
STATUTORY INSTRUMENTS

2020 No. 1457

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

Authorised use

5.—(1) If in—

- (a) column 1 of the Preferential Duty Tariff Table; or
- (b) column 3 of the Preferential Quota Table,

the commodity code applies to goods, the description of which in the Goods Classification Table refers to the use to which the goods are put, then the goods so classified under the commodity code in that row are “authorised use goods”.

(2) Authorised use goods are subject to the preferential duty rate or quota duty rate described in paragraph (3) if—

- (a) they are granted authorisation under the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018⁽¹⁾; and
- (b) they comply with the conditions set out in regulation 3 or 4.

(3) Without prejudice to regulation 3(4) or 4(7), the preferential duty rate or quota duty rate for authorised use goods is either the percentage of the customs value of those goods or, where the rate is determined by applying—

- (a) the formula in column 2 of the Preferential Duty Tariff Table in respect of goods listed in that Table, the result of applying that formula in accordance with the method of calculation set out in the notes in Part 2 of the Preferential Tariff; or
- (b) the formula in column 4 of the Preferential Quota Table in respect of goods listed in that Table, the result of applying that formula in accordance with the method of calculation set out in the notes in Part 2 of the Preferential Tariff.