STATUTORY INSTRUMENTS

2026 No. 984

CUSTOMS

The Customs (Tariff and Miscellaneous Amendments) (No. 6) Regulations 2026

Made - - - -	*7th September 2026*
Laid before the House of Commons - - - -	*8th September 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 8, 11(1), (3) and (7), 12(1), 19, 32(7) and (8) of, 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 section 10(1) and (2) of, and paragraph 2(1) of Schedule 3 to, 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.

In considering the rate of import duty that ought to apply to goods in a standard case(**3**) 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. In making that recommendation, in accordance with section 8(7) of the Act, the Secretary of State has had regard to the matters in section 8(5)(a) to (e) of the Act.

Further to sections 11(7) and 12(5) of the Act, in considering what provision to include in the regulations made under sections 11(1) and (3), and 12(1) of the Act, the Treasury have had regard to recommendations made to them by the Secretary of State.

The Secretary of State, in accordance with paragraph 2(1) of Part 4 of Schedule 3 to the Act, is satisfied that Bhutan has ceased to be a least developed country, and has become a country that is similarly situated to the other countries and territories listed in Part 3 of Schedule 3 to the Act, in terms of its economic characteristics.

In accordance with paragraph 2(2) of Part 4 of Schedule 3 to the Act, in determining that Bhutan has ceased to be a least developed country, the Secretary of State has had regard to Bhutan's classification by the United Nations.

In accordance with paragraph 2(3) of Part 4 of Schedule 3 to the Act, in determining that Bhutan has become a country that is similarly situated to the other countries and territories listed in Part

(**1**) 2018 c. 22. Section 8 was amended by section 109 of the Finance Act 2026 (c. 11). 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 10, 11 and 12 have been modified by S.I. 2020/1432, 1434, 1435, 1439, 1457 and 1605, 1642, and 1643.

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

(**3**) A "standard case" is defined in section 8(8) of the Taxation (Cross-border Trade) Act 2018.

3 of Schedule 3 to the Act, the Secretary of State has had regard to Bhutan's classification by the World Bank.

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. 6) Regulations 2026.

(2) These Regulations come into force as follows—

(a) regulations 2 and 3 come into force on 14th December 2026;

(b) all other provisions of these Regulations come into force on 1st October 2026.

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

Amendments to Schedule 3 to the Taxation (Cross-border Trade) Act 2018

2 In the Taxation (Cross-border Trade) Act 2018(**4**), in Schedule 3 (eligible developing countries) —

(a) in Part 2 (least developed countries), omit "Bhutan";

(b) in Part 3 (other eligible developing countries), in the appropriate place, insert "Bhutan".

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

3 In the Trade Preference Scheme (Developing Countries Trading Scheme) Regulations 2023(**5**), in Schedule 1, Part 1 (EP Countries), in the appropriate place, insert "Bhutan".

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

4 In the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018(**6**), in regulation 32(2) (authorised uses), for "version 2.25", dated 26th May 2026" substitute "version 2.26", dated 1st September 2026(**7**)".

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

5 In the Customs Tariff (Establishment) (EU Exit) Regulations 2020(**8**), in regulation 1(2) (citation, commencement and interpretation), in the definition of "Tariff of the United Kingdom", for "version 1.32, dated 25th May 2026" substitute "version 1.34, dated 1st September 2026(**9**)".

(**4**) Schedule 3 was amended by S.I. 2020/1438, 2021/1489, 2023/561 and 2025/1289.

(**5**) S.I. 2023/561, amended by S.I. 2025/1289; there are other amending instruments but none is relevant.

(**6**) S.I. 2018/1249, amended by S.I. 2026/703; there are other amending instruments but none is relevant.

(**7**) The document entitled "Authorised Use: Eligible Goods and Authorised Uses, version 2.26" dated 1st September 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.

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

(**9**) The document entitled "The Tariff of the United Kingdom, version 1.34, dated 1st September 2026" is available electronically from https://www.gov.uk/government/publications/reference-document-for-the-customs-tariff-establishment-

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

6 In the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020(**10**), in regulation 20(4) (lower rate of import duty - goods declared for an authorised use procedure), for "version 1.25", dated 26th May 2026" substitute "version 1.26", dated 1st September 2026(**11**)".

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

7 In the Customs (Tariff Quotas) (EU Exit) Regulations 2020(**12**), in regulation 2(1) (general interpretation), in the definition of "Steel Quota Table", for "version 1.0" dated 26th May 2026" substitute "version 1.1" dated 1st September 2026(**13**)".

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

8 In the Customs Tariff (Suspension of Import Duty Rates) (EU Exit) Regulations 2020(**14**), 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 3.7" dated 1st September 2026(**15**);".

Jade Botterill
Christian Wakeford
Two of the Lords Commissioners of His Majesty's Treasury

7th September 2026

Sarwar
Minister of State
Department for Business, Innovation, Science and Trade

7th September 2026

eu-exit-regulations-2020. Hard copies are held and available to view free of charge at HMRC, 100 Parliament Street, London, SW1A 2BQ.

(**10**) S.I. 2020/1431, amended by S.I. 2026/703; there are other amending instruments but none is relevant.

(**11**) The document entitled "Authorised Use: Eligible Goods and Rates, version 1.26" dated 1st September 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.

(**12**) S.I. 2020/1432, amended by S.I. 2026/703; there are other amending instruments but none is relevant.

(**13**) The Steel Quota Table is contained in the document entitled "Steel Tariff Quotas, version 1.1" dated 1st September 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, Innovation, Science and Trade, Old Admiralty Building, London, SW1A 2DY.

(**14**) S.I. 2020/1435, amended by S.I. 2026/801; there are other amending instruments but none is relevant.

(**15**) The document entitled "Tariff Suspension Document, version 3.7" dated 1st September 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 part of the Regulations)

Regulations 2 and 3 make amendments relating to the rate of import duty applicable to goods originating from Bhutan. Regulation 2 removes Bhutan from the list of least developed countries in Part 2 of Schedule 3 to the Taxation (Cross-border Trade) Act 2018 (c. 22) ("the Act") and adds it to the list of other eligible developing countries in Part 3 of Schedule 3 to the Act.

Regulation 3 adds Bhutan to the list of countries eligible for enhanced preferences in the Trade Preference Scheme (Developing Countries Trading Scheme) Regulations 2023 (S.I. 2023/561).

Regulation 4 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 creates 28 new commodity codes for a variety of goods predominantly covering the machinery and electrical chapters of the document, removes four commodity codes and changes the description on two commodity codes. It also makes a number of corrections by adding two commodity codes that were inadvertently omitted from the previous version of the document, and removing one commodity code that was included in error. Two formatting changes are also applied as part of a simplification process to make the reference documents more user-friendly.

Regulation 5 amends the definition of "Tariff of the United Kingdom" document in regulation 1(2) of the Customs Tariff (Establishment) (EU Exit) Regulations 2020 (S.I. 2020/1430) to refer to a new version of that document. The new version of that document updates the commodity code structure and descriptions in the UK Tariff. It also removes two commodity codes in relation to the steel trade.

Regulation 6 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 creates 26 new commodity codes for goods that are also covered by the new authorised use document substituted by regulation 6 above, removes two commodity codes and changes the description on the same 2 commodity codes as the new authorised use document substituted by regulation 6 above. Two formatting changes are also applied as part of a simplification process to make the reference documents more user-friendly.

Regulation 7 amends the definition of "Steel Quota Table" in regulation 2(1) of the Customs (Tariff Quotas) (EU Exit) Regulations 2020 (S.I. 2020/1432) to refer to a new version of that Table. The new Table has been revised to remove two commodity codes from the scope of the steel quotas.

Regulation 8 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 make technical commodity code changes and correct minor errors in existing suspensions.

By virtue of section 32A of the Act (as inserted by section 75 of the Finance Act 2022 (c. 3)), where regulations made under any of sections 8 to 19 of the Act make provision by reference to a document, this is a reference to the document as modified from time to time, or as replaced, by notice by the appropriate authority: https://www.gov.uk/government/publications/notices-made-under-s32a-of-the-taxation-cross-border-trade-act-2018. As updates have been made to the documents referred to in the provisions of this instrument by notice under section 32A of the Act, certain of the version number updates appear as non-sequential in this instrument.

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: https://www.gov.uk/government/publications/the-uks-integrated-tariff-schedule.