

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2020/761. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

ANNEX IV

Tariff quotas in the sector of sugar

Order number	09.4317– WTO SUGAR QUOTAS
International agreement or other act	Council Regulation (EC) No 1095/96 of 18 June 1996 on the implementation of the concessions set out in Schedule CXL drawn up in the wake of the conclusion of the GATT XXIV.6 negotiations Council Decision 2006/106/EC of 30 January 2006 on the conclusion of an Agreement in the form of an Exchange of Letters between the European Community and Australia pursuant to Article XXIV:6 and Article XXVIII of the General Agreement on Tariffs and Trade (GATT) 1994 relating to the modification of concessions in the schedules of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic in the course of their accession to the European Union
Tariff quota period	1 October to 30 September
Tariff quota sub-periods	No
Licence application	In accordance with Articles 6, 7 and 8 of this Regulation
Product description	Raw cane sugar for refining
Origin	Australia
Proof of origin at licence application. If yes, body authorised to issue it	No
Proof of origin for release into free circulation	Yes. In accordance with Articles 57, 58 and 59 of Implementing Regulation (EU) 2015/2447
Quantity in kilograms	[^{F1} 4 961 000 kg]
CN codes	1701 13 10 and 1701 14 10
In-quota customs duty	EUR 98 per 1 000 kg Where the polarimetric reading of the imported raw sugar departs from 96 degrees, the rate of EUR 98 per 1 000 kg shall be increased or reduced, as appropriate, by 0,14 % per tenth of a degree difference established

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	(in accordance with Article 34(1)(d) of this Regulation)
Proof of trade	Yes. 25 tonnes
Security for import licence	EUR 20 per 1 000 kg
Specific entries to be made on the licence application and on the licence	Section 8 of the import licence application and of the import licence shall indicate the country of origin; box 'yes' in that section shall be crossed Section 20 shall indicate 'Sugar intended for refining' and the text as set out in Annex XIV.3 Part A to this Regulation
Period of validity of a licence	Until the end of the third month following that in which they were issued but no longer than 30 September (in accordance with Article 32 of this Regulation)
Transferability of licence	Yes
Reference quantity	No
Operator registered in LORI database	No
Specific conditions	Refining obligation in accordance with Article 34 of this Regulation

Textual Amendments

- F1** Substituted by [Commission Implementing Regulation \(EU\) 2020/1739 of 20 November 2020 amending and correcting Implementing Regulation \(EU\) 2020/761 as regards the quantities available for tariff rate quotas for certain agricultural products included in the WTO schedule of the Union following the withdrawal of the United Kingdom from the Union, a tariff quota for poultrymeat originating in Ukraine and a tariff quota for meat of bovine animals originating in Canada.](#)

Order number	09.4318– WTO SUGAR QUOTAS
International agreement or other act	Council Regulation (EC) No 1095/96 of 18 June 1996 on the implementation of the concessions set out in Schedule CXL drawn up in the wake of the conclusion of the GATT XXIV.6 negotiations Council Regulation (EC) No 1894/2006 of 18 December 2006 concerning the implementation of the Agreement in the form of an Exchange of Letters between the European Community and Brazil relating to the modification of concessions in the schedules of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of

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	<p>Poland, the Republic of Slovenia and the Slovak Republic in the course of accession to the European Community, amending and supplementing Annex I to Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff</p> <p>Council Regulation (EC) No 880/2009 of 7 September 2009 concerning the implementation of the Agreement in the form of an Exchange of Letters between the European Community and Brazil pursuant to Article XXIV:6 and Article XXVIII of the General Agreement on Tariffs and Trade (GATT) 1994 relating to the modification of concessions in the schedules of the Republic of Bulgaria and Romania in the course of their accession to the European Union, amending and supplementing Annex I to Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff</p> <p>Council Decision (EU) 2017/730 of 25 April 2017 on the conclusion of the Agreement in the form of an Exchange of Letters between the European Union and the Federative Republic of Brazil pursuant to Article XXIV:6 and Article XXVIII of the General Agreement on Tariffs and Trade (GATT) 1994 relating to the modification of concessions in the schedule of the Republic of Croatia in the course of its accession to the European Union</p>
Tariff quota period	1 October to 30 September
Tariff quota sub-periods	No
Licence application	In accordance with Articles 6, 7 and 8 of this Regulation
Product description	Raw cane sugar for refining
Origin	Brazil
Proof of origin at licence application. If yes, body authorised to issue it	No
Proof of origin for release into free circulation	Yes. In accordance with Articles 57, 58 and 59 of Implementing Regulation (EU) 2015/2447
Quantity in kilograms	[^{F1} TRQ periods until 2023/2024: 308 518 000 kg TRQ periods from 2024/2025: 380 555 000 kg]

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CN codes	1701 13 10 and 1701 14 10
In-quota customs duty	EUR 98 per 1 000 kg Where the polarimetric reading of the imported raw sugar departs from 96 degrees, the rate of EUR 98 per 1 000 kg shall be increased or reduced, as appropriate, by 0,14 % per tenth of a degree difference established (in accordance with Article 34(1)(d) of this Regulation)
Proof of trade	Yes. 25 tonnes
Security for import licence	EUR 20 per 1 000 kg
Specific entries to be made on the licence application and on the licence	Section 8 of the import licence application and of the import licence shall indicate the country of origin; box 'yes' in that section shall be crossed Section 20 shall indicate 'Sugar intended for refining' and the text as set out in Annex XIV.3 Part A to this Regulation
Period of validity of a licence	Until the end of the third month following that in which they were issued but no longer than 30 September (in accordance with Article 32 of this Regulation)
Transferability of licence	Yes
Reference quantity	No
Operator registered in LORI database	No
Specific conditions	Refining obligation in accordance with Article 34 of this Regulation
Order number	09.4319– WTO SUGAR QUOTAS
International agreement or other act	Council Regulation (EC) No 1095/96 of 18 June 1996 on the implementation of the concessions set out in Schedule CXL drawn up in the wake of the conclusion of the GATT XXIV.6 negotiations Council Decision 2008/870/EC of 13 October 2008 on the conclusion of an Agreement in the form of an Exchange of Letters between the European Community and the republic of Cuba pursuant to Article XXIV:6 and Article XXVIII of the General Agreement on Tariffs and Trade (GATT) 1994 relating to the modification of concessions in the schedules of the Republic of Bulgaria and Romania in the course of their accession to the European Union
Tariff quota period	1 October to 30 September

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Tariff quota sub-periods	No
Licence application	In accordance with Articles 6, 7 and 8 of this Regulation
Product description	Raw cane sugar for refining
Origin	Cuba
Proof of origin at licence application. If yes, body authorised to issue it	No
Proof of origin for release into free circulation	Yes. In accordance with Articles 57, 58 and 59 of Implementing Regulation (EU) 2015/2447
Quantity in kilograms	68 969 000 kg
CN codes	1701 13 10 and 1701 14 10
In-quota customs duty	EUR 98 per 1 000 kg Where the polarimetric reading of the imported raw sugar departs from 96 degrees, the rate of EUR 98 per 1 000 kg shall be increased or reduced, as appropriate, by 0,14 % per tenth of a degree difference established (in accordance with Article 34(1)(d) of this Regulation)
Proof of trade	Yes. 25 tonnes
Security for import licence	EUR 20 per 1 000 kg
Specific entries to be made on the licence application and on the licence	Section 8 of the import licence application and of the import licence shall indicate the country of origin; box ‘yes’ in that section shall be crossed Section 20 shall indicate ‘Sugar intended for refining’ and the text as set out in Annex XIV.3 Part A to this Regulation
Period of validity of a licence	Until the end of the third month following that in which they were issued but no longer than 30 September (in accordance with Article 32 of this Regulation)
Transferability of licence	Yes
Reference quantity	No
Operator registered in LORI database	No
Specific conditions	Refining obligation in accordance with Article 34 of this Regulation
Order number	09.4320– WTO SUGAR QUOTAS
International agreement or other act	Council Regulation (EC) No 1095/96 of 18 June 1996 on the implementation of the concessions set out in Schedule CXL

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	drawn up in the wake of the conclusion of the GATT XXIV.6 negotiations Council Decision 2009/718/EC of 7 September 2009 on the conclusion of an Agreement in the form of an Exchange of Letters between the European Community and Brazil pursuant to Article XXIV:6 and Article XXVIII of the General Agreement on Tariffs and Trade (GATT) 1994 relating to the modification of concessions in the schedules of the Republic of Bulgaria and Romania in the course of their accession to the European Union
Tariff quota period	1 October to 30 September
Tariff quota sub-periods	No
Licence application	In accordance with Articles 6, 7 and 8 of this Regulation
Product description	Raw cane sugar for refining
Origin	Any third country
Proof of origin at licence application. If yes, body authorised to issue it	No
Proof of origin for release into free circulation	No
Quantity in kilograms	[^{F1} 260 390 000 kg]
CN codes	1701 13 10 and 1701 14 10
In-quota customs duty	EUR 98 per 1 000 kg Where the polarimetric reading of the imported raw sugar departs from 96 degrees, the rate of EUR 98 per 1 000 kg shall be increased or reduced, as appropriate, by 0,14 % per tenth of a degree difference established (in accordance with Article 34(1)(d) of this Regulation)
Proof of trade	Yes. 25 tonnes
Security for import licence	EUR 20 per 1 000 kg
Specific entries to be made on the licence application and on the licence	Section 20 shall indicate ‘Sugar intended for refining’ and the text as set out in Annex XIV.3 Part A to this Regulation
Period of validity of the licence	Until the end of the third month following that in which they were issued but no longer than 30 September (in accordance with Article 32 of this Regulation)
Transferability of licence	Yes
Reference quantity	No

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Operator registered in LORI database	No
Specific conditions	Refining obligation in accordance with Article 34 of this Regulation
Order number	09.4321– WTO SUGAR QUOTAS
International agreement or other act	Council Regulation (EC) No 1095/96 of 18 June 1996 on the implementation of the concessions set out in Schedule CXL drawn up in the wake of the conclusion of the GATT XXIV.6 negotiations Council Decision 75/456/EEC of 15 July 1975 on the conclusion of the Agreement between the European Economic Community and the Republic of India on cane sugar
Tariff quota period	1 October to 30 September
Tariff quota sub-periods	No
Licence application	In accordance with Articles 6, 7 and 8 of this Regulation
Product description	Cane or beet sugar and chemically pure sucrose, in solid form
Origin	India
Proof of origin at licence application. If yes, body authorised to issue it	No
Proof of origin for release into free circulation	Yes. In accordance with Articles 57, 58 and 59 of Implementing Regulation (EU) 2015/2447
Quantity in kilograms	[^{F15} 841 000 kg]
CN codes	1701
In-quota customs duty	EUR 0
Proof of trade	Yes. 25 tonnes
Security for import licence	EUR 20 per 1 000 kg
Specific entries to be made on the licence application and on the licence	Section 8 of the import licence application and of the import licence shall indicate the country of origin; box ‘yes’ in that section shall be crossed Section 20 shall indicate the text as set out in Annex XIV.3 Part A to this Regulation
Period of validity of a licence	Until the end of the third month following that in which they were issued but no longer than 30 September (in accordance with Article 32 of this Regulation)
Transferability of licence	Yes

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Reference quantity	No
Operator registered in LORI database	No
Specific conditions	No
Order number	09.4324– BALKANS SUGAR
International agreement or other act	Council Decision 2009/330/EC of 15 September 2008 on the signing of a Protocol to the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the Republic of Albania, of the other part, to take account of the accession of the Republic of Bulgaria and Romania to the European Union Article 27(2) of the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the Republic of Albania, of the other part
Tariff quota period	1 October to 30 September
Tariff quota sub-periods	No
Licence application	In accordance with Articles 6, 7 and 8 of this Regulation
Product description	Cane or beet sugar and chemically pure sucrose, in solid form and other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel
Origin	Albania
Proof of origin at licence application. If yes, body authorised to issue it	Export licence issued by the competent authority of the third country in accordance with Article 35 of this Regulation
Proof of origin for release into free circulation	No
Quantity in kilograms	1 000 000 kg
CN codes	1701 and 1702
In-quota customs duty	EUR 0
Proof of trade	Yes. 25 tonnes
Security for import licence	EUR 20 per 1 000 kg
Specific entries to be made on the licence application and on the licence	Section 8 of the import licence application and of the import licence shall indicate the

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	country of origin; box ‘yes’ in that section shall be crossed Section 20 shall indicate the text as set out in Annex XIV.3 Part B to this Regulation
Period of validity of a licence	Until the end of the third month following that in which they were issued but no longer than 30 September (in accordance with Article 32 of this Regulation)
Transferability of licence	Yes
Reference quantity	No
Operator registered in LORI database	No
Specific conditions	No
Order number	09.4325– BALKANS SUGAR
International agreement or other act	Council Decision (EU) 2017/75 of 21 November 2016 on the signing, on behalf of the Union and its Member States, and provisional application of the Protocol to the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and Bosnia and Herzegovina, of the other part, to take account of the accession of the Republic of Croatia to the European Union Article 27(3) of the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and Bosnia and Herzegovina, of the other part
Tariff quota period	1 October to 30 September
Tariff quota sub-periods	No
Licence application	In accordance with Articles 6, 7 and 8 of this Regulation
Product description	Cane or beet sugar and chemically pure sucrose, in solid form and other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel
Origin	Bosnia and Herzegovina
Proof of origin at licence application. If yes, body authorised to issue it	Export licence issued by the competent authority of the third country in accordance with Article 35 of this Regulation

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Proof of origin for release into free circulation	No
Quantity in kilograms	13 210 000 kg
CN codes	1701 and 1702
In-quota customs duty	EUR 0
Proof of trade	Yes. 25 tonnes
Security for import licence	EUR 20 per 1 000 kg
Specific entries to be made on the licence application and on the licence	Section 8 of the import licence application and of the import licence shall indicate the country of origin; box 'yes' in that section shall be crossed. Section 20 shall indicate text as set out in Annex XIV.3 Part B to this Regulation
Period of validity of a licence	Until the end of the third month following that in which they were issued but no longer than 30 September (in accordance with Article 32 of this Regulation)
Transferability of licence	Yes
Reference quantity	No
Operator registered in LORI database	No
Specific conditions	No
Order number	09.4326– BALKANS SUGAR
International agreement or other act	Council and Commission Decision 2013/490/EU, Euratom of 22 July 2013 on the conclusion of the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the Republic of Serbia, of the other part Article 26(4) of the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the Republic of Serbia, of the other part
Tariff quota period	1 October to 30 September
Tariff quota sub-periods	No
Licence application	In accordance with Articles 6, 7 and 8 of this Regulation
Product description	Cane or beet sugar and chemically pure sucrose, in solid form and other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar

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	syrops not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel
Origin	Serbia
Proof of origin at licence application. If yes, body authorised to issue it	Export licence issued by the competent authority of the third country in accordance with Article 35 of this Regulation
Proof of origin for release into free circulation	No
Quantity in kilograms	181 000 000 kg
CN codes	1701 and 1702
In-quota customs duty	EUR 0
Proof of trade	Yes. 25 tonnes
Security for import licence	EUR 20 per 1 000 kg
Specific entries to be made on the licence application and on the licence	Section 8 of the import licence application and of the import licence shall indicate the country of origin; box 'yes' in that section shall be crossed Section 20 shall indicate the text as set out in Annex XIV.3 Part B to this Regulation
Period of validity of the licence	Until the end of the third month following that in which they were issued but no longer than 30 September (in accordance with Article 32 of this Regulation)
Transferability of licence	Yes
Reference quantity	No
Operator registered in LORI database	No
Specific conditions	No
Order number	09.4327– BALKANS SUGAR
International agreement or other act	Council and Commission Decision 2004/239/EC, Euratom of 23 February 2004 concerning the conclusion of the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the former Yugoslav Republic of Macedonia, of the other part Article 27(2) of the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the former Yugoslav Republic of Macedonia, of the other part

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Tariff quota period	1 October to 30 September
Tariff quota sub-periods	No
Licence application	In accordance with Articles 6, 7 and 8 of this Regulation
Product description	Cane or beet sugar and chemically pure sucrose, in solid form and other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey, caramel
Origin	Republic of North Macedonia
Proof of origin at licence application. If yes, body authorised to issue it	Export licence issued by the competent authority of the third country in accordance with Article 35 of this Regulation
Proof of origin for release into free circulation	No
Quantity in kilograms	7 000 000 kg
CN codes	1701 and 1702
In-quota customs duty	EUR 0
Proof of trade	Yes. 25 tonnes
Security for import licence	EUR 20 per 1 000 kg
Specific entries to be made on the licence application and on the licence	Section 8 of the import licence application and of the import licence shall indicate the country of origin; box 'yes' in that section shall be crossed Section 20 shall indicate the text as set out in Annex XIV.3 Part B to this Regulation
Period of validity of a licence	Until the end of the third month following that in which they were issued but no longer than 30 September (in accordance with Article 32 of this Regulation)
Transferability of licence	Yes
Reference quantity	No
Operator registered in LORI database	No
Specific conditions	No
Order number	09.4329– WTO SUGAR QUOTAS
International agreement or other act	Council Regulation (EC) No 1095/96 of 18 June 1996 on the implementation of the concessions set out in Schedule CXL

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	drawn up in the wake of the conclusion of the GATT XXIV.6 negotiations Council Decision (EU) 2017/730 of 25 April 2017 on the conclusion of the Agreement in the form of an Exchange of Letters between the European Union and the Federative Republic of Brazil pursuant to Article XXIV:6 and Article XXVIII of the General Agreement on Tariffs and Trade (GATT) 1994 relating to the modification of concessions in the schedule of the Republic of Croatia in the course of its accession to the European Union
Tariff quota period	1 October to 30 September
Tariff quota sub-periods	No
Licence application	In accordance with Articles 6, 7 and 8 of this Regulation
Product description	Raw cane sugar for refining
Origin	Brazil
Proof of origin at licence application. If yes, body authorised to issue it	No
Proof of origin for release into free circulation	Yes. In accordance with Articles 57, 58 and 59 of Implementing Regulation (EU) 2015/2447
Quantity in kilograms	[^{F1} TRQ periods until 2021/2022: 72 037 000 kg TRQ period 2022/2023: 54 028 000 kg]
CN codes	1701 13 10 and 1701 14 10
In-quota customs duty	EUR 11 per 1 000 kg Where the polarimetric reading of the imported raw sugar departs from 96 degrees, the rate of EUR 11 per 1 000 kg shall be increased or reduced, as appropriate, by 0,14 % per tenth of a degree difference established (in accordance with Article 34(1)(d) of this Regulation)
Proof of trade	Yes. 25 tonnes
Security for import licence	EUR 20 per 1 000 kg
Specific entries to be made on the licence application and on the licence	Section 8 of the import licence application and of the import licence shall indicate the country of origin; box ‘yes’ in that section shall be crossed Section 20 shall indicate ‘Sugar intended for refining’ and the text as set out in Annex XIV.3 Part A to this Regulation

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Period of validity of a licence	Until the end of the third month following that in which they were issued but no longer than 30 September (in accordance with Article 32 of this Regulation)
Transferability of licence	Yes
Reference quantity	No
Operator registered in LORI database	No
Specific conditions	Refining obligation in accordance with Article 34 of this Regulation
Order number	09.4330– WTO SUGAR QUOTAS
International agreement or other act	Council Regulation (EC) No 1095/96 of 18 June 1996 on the implementation of the concessions set out in Schedule CXL drawn up in the wake of the conclusion of the GATT XXIV.6 negotiations Council Decision (EU) 2017/730 of 25 April 2017 on the conclusion of the Agreement in the form of an Exchange of Letters between the European Union and the Federative Republic of Brazil pursuant to Article XXIV:6 and Article XXVIII of the General Agreement on Tariffs and Trade (GATT) 1994 relating to the modification of concessions in the schedule of the Republic of Croatia in the course of its accession to the European Union
Tariff quota period	1 October to 30 September
Tariff quota sub-periods	No
Licence application	In accordance with Articles 6, 7 and 8 of this Regulation
Product description	Raw cane sugar for refining
Origin	Brazil
Proof of origin at licence application. If yes, body authorised to issue it	No
Proof of origin for release into free circulation	Yes. In accordance with Articles 57, 58 and 59 of Implementing Regulation (EU) 2015/2447
Quantity in kilograms	[^{F1} TRQ period 2022/2023: 18 009 000 kg TRQ period 2023/2024: 54 028 000 kg]
CN codes	1701 13 10 and 1701 14 10
In-quota customs duty	EUR 54 per 1 000 kg Where the polarimetric reading of the imported raw sugar departs from 96 degrees,

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	the rate of EUR 54 per 1 000 kg shall be increased or reduced, as appropriate, by 0,14 % per tenth of a degree difference established (in accordance with Article 34(1)(d) of this Regulation)
Proof of trade	Yes, 25 tonnes.
Security for import licence	EUR 20 per 1 000 kg
Specific entries to be made on the licence application and on the licence	Section 8 of the import licence application and of the import licence shall indicate the country of origin; box 'yes' in that section shall be crossed Section 20 shall indicate 'Sugar intended for refining' and the text as set out in Annex XIV.3 Part A to this Regulation
Period of validity of a licence	Until the end of the third month following that in which they were issued but no longer than 30 September (in accordance with Article 32 of this Regulation)
Transferability of licence	Yes
Reference quantity	No
Operator registered in LORI database	No
Specific conditions	Refining obligation in accordance with Article 34 of this Regulation

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Changes and effects yet to be applied to :

- Regulation revoked by [2023 c. 28 Sch. 1 Pt. 2](#)