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STATUTORY INSTRUMENTS

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**2022 No. 174**

**CUSTOMS**

**The Customs Tariff (Preferential Trade and Tariff Quotas) (EU Exit) (Amendment) Regulations 2022**

*Made - - - - 23rd February 2022*  
*Laid before the House of*  
*Commons - - - - 24th February 2022*  
*Coming into force in accordance with regulation 1*

These Regulations are made by the Treasury, in exercise of the powers conferred by sections 9(1), 11(1), (3) and (4), 17(6) and (7), 19(1) and (4), 31(6) and (7), and 32(7), (8) and (13) of the Taxation (Cross-border Trade) Act 2018 (the “Act”)(<sup>1</sup>), 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.

Further to sections 9(3) and 17(8) of the Act, the Secretary of State recommends that these Regulations be made.

In accordance with section 11(7) of the Act, in considering what provision to include in regulations made under section 11(1) and (3) of the Act, the Treasury has had regard to recommendations made to them by the Secretary of State.

**Citation, commencement and extent**

1.—(1) These Regulations may be cited as the Customs Tariff (Preferential Trade and Tariff Quotas) (EU Exit) (Amendment) Regulations 2022.

(2) Except as provided in paragraph (3), these Regulations come into force on 18th March 2022.

(3) The amendments made by paragraph (10) of regulation 4 come into force on 31st March 2022.

(4) These Regulations extend to the United Kingdom.

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(1) [2018 c. 22](#). Any power of HMRC Commissioners to make regulations under Part 1 of the Taxation (Cross-border Trade) Act 2018 (“the Act”) is exercisable concurrently by the Treasury by virtue of section 32(13) of the Act. Part 1 of the Act is amended by the Taxation (Post-transition Period) Act [2020 \(c. 26\)](#), sections 1 and 2 and Schedule 1. Section 9 of the Act is modified by [S.I. 2020/1439](#) and sections 9, 11 and 19 of the Act are modified by [S.I. 2020/1457](#).

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## Amendment of the Customs (Origin of Chargeable Goods: Trade Preferences Scheme) (EU Exit) Regulations 2020

2.—(1) The table in Part 2 of Schedule 1 to the Customs (Origin of Chargeable Goods: Trade Preference Scheme) (EU Exit) Regulations 2020(2) (Conditions which must be met for the processing of goods to constitute an important stage of manufacture) is amended as follows.

(2) Under the row for entry 2402, insert—

“2404	Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion, other nicotine containing products intended for the intake of nicotine into the human body	(a) LDCs  Manufacture from materials of any heading, except that of the good. However, materials of the same heading as the good may be used, provided that their total value does not exceed 20% of the ex-works price of the good  <i>or</i>  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the good	(b) Other beneficiary countries  Manufacture from materials of any heading, except that of the good. However, materials of the same heading as the good may be used, provided that their total value does not exceed 20% of the ex-works price of the good  <i>or</i>  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the good”.
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(3) Under the row for entry 8548, insert—

“8549	Electrical and electronic waste and scrap	(a) LDCs  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the good	(b) Other beneficiary countries  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the good”.
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(4) Under the row for entry ex 8804, insert—

“8806	Unmanned aircraft	(a) LDCs  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the good	(b) Other beneficiary countries  Manufacture in which the value of all the materials used does not exceed
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(2) [S.I. 2020/1436](#).

50% of the ex-works price of the good”.

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

3.—(1) The Customs (Tariff Quotas) (EU Exit) Regulations 2020(3) are amended as follows.

(2) In regulation 2(1) in the definition of “Quota Table”, for the words from “entitled” to the end, substitute “entitled “Tariff Quotas, version 3.0” dated 22nd February 2022”(4).

(3) In regulation 6—

(a) in paragraph (2), omit “Subject to paragraph (3),”;

(b) omit paragraphs (3) and (4).

(4) In Schedule 2—

(a) in Part A (quotas listed in the Quota Table), in column (10) of the table, in each of the rows for quota numbers 05.4515, 05.4514 and 05.4513, omit “Annual<sup>(12)</sup>”;

(b) in the notes following that table, omit note (12).

### **Amendment of the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020**

4.—(1) Schedule 1 to the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020(5) is amended as follows(6).

(2) In the row relating to the Trade Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland, of the one part and the Republic of Colombia, the Republic of Ecuador and the Republic of Peru, of the other part, and the Exchanges of Notes between the United Kingdom of Great Britain and Northern Ireland and the Republic of Colombia and between the United Kingdom of Great Britain and Northern Ireland and the Republic of Peru—

(a) for the entry in the first column, substitute—

“Trade Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland, of the one part and the Republic of Colombia, the Republic of Ecuador and the Republic of Peru, of the other part, signed on 15th May 2019 and applied between the United Kingdom of Great Britain and Northern Ireland, the Republic of Ecuador and the Republic of Peru.

Exchange of Notes concerning the application of preferential trading conditions until the Trade Agreement establishing an Association comes into effect, between the United Kingdom of Great Britain and Northern Ireland and the Republic of Colombia, dated 18th October 2019.”(7);

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(3) [S.I. 2020/1432](#), as amended by [S.I. 2020/1657](#) and [S.I. 2021/382](#), 527, 693, 1192.

(4) The Quota Table is published separately and available at <https://www.gov.uk/government/publications/reference-documents-for-the-customs-tariff-quotas-eu-exit-regulations-2020>. Hard copies are held and available to view free of charge at the Department for Environment, Food and Rural Affairs, Seacole Building, 2 Marsham Street, London SW1P 4DF. A person unable to access the document electronically can arrange access to a hard copy by telephoning the Department for Environment, Food and Rural Affairs on 03459 33 55 77.

(5) [S.I. 2020/1457](#), as amended by [S.I. 2020/1657](#) and [S.I. 2021/241](#), 382, 527, 693, 871, 1192 and 1489.

(6) The arrangements referred to regulation 4 of this instrument are available electronically at: <https://www.gov.uk/government/publications/reference-documents-for-the-customs-tariff-preferential-trade-arrangements-eu-exit-regulations-2020> and the associated reference documents are available electronically at: <https://www.gov.uk/guidance/uk-trade-agreements-with-non-eu-countries>. Hard copies are held and available to view free of charge at the Department for International Trade, Old Admiralty Building, London SW1A 2DY. A person unable to access these reference documents electronically can arrange access to a hard copy, by telephoning the Department for International Trade on 020 3987 7277.

(7) The initial nine-month period during which the Exchange of Notes between the United Kingdom of Great Britain and Northern Ireland and the Republic of Colombia remains in effect has been extended.

(b) for the entry in the second column, substitute—

“The Andean Countries Preferential Tariff, version 1.4, dated 22nd February 2022.”;

(c) for the entry in the third column, substitute—

“The Andean Countries Origin Reference Document, version 1.2, dated 22nd February 2022.”.

(3) In the row relating to the Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland and Central America, for the entry in the third column, substitute—

“The Central America Origin Reference Document, version 1.2, dated 22nd February 2022.”.

(4) In the row relating to the Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland and the Republic of Chile, for the entry in the third column, substitute—

“The Chile Origin Reference Document, version 1.2, dated 22nd February 2022.”.

(5) In the row relating to the Agreement establishing a Strategic Partnership and Cooperation Agreement between the United Kingdom of Great Britain and Northern Ireland and Georgia, for the entry in the third column, substitute—

“The Georgia Origin Reference Document, version 1.2, dated February 22nd 2022.”.

(6) In the row relating to the Agreement on Trade in Goods between the United Kingdom of Great Britain and Northern Ireland, Iceland and the Kingdom of Norway, for the entry in the second column, substitute—

“The Iceland Preferential Tariff, version 1.2, dated 22nd February 2022.”.

(7) In the row relating to the Free Trade Agreement between Iceland, the Principality of Liechtenstein and the Kingdom of Norway and the United Kingdom of Great Britain and Northern Ireland, for the entry in the second column, substitute—

“The Norway Preferential Tariff, version 1.2, dated 22nd February 2022.”.

(8) In the row relating to the Trade and Partnership Agreement between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the State of Israel, for the entry in the second column, substitute—

“The Israel Preferential Tariff, version 2.3, dated 22nd February 2022.”.

(9) In the row relating to the Partnership, Trade and Cooperation Agreement between the United Kingdom of Great Britain and Northern Ireland and the Republic of Kosovo, for the entry in the second column, substitute—

“The Kosovo Preferential Tariff, version 2.3, dated 22nd February 2022.”.

(10) In the row relating to the Interim Economic Partnership Agreement between the United Kingdom of Great Britain and Northern Ireland, of the one part, and the Pacific States, of the other part, the Memorandum of Understanding between the United Kingdom of Great Britain and Northern Ireland and the Independent State of Samoa, and the Memorandum of Understanding between the United Kingdom of Great Britain and Northern Ireland and Solomon Islands—

(a) for the entry in the first column, substitute—

“Interim Economic Partnership Agreement between the United Kingdom of Great Britain and Northern Ireland, of the one part, and the Pacific States, of the other part, signed by the Republic of Fiji and the Independent State of Papua New Guinea on 14th March 2019, applied by Solomon Islands following the deposit of an act of accession on 19th January 2022 and applied by the Independent State of Samoa following the deposit of an act of accession on 4th February 2022.”;

(b) for the entry in the second column, substitute—

- “The Pacific States Preferential Tariff, version 2.1, dated 22nd February 2022.”;
- (c) for the entry in the third column, substitute—
- “The Pacific States Origin Reference Document, version 2.3, dated 22nd February 2022.”.
- (11) In the row relating to the Additional Agreement between the United Kingdom of Great Britain and Northern Ireland, the Swiss Confederation and the Principality of Liechtenstein—
- (a) for the entry in the second column, substitute—
- “The Switzerland and Liechtenstein Preferential Tariff, version 1.0, dated 22nd February 2022.”**(8)**;
- (b) for the entry in the third column, substitute—
- “The Switzerland and Liechtenstein Origin Reference Document, version 1.0, dated 22nd February 2022.”**(9)**.
- (12) In the row relating to the Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and the Republic of Singapore, for the entry in the second column, substitute—
- “The Singapore Preferential Tariff, version 1.3, dated 22nd February 2022.”.
- (13) In the row relating to the Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and the Swiss Confederation
- (a) for the entry in the second column, substitute—
- “The Switzerland and Liechtenstein Preferential Tariff, version 1.0, dated 22nd February 2022.”**(10)**;
- (b) for the entry in the third column, substitute—
- “The Switzerland and Liechtenstein Origin Reference Document, version 1.0, dated 22nd February 2022.”**(11)**.
- (14) In the row relating to the Free Trade Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland and the Socialist Republic of Viet Nam, for the entry in the second column, substitute—
- “The Viet Nam Preferential Tariff, version 1.3, dated 22nd February 2022.”.

23rd February 2022

23rd February 2022

*Rebecca Harris*  
*Amanda Solloway*  
Two of the Lords Commissioners of Her  
Majesty’s Treasury  
*Penny Mordaunt*  
Minister of State  
Department for International Trade

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**(8)** The agreement referred to in regulation 4(9) of this instrument (the “Liechtenstein Agreement”) applies the Preferential Tariff in respect of the agreement referred to in regulation 4(11) (the “Switzerland Trade Agreement”).

**(9)** The Liechtenstein Agreement applies the Origin Reference Document in respect of the Switzerland Trade Agreement.

**(10)** The Liechtenstein Agreement applies the Preferential Tariff in respect of the Switzerland Trade Agreement.

**(11)** The Liechtenstein Agreement applies the Origin Reference Document in respect of the Switzerland Trade Agreement.

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations are made under the Taxation (Cross-border Trade) Act 2018 (c. 22). They make amendments to the Customs (Origin of Chargeable Goods: Trade Preference Scheme) (EU Exit) Regulations 2020 (S.I. 2020/1436) (the “Origin Regulations”), Customs (Tariff Quotas) (EU Exit) Regulations 2020 (S.I. 2020/1432) (the “Tariff Quotas Regulations”) and the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations (S.I. 2020/1457) (the “Preferential Trade Arrangements Regulations”).

Regulation 2 makes amendments to the Origin Regulations to reflect changes to the classification of imported goods following updates made by the World Customs Organization.

Regulation 3 amends the Tariff Quotas Regulations. The definition of “Quota Table” in regulation 2 of those Regulations is amended to refer to an updated version of that Table (regulation 3(2)) and corresponding amendment is made in regulation 3(3). The table in Part A of Schedule 2 to those Regulations is amended to remove arrangements for reopening remaining quota volume within a quota period in respect of quotas 05.4515, 05.4514 and 05.4513 (regulation 3(4)).

Regulation 4 amends Schedule 1 to the Preferential Trade Arrangements Regulations (a table which sets out the list of arrangements between Her Majesty’s Government in the United Kingdom and the governments of other countries or territories) to update references to the Preferential Tariff reference documents and Origin Reference Documents applicable in respect of the arrangements with various countries.

Regulation 4 also amends Schedule 1 to the Preferential Trade Arrangements Regulations to reflect the accession of various countries to existing preferential trade arrangements.

An Explanatory Memorandum for this instrument is being published on [www.legislation.gov.uk](http://www.legislation.gov.uk).

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.