryant
29th June 2026	Minister of State Department for Business and Trade

(**9**) S.I. 2020/1431, amended by S.I. 2025/751 and 2026/541; there are other amending instruments but none is relevant.

(**10**) The document entitled "Authorised Use: Eligible Goods and Rates, version 1.25" dated 26th 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.

EXPLANATORY NOTE

(This note is not part of the Regulations)

Regulation 3 amends regulation 2 of the Customs (Tariff Quotas) (EU Exit) Regulations 2020 (S.I. 2020/1432) ("Quota Regulations") to introduce a new quota table (the "Steel Quota Table") to implement quotas for certain steel products ("the relevant steel products"). A new definition has been introduced to designate the table comprising three Parts named "Quota Table" in the document entitled "Tariff Quotas, version 4.5" dated 12th May 2026 as the "Non-steel Quota Table". The Steel Quota Table and the Non-steel Quota Table are both available at: www.gov.uk/government/publications/reference-documents-for-the-customs-tariff-quotas-eu-exit-regulations-2020. A copy of the Steel Quota Table can be inspected free of charge by appointment by contacting the Department for Business and Trade at Old Admiralty Building, London, SW1A 2DY. A copy of the Non-steel Quota Table is available to view free of charge at the Department for Environment, Food and Rural Affairs, Seacole Building, 2 Marsham Street, London, SW1P 4DF.

Regulation 4 amends regulation 9 of the Quota Regulations to provide, in relation to goods listed in Part B of the Steel Quota Table, that imports originating from any individual country or territory can only be allocated a maximum of 40% of the quota volume in a quota period.

Regulation 5 amends regulation 14 of the Quota Regulations to provide that at the beginning of the relevant day (as defined in the Regulations), any unused quota volume will be carried over from the preceding quota period to the current quota period. This is subject to the following two exceptions: any unused quota volume in Part B of the Steel Quota Table will not be carried over from one quota period to the next. Also, any unused quota volume which applies for the last quota period of the quota year will also not be carried over to the new quota year.

Regulations 6 to 12 make consequential amendments to the Quota Regulations as there is not a Part C in the Steel Quota Table.

Regulation 14 inserts two definitions ("excepted goods" and "Tariff of the United Kingdom") into the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018 (S.I. 2018/1249) ("CSPOP Regulations").

Regulations 15 and 16 amend regulations 18G and 23 of the CSPOP Regulations. These amendments ensure that liability to import duty in relation to goods resulting from the processing of steel products under an inward processing or free zone procedure will, subject to certain exceptions, be determined by reference to those goods as they stood at the time when they were declared for that procedure, rather than by reference to the processed goods.

Regulation 17 amends regulation 32 of the CSPOP Regulations to amend the definition of "the authorised use document" to refer to a new version of that document. This new version has the effect of removing the relevant steel products from the scope of an authorised use measure which permitted the import of goods within its scope at 0% tariff where they were imported for use in certain ships, boats, other vessels and drilling or production platforms (the "shipwork authorised use measure"). The new version of that reference document is available electronically from https://www.gov.uk/government/publications/authorised-use-eligible-goods-and-authorised-uses. Hard copies are available to view free of charge at HMRC, 100 Parliament Street, London, SW1A 2BQ.

Regulation 18 amends regulation 20 of the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020 (S.I. 2020/1431) ("2020 Regulations") to amend the definition of "authorised use rates document" to refer to a new version of that document. This new version has the effect of removing the relevant steel products from the scope of the shipwork authorised use measure. The new version of that reference document is available electronically from https://www.gov.uk/government/publications/authorised-use-eligible-goods-and-authorised-uses. Hard copies are available to view free of charge at HMRC, 100 Parliament Street, London, SW1A 2BQ.

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