
STATUTORY INSTRUMENTS

2020 No. 1432

The Customs (Tariff Quotas) (EU Exit) Regulations 2020

PART 2

Goods subject to a quota

CHAPTER 3

Licensed quotas: Part C of the Quota Table

Applying the quota duty rate

19.—(1) Goods listed in the first section of Part C of the Quota Table that qualify as quota goods are subject to the quota duty rate provided that, on the declaration of the goods for the free-circulation procedure, an import licence in respect of the goods is valid in accordance with regulation 35.

(2) Goods listed in the second section of Part C of the Quota Table that qualify as quota goods are subject to the quota duty rate provided that—

- (a) those goods have been declared for an authorised use procedure in accordance with the Special Procedures Regulations; and
- (b) on the declaration of the goods for an authorised use procedure, an import licence in respect of the goods is valid in accordance with regulation 35.

(3) Where goods imported into the United Kingdom are subject to a relief from a liability to import duty under paragraph (2) on the basis of those goods meeting the conditions set out in these Regulations in relation to each relevant quota—

- (a) the relief is limited to the quota duty rate for the quota goods; and
- (b) the quantity of the quota goods which are to benefit from the relief is limited to the quota volume.

Commencement Information

II Reg. 19 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Changes to legislation:

The Customs (Tariff Quotas) (EU Exit) Regulations 2020, Section 19 is up to date with all changes known to be in force on or before 04 September 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- Sch. 1 Pt. B para. 19 inserted by [S.I. 2023/1192 reg. 5\(3\)](#)