House of Commons

Select Committee on Statutory Instruments

Second Report of Session 2026-27

HC 173-ii

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

The Customs (Miscellaneous Amendments) Regulations 2026

Select Committee on Statutory Instruments

Current membership

Sir Bernard Jenkin (Conservative; Harwich and North Essex) (Chair)

Lewis Atkinson (Labour; Sunderland Central)

Charlotte Cane (Liberal Democrat; Ely and East Cambridgeshire)

Helena Dollimore (Labour; Hastings and Rye)

Andrew Pakes (Labour; Peterborough)

David Pinto-Duschinsky (Labour; Hendon)

Gareth Snell (Labour; Stoke-on-Trent Central)

Powers

The full constitution and powers of the Committee are set out in House of Commons Standing Order No. 151, available on the Internet via https://www.parliament.uk/business/publications/commons/standing-orders-public11/.

The Select Committee on Statutory Instruments (SCSI) is appointed to consider statutory instruments made in exercise of powers granted by Act of Parliament. It carries out the same duties as the Joint Committee on Statutory Instruments in respect of those instruments laid before and subject to proceedings in the House of Commons only.

The role of the SCSI, whose membership is drawn from the House of Commons, is to assess the technical qualities of each instrument that falls within its remit and to decide whether to draw the special attention of the House to any instrument on one or more of the following grounds:

i. that it imposes, or sets the amount of, a charge on public revenue or that it requires payment for a licence, consent or service to be made to the Exchequer, a government department or a public or local authority, or sets the amount of the payment;

ii. that its parent legislation says that it cannot be challenged in the courts;

iii. that it appears to have retrospective effect without the express authority of the parent legislation;

iv. that there appears to have been unjustifiable delay in publishing it or laying it before Parliament;

v. that there appears to have been unjustifiable delay in sending a notification under the proviso to section 4(1) of the Statutory Instruments Act 1946, where the instrument has come into force before it has been laid;

vi. that there appears to be doubt about whether there is power to make it or that it appears to make an unusual or unexpected use of the power to make;

vii. that its form or meaning needs to be explained;

viii. that its drafting appears to be defective;

ix. or on any other ground which does not go to its merits or the policy behind it.

Publication

This Report, together with formal minutes relating to the Report, was Ordered by the House of Commons, on 7 July 2026, to be printed. It was published on 9 July 2026 by authority of the House of Commons.

Committee Reports are published on the Committee's website at www.parliament.uk/scsi and in print by Order of the House.

Contacts

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Instruments reported

At its meeting on 7 July 2026 the Committee scrutinised a number of instruments in accordance with Standing Orders. It was agreed that the special attention of the House of Commons should be drawn to two of those considered. The instruments and the grounds for reporting are given below. The relevant departmental memoranda are published as appendices to this report.

1 S.I. 2026/572: Reported for failure to comply with proper legislative practice

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

1.1 **The Committee draws the special attention of this House to these Regulations on the ground that they fail to comply with proper legislative practice in one respect.**

1.2 These Regulations make various amendments to legislation made under the Taxation (Cross-border Trade) Act 2018 (the "2018 Act"), amending the tariff treatment of certain steel products entering the UK. The Committee noted that compliance with sections 8(5) and (6) and 28 of the 2018 Act was not cited in the pre-amble to the instrument, as it would have expected in line with the Government's own guidance and normal practice, and asked the Treasury to explain.

1.3 In a memorandum printed at Appendix 1 the Department agrees that compliance with those provisions should have been cited in the pre-amble to the instrument. It explains that, in fact, this was the case in the version of the instrument that was signed by the Lords' Commissioners. However, after the instrument was made an error during the registration process meant that in the version sent for publication on legislation.gov.uk, and sent to the Committee for scrutiny, the relevant wording was inadvertently removed from the pre-amble. The Department goes on to say that they have made arrangements with the National Archives to publish the correct version of the instrument as made which will made available using the free issue procedure. An explanatory headnote will also be included in the re-published instrument.

1.4 The Department also sets out the steps being taken to ensure that errors of this kind do not recur, including additional checks after instruments are signed and before they are published. The Committee concurs that publication of the instrument as it was in fact made into law is appropriate as a remedy for this administrative error. It also welcomes the Department's assurances as to the steps being taken to prevent such errors in future. However, given the mistakes that were made on this occasion, **the Committee reports these Regulations for failure to comply with proper legislative practice, acknowledged by the Department.**

2 S.I. 2026/605: Reported for failure to comply with proper legislative practice

The Customs (Miscellaneous Amendments) Regulations 2026

2.1 **The Committee draws the special attention of this House to these Regulations on the ground that they fail to comply with proper legislative practice in one respect.**

2.2 These Regulations make various amendments to customs regulations under powers in both the Taxation (Cross-border Trade) Act 2018 and the Customs and Excise Management Act 1979 (the "1979 Act"). The Committee noticed that one of the enabling powers cited as having been relied on is section 20(4) of the 1979 Act, but there is no sub-section (4) in section 20 of that Act. The Committee asked His Majesty's Revenue and Customs to explain.

2.3 In a memorandum printed at Appendix 2 the Department explains that the citation of section 20(4) of the 1979 Act was an error for which it apologises. The Committee welcomes that acknowledgment. While this may appear to have been a relatively minor mistake, the Committee's view is that the citation of enabling powers in pre-ambles should be carefully checked as part of Departments' quality assurance processes in the drafting of statutory instruments. In this case, it was not immediately apparent whether the intention had been to rely on a different power in place of the non-existent section 20(4). **The Committee accordingly reports the pre-amble to these Regulations for failure to comply with proper legislative practice, acknowledged by the Department.**

Instruments not reported

The Committee has considered the instruments set out in the Annex to this Report, none of which were required to be reported.

Annex

Draft instruments requiring affirmative approval

S.I. Number	S.I. Title
Draft	Pensions (Abolition of Lifetime Allowance Charge etc) Regulations 2026
Draft	Government of Wales Act 2006 (Increase of Capital Borrowing Limits) Order 2026
Draft	Inter-American Investment Corporation (Further Payments to Capital Stock) (Amendment) Order 2026

Instruments subject to annulment

S.I. Number	S.I. Title
S.I. 2026/538	The Income Tax (Exemption of Kinship Allowance Payments in Kinship Zones) Order 2026
S.I. 2026/541	The Customs (Tariff and Miscellaneous Amendments) (No. 3) Regulations 2026
S.I. 2026/555	The Excise Duties (Surcharges or Rebates) (Hydrocarbon Oils etc.) (Amendment) Order 2026

S.I. Number	S.I. Title
S.I. 2026/560	The Anti-avoidance Information Notices (Resolution of Disputes as to Privilege) Regulations 2026
S.I. 2026/570	The Publication of Information About Tax Avoidance Schemes (Legally Privileged Communications Declarations) Regulations 2026
S.I. 2026/576	The Value Added Tax (Reduced Rate) (Hospitality and Tourism) Order 2026
S.I. 2026/584	The Successful Legacy Appeals Schemes (Income Tax Exemption) Regulations 2026
S.I. 2026/610	The Income Tax (Pay As You Earn) (Amendment No. 2) Regulations 2026

Appendix 1: Memorandum from His Majesty's Treasury

S.I. 2026/572

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

1. The Committee has asked HM Treasury for a memorandum on the following point(s):

   Explain why compliance with the requirements set out in section 8(5) and (6) and section 28 of the Taxation (Cross-border Trade) Act 2018 is not cited in the pre-amble to this instrument.

2. HM Treasury thanks the Committee for its question and the opportunity to clarify the point raised.

3. HM Treasury agrees with the Committee that the requirements set out in section 8(5) and (6) and section 28 of the Taxation (Cross-border Trade) Act 2018, should have been cited in the pre-amble to this instrument. In practice, the SI version that was signed by the Lords Commissioners, did contain the following preamble wording covering the duties raised as missing by the Committee:

   1. In considering the rate of import duty that ought to apply to goods in a standard case, 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.

   2. 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.

4. HM Treasury regrets that, due to an error in the course of registering and uploading the instrument in Lawmaker, the above preamble wording was inadvertently removed from the instrument following signature.

5. In accordance with the relevant guidance, the Department has contacted the SI Registrar, The National Archives, who have agreed to upload the correct version of the instrument under the free issue procedure, subject to departmental assurances and explanatory header text being included with the re-published SI. It is HMT's view that this should not affect or alter the legal effect of the instrument or the applicable parliamentary procedure, as all operative provisions were correctly present in the version uploaded on gov.uk and reflected identically in the signed version. The missing preamble paragraphs do not cite enabling powers, which remain in the version of the SI published on gov.uk.

6. It should be noted that the Explanatory Memorandum which accompanied the publication of the instrument also set out the relevant duties that were had regard to, and which were missing from the instrument. See, paragraphs 6.5 and 6.6 of that Memorandum, which remains on gov.uk and reflects the internal steps that took place leading up to the instrument being made.

7. The Department apologises to the Committee for the error that arose in publication of this SI. The Department is reviewing its processes to ensure this does not occur again. This includes formalising the process with our internal HM Treasury Parliamentary Branch, to ensure that any amendments to any made SI post-signing, are checked by the Branch with legal colleagues prior to publication, and that the legal and policy teams are closer to the process of publication of the SI.

HM Treasury

29 June 2026

Appendix 2: Memorandum from His Majesty’s Revenue and Customs

S.I. 2026/605

The Customs (Miscellaneous Amendments) Regulations 2026

1. The Committee has asked His Majesty’s Revenue and Customs for a memorandum on the following point(s):

   > *Explain why section 20(4) of the Customs and Excise Management Act 1979 is cited as an enabling power for this instrument, when there is no subsection (4) in section 20 of that Act.*

2. We apologise to the Committee for citing section 20(4). This was done in error and we are grateful to the Committee for bringing this to our attention.

HM Revenue and Customs

30 June 2026

Formal Minutes

Tuesday 7 July 2026

Members present

Sir Bernard Jenkin, in the Chair

Lewis Atkinson

Charlotte Cane

Report consideration

Draft Report (*Second Report*), proposed by the Chair, brought up and read.

Ordered, That the draft Report be read a second time, paragraph by paragraph.

Paragraphs 1.1 to 2.3 read and agreed to.

Annex agreed to.

Papers were appended to the Report as Appendix 1 and 2.

Resolved, That the Report be the Second Report of the Committee to the House.

Ordered, That the Chair make the Report to the House.

Adjournment

Adjourned to a day and time to be fixed by the Chair.

List of Reports from the Committee during the current Parliament

All publications from the Committee are available on the publications page of the Committee's website.

Session 2026–27

Number	Title	Reference
1st	First Report of Session 2026–27 - 1 Statutory Instrument Reported	HC 173-i

Session 2024–26

Number	Title	Reference
13th	Thirteenth Report of Session 2024–26 - 2 Statutory Instruments Reported	HC 294-xiii
12th	Twelfth Report of Session 2024–26 - No Statutory Instruments Reported	HC 294-xii
11th	Eleventh Report of Session 2024–26 - No Statutory Instruments Reported	HC 294-xi
10th	Tenth Report of Session 2024–26 - No Statutory Instruments Reported	HC 294-x
9th	Ninth Report of Session 2024–25 - No Statutory Instruments Reported	HC 294-ix
8th	Eighth Report of Session 2024–25 - 1 Statutory Instrument Reported	HC 294-viii
7th	Seventh Report of Session 2024–25 - 1 Statutory Instrument Reported	HC 294-vii
6th	Sixth Report of Session 2024–25 - No Statutory Instruments Reported	HC 294-vi
5th	Fifth Report of Session 2024–25 - No Statutory Instruments Reported	HC 294-v

Number	Title	Reference
4th	Fourth Report of Session 2024–25 - 1 Statutory Instrument Reported	HC 294-iv
3rd	Third Report of Session 2024–25 - No Statutory Instruments Reported	HC 294-iii
2nd	Second Report of Session 2024–25 - No Statutory Instruments Reported	HC 294-ii
1st	First Report of Session 2024–25 - 1 Statutory Instrument Reported	HC 294-i