

## STATUTORY INSTRUMENTS

# 2020 No. 1457

## The Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020

### Backdated claims for the preferential rate

**16.**—(1) Where originating goods are imported into the United Kingdom and, at the time of their importation, the importer or the importer's representative—

- (a) does not have—
  - (i) the proof of origin as required by regulation 14(1); or
  - (ii) such information or documents as are requested by HMRC under [<sup>F1</sup>regulation 19] in order to verify the originating status of those goods; and
- (b) pays the applicable standard rate of import duty in respect of those goods,

the importer, or the person who paid the import duty, may make a claim for partial repayment of the import duty on presentation to HMRC of a valid proof of origin relating to the goods or such information or documents as are required by HMRC to verify the originating status of the goods after their importation.

(2) The amount of duty which may be repaid in respect of a claim under paragraph (1) is the difference between the amount of duty which the importer, or other person, paid at the time of importation of the goods into the United Kingdom (which is the standard rate of import duty under the Customs Tariff (Establishment) (EU Exit) Regulations 2020) and the preferential duty rate or quota duty rate which applied at that time.

(3) A repayment of import duty under this regulation must only be granted where HMRC is satisfied that—

- (a) the claim for repayment is made within a period of three years from the date of importation;
- (b) the declaration presented after importation is genuine; and
- (c) the originating status of the goods to which the declaration relates can still be verified.

(4) For the purposes of this regulation, “the date of importation” is the date of acceptance by HMRC of the declaration for free circulation or authorised use into the United Kingdom relating to the relevant goods.

(5) This regulation does not apply to preferential quota goods referred to in regulation 4(2).

### Textual Amendments

- F1** Words in [reg. 16\(1\)\(a\)\(ii\)](#) substituted (17.11.2021) by [The Customs Tariff \(Preferential Trade Arrangements and Tariff Quotas\) \(EU Exit\) \(Amendment\) \(No. 4\) Regulations 2021 \(S.I. 2021/1192\)](#), [regs. 1\(2\), 3](#)

### Commencement Information

- I1** Reg. 16 not in force at made date, see [reg. 1\(1\)](#)
- I2** [Reg. 16](#) in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

**Changes to legislation:**

There are currently no known outstanding effects for the The Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020, Section 16.