STATUTORY INSTRUMENTS

2026 No. 801

CUSTOMS

The Customs Tariff (Suspension of Import Duty Rates) (Amendment) Regulations 2026

Made - - - -	*13th July 2026*
Laid before the House of Commons - - - -	*14th July 2026*
Coming into force - -	*5th August 2026*

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

Further to section 12(5) of the Act, in considering what provision to include in these regulations, 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 (Suspension of Import Duty Rates) (Amendment) Regulations 2026 and come into force on 5th August 2026.

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

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

2.—(1) The Customs Tariff (Suspension of Import Duty Rates) (EU Exit) Regulations 2020(**2**) are amended as follows.

(2) In regulation 2 (interpretation), for the definition of "Suspensions of Import Duty Rates Document" substitute—

(**1**) 2018 c. 22. Section 32 of the Taxation (Cross-border Trade) Act 2018 has been amended by the Taxation (Post-transition Period) Act 2020 (c. 26), Schedule 1. The application and effect of section 12 has been modified by S.I. 2020/1435.

(**2**) S.I. 2020/1435, amended by S.I. 2026/541. There are other amending instruments but none is relevant.

"“Suspensions of Import Duty Rates Document” means the Tariff Suspension Document, version 3.6 dated 7th July 2026(**3**);”.

(3) In regulation 3 (specified goods), in paragraph (b), omit “as to the use of the goods”.

Taiwo Owatemi
Deirdre Costigan
Two of the Lords Commissioners of His Majesty’s Treasury

13th July 2026

(**3**) The document entitled “Tariff Suspension Document, version 3.6” dated 7th July 2026 is available electronically from https://www.gov.uk/government/publications/reference-documents-for-the-customs-tariff-suspension-of-import-duty-rates-e u-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)

These Regulations amend the Customs Tariff (Suspension of Import Duty Rates) (EU Exit) Regulations 2020 (S.I. 2020/1435) ("the 2020 SI"). Regulation 2(2) amends the definition of "Suspensions of Import Duty Rates Document" in regulation 2 of the 2020 SI to refer to a new version of that document. The new version of that document has been revised to implement new suspensions granted as a result of the 2025 to 2026 application window for business suspensions. This new version of the document also makes routine technical and descriptive updates, and corrects minor errors.

Regulation 2(3) amends regulation 3 of the 2020 SI to remove the restriction that only conditions as to the use of the goods may be applied to a tariff suspension in the relevant table of the Suspensions of Import Duty Rates Document. Removing this restriction enables the exclusion of goods originating from Russia and Belarus from benefiting from the suspensions introduced by Regulation 2(2).

A full 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.