STATUTORY INSTRUMENTS

2021 No. 783

EXITING THE EUROPEAN UNION CUSTOMS TRADE

The Trade Remedies (Extension of Tariff Rate Quota) (EU Exit) Regulations 2021

at 5.40 p.m. on 30th

Made - - - - - June 2021

Laid before the House of

Commons - - - - 1st July 2021

at 6.00 p.m. on 30th

Coming into force - - June 2021

The Secretary of State makes the following Regulations in exercise of the powers conferred by sections 51(1) and 56(1) of the Taxation (Cross-border Trade) Act 2018(1).

In accordance with sections 51(10) and 56(13) of that Act, the Secretary of State has consulted the Trade Remedies Authority(2).

Citation, commencement and extent

- 1.—(1) These Regulations may be cited as the Trade Remedies (Extension of Tariff Rate Quota) (EU Exit) Regulations 2021 and come into force at 6.00 p.m. on 30th June 2021.
 - (2) These Regulations extend to the whole of the United Kingdom.

Interpretation

- **2.** In these Regulations—
 - "the Act" means the Taxation (Cross-border Trade) Act 2018;
 - "the Regulations" means the Trade Remedies (Increase in Imports Causing Serious Injury to UK Producers) (EU Exit) Regulations 2019(3);
 - "additional rate of import duty" has the same meaning as in regulation 45 of the Regulations;

^{(1) 2018} c. 22. Sections 51(4) and 56(5) define "the appropriate Minister" as including the Secretary of State in any case where the provision relates to anything dealt with by section 13 and Schedules 4 and 5.

⁽²⁾ Established by the Trade Act 2021 (c. 10).

⁽³⁾ S.I. 2019/449, amended by S.I. 2019/1076, S.I. 2019/1319, S.I. 2020/99 and S.I. 2020/730.

"import duty" has the same meaning as in section 1 of the Act;

"particular foreign country or territory" means a country or territory to which regulation 46(7) of the Regulations applies (developing country) or in relation to which the conditions in regulation 44(2) are satisfied (signatories to free trade agreements);

"tariff rate quota" means a quota for a specified period during which a lower rate of import duty should be applicable to imports of goods within the amount of the quota than is applicable to imports of goods outside the amount of the quota;

"taxation notice" means the notice made under regulation 47(2) of the Regulations.

Secretary of State's power to make a public notice

- **3.**—(1) The Secretary of State may by a notice published in such manner as the Secretary of State considers appropriate make provision for a tariff rate quota to apply in relation to all or some of the steel products specified in the taxation notice.
- (2) The Secretary of State's power to make a notice under paragraph (1) includes a power to amend or withdraw the notice.

Effect of the public notice

- **4.** For the purposes of the Act and the Regulations—
 - (a) a notice made under regulation 3(1) is to be treated as if it were a public notice made under section 13(3) of the Act (and accordingly any reference to a public notice made under section 13(3) is to be treated as including a reference to a public notice made under regulation 3(1));
 - (b) a tariff rate quota that applies to goods by virtue of a notice made under regulation 3(1) is to be treated as a tariff rate quota that applies to goods following the Secretary of State's acceptance of a recommendation under paragraph 16(3) of Schedule 5 to the Act.

Contents of the public notice

- 5. A notice made under regulation 3(1) must specify—
 - (a) the products to which the tariff rate quota applies;
 - (b) the period for which the tariff rate quota applies;
 - (c) the amount of the tariff rate quota;
 - (d) the allocation of the tariff rate quota;
 - (e) the additional rate of import duty;
 - (f) the terms on which a part or the whole of a tariff rate quota is allocated or may be used;
 - (g) where the tariff rate quota does not apply to goods originating from a particular foreign country or territory.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

Signed by authority of the Secretary of State

At 5.40 p.m. on 30th June 2021

Ranil Jayawardena
Parliamentary Under Secretary of State
Department for International Trade

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations allow the Secretary of State to make a public notice applying tariff rate quotas to particular steel products. Regulation 3 provides that these tariff rate quotas may only be applied to steel products that were included in a taxation notice made under regulation 47(2) of the Trade Remedies (Increase in Imports Causing Serious Injury to UK Producers) (EU Exit) Regulations 2019 ("the Regulations"). For the purposes of the Regulations and the Taxation (Cross-border Trade) Act 2018 ("the Act"), regulation 4 provides that the public notice has effect as if it were made under section 13(3) of the Act and any tariff rate quota applicable under it has effect as if it were a tariff rate quota applied by virtue of paragraph 16(3) of Schedule 5 of the Act. Regulation 5 makes further provision for what should be contained within a notice made under these Regulations.

An impact assessment has not been prepared for this instrument as the expected impact of the trade remedies system has already been assessed in the impact assessment accompanying the Act.