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STATUTORY INSTRUMENTS

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**2022 No. 980**

**CUSTOMS**

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

	<i>22nd September</i>
<i>Made</i> - - - -	<i>2022</i>
<i>Laid before the House of</i>	<i>23rd September</i>
<i>Commons</i> - - - -	<i>2022</i>
<i>Coming into force</i> - -	<i>14th October 2022</i>

These Regulations are made by the Treasury, in exercise of the powers conferred by sections 11(1), (3) and (7) and 32(7) and (8) of the Taxation (Cross-border Trade) Act 2018<sup>(1)</sup> (“the Act”) 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 section 28 of the Act, the Treasury and the Secretary of State, in exercising the function of making the following Regulations, have had regard to international arrangements to which His Majesty’s Government in the United Kingdom is a party that are relevant to the exercise of that function.

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 by the Secretary of State.

**Citation, commencement and extent**

1. These Regulations—
  - (a) may be cited as the Customs (Tariff Quotas) (EU Exit) (Amendment) Regulations 2022;
  - (b) come into force on 14th October 2022;
  - (c) extend to the United Kingdom.

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

2. In regulation 2(1) (general interpretation) of the Customs (Tariff Quotas) (EU Exit) Regulations 2020<sup>(2)</sup>, in the definition of “Quota Table”, for “3.0” dated 22nd February 2022” substitute “3.2” dated 20th September 2022”<sup>(3)</sup>.

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(1) 2018 c. 22. Section 11 of the Taxation (Cross-border Trade) Act 2018 is modified by S.I. 2020/1432, 1457.  
(2) S.I. 2020/1432; relevant amending instruments are S.I. 2020/1657, 2021/693, 1192 and 2022/174.

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**Status:** This is the original version (as it was originally made).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

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22nd September 2022

*Scott Mann*  
Parliamentary Under Secretary of State  
Department for Environment, Food and Rural  
Affairs  
*Gareth Johnson*  
*Craig Whittaker*  
Two of the Lords Commissioners of His  
Majesty's Treasury

22nd September 2022

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(3) The document entitled "Tariff Quotas, version 3.0, dated 22 February 2022" referred to in regulation 2(1) of the Customs (Tariff Quotas) (EU Exit) Regulations 2020 was replaced by the document entitled "Tariff Quotas, version 3.1, dated 27th April 2022" on 28 April 2022. This replacement was made by a notice made by Treasury under section 32A(2) of the Taxation (Cross-border Trade) Act 2018, details of which are available at <https://www.gov.uk/government/publications/notices-made-under-s32a-of-the-taxation-cross-border-trade-act-2018/notice-made-by-hm-treasury-under-section-32a-of-the-taxation-cross-border-trade-act-2018>. Section 32A of the Taxation (Cross-border Trade) Act 2018 was inserted by section 75 of the Finance Act 2022.

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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. Regulation 2 amends the Customs (Tariff Quotas) (EU Exit) Regulations 2020 (S.I. 2020/1432) by amending the definition of “Quota Table” in regulation 2(1) of those Regulations to refer to an updated version of that table.

The 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 this document electronically can arrange access to a hard copy by telephoning the Department for Environment, Food and Rural Affairs on 03459 33 55 77.

A full impact assessment has not been produced for this instrument as no, or no significant impact on business, charities or voluntary bodies is foreseen.