

[<sup>F1</sup>SCHEDULE 1

Regulation 1(4)

Agreements to which these Regulations apply

**Textual Amendments**

**F1** Sch. 1 substituted (31.12.2020) by [The Customs Tariff \(Preferential Trade Arrangements and Tariff Quotas\) \(Amendment\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1657\)](#), reg. 1, **Sch. 1**

<i>Agreement</i>	<i>Preferential Tariff</i>	<i>Origin Reference Document</i>
[ <sup>F2</sup> Partnership, Trade and Cooperation Agreement between the United Kingdom of Great Britain and Northern Ireland and the Republic of Albania, signed on 5th February 2021.]	[ <sup>F3</sup> The Albania Preferential Tariff, version 1.4, dated 12th April 2023.]	[ <sup>F4</sup> The Albania Origin Reference Document, version 1.1, dated 28th December 2021.]
[ <sup>F5</sup> Trade Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland, of the one part and the Republic of Colombia, the Republic of Ecuador and the Republic of Peru, of the other part, signed on 15th May 2019.]	[ <sup>F6</sup> The Andean Countries Preferential Tariff, version 1.7, dated 7th November 2023.]	[ <sup>F7</sup> The Andean Countries Origin Reference Document, version 1.3, dated 31st May 2022.]
[ <sup>F8</sup> Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and Australia signed on 16th December 2021.]	[ <sup>F9</sup> The Australia Preferential Tariff, version 1.1, dated 5th December 2023.]	[ <sup>F10</sup> The Australia Origin Reference Document, version 1.0, dated 20th February 2023.]
Interim Agreement establishing an Economic Partnership Agreement between the United Kingdom of Great Britain and Northern Ireland, [ <sup>F11</sup> of the one part,] and the Republic of Cameroon, [ <sup>F12</sup> of the other part,] signed on 9th March 2021.	[ <sup>F13</sup> The Cameroon Preferential Tariff, version 1.2, dated 27th April 2021.]	[ <sup>F14</sup> The Cameroon Origin Reference Document, version 1.3, dated 28th December 2021.]
Memorandum of Understanding between the United Kingdom of Great Britain and Northern Ireland and the Republic of Cameroon concerning the arrangements for applying the effects of the Interim Agreement establishing	of [ <sup>F15</sup> ...	[ <sup>F16</sup> ...

**Changes to legislation:** There are currently no known outstanding effects for the The Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020. (See end of Document for details)

<b>Agreement</b>	<b>Preferential Tariff</b>	<b>Origin Reference Document</b>
an Economic Partnership Agreement between the United Kingdom of Great Britain and Northern Ireland on the one part, and the Republic of Cameroon on the other part, signed 28th December 2020.		
Trade Continuity Agreement between the United Kingdom of Great Britain and Northern Ireland and Canada, signed by Canada on 9th December 2020.	[ <sup>F17</sup> The Canada Preferential Tariff, version 1.7, dated 5th December 2023.]	[ <sup>F18</sup> The Canada Origin Reference Document, version 1.3, dated 5th December 2023.]
Memorandum of Understanding between the United Kingdom of Great Britain and Northern Ireland and Canada concerning the temporary arrangements to continue certain effects of the Canada-European Union Comprehensive Economic and Trade Agreement pending the entry into force or provisional application of the Trade Continuity Agreement between the United Kingdom of Great Britain and Northern Ireland, of the other part, signed by Canada on 22nd December 2020.		
[ <sup>F19</sup> Economic Partnership Agreement between the CARIFORUM States, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part, signed on 22nd March 2019 by Barbados, Belize, the Commonwealth of Dominica, Grenada, the Republic of Guyana, Jamaica, Saint Christopher and Nevis, Saint Lucia, Saint Vincent and the Grenadines and the United Kingdom of Great Britain and Northern Ireland; on 1st April 2019 by the Republic of Trinidad and Tobago; on 4th	[ <sup>F20</sup> The CARIFORUM Preferential Tariff, version 1.1, dated 22nd March 2021.]	[ <sup>F21</sup> The CARIFORUM Origin Reference Document, version 1.2, dated 28th December 2021.]

**Changes to legislation:** There are currently no known outstanding effects for the The Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020. (See end of Document for details)

<b>Agreement</b>	<b>Preferential Tariff</b>	<b>Origin Reference Document</b>
<p>April 2019 by the Dominican Republic; and on 6th June 2019 by Antigua and Barbuda; and on 27th November 2019 by the Commonwealth of the Bahamas; and on 4th March 2021 by the Republic of Suriname; and applied between the United Kingdom of Great Britain and Northern Ireland, of the one part, and Antigua and Barbuda, Barbados, Belize, the Commonwealth of the Bahamas, the Commonwealth of Dominica, the Dominican Republic, Grenada, the Republic of Guyana, Jamaica, Saint Christopher and Nevis, Saint Lucia, Saint Vincent and the Grenadines and the Republic of Suriname, of the other part.]</p> <p>F22</p> <p>...</p> <p>Memorandum of Understanding between the United Kingdom of Great Britain and Northern Ireland and the Republic of Trinidad and Tobago concerning the arrangements for applying the effects of the Economic Partnership Agreement between the CARIFORUM States of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part, signed by the Republic of Trinidad and Tobago on 9th December 2020.</p>		
<p>Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland and Central America signed on 18th July 2019 by the United Kingdom of Great Britain and Northern Ireland on the one part and the Republic of Costa Rica</p>	<p>[<sup>F23</sup>The Central America Preferential Tariff, version 2.5, dated 7th November 2023.]</p>	<p>[<sup>F24</sup>The Central America Origin Reference Document, version 1.2, dated 22nd February 2022.]</p>

**Changes to legislation:** There are currently no known outstanding effects for the The Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020. (See end of Document for details)

<b>Agreement</b>	<b>Preferential Tariff</b>	<b>Origin Reference Document</b>
the Republic of El Salvador the Republic of Guatemala the Republic of Honduras the Republic of Nicaragua and the Republic Panama on the other part.		
Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland and the Republic of Chile, signed on 30th January 2019.	<sup>[F25]</sup> The Chile Preferential Tariff, version 2.5, dated 7th November 2023.]	<sup>[F26]</sup> The Chile Origin Reference Document, version 1.2, dated 22nd February 2022.]
Stepping Stone Economic Partnership Agreement between the United Kingdom of Great Britain and Northern Ireland, of the one part, and Côte d'Ivoire, of the other part, signed on 15th October 2020.	The Côte d'Ivoire Preferential Tariff, version 1.0, dated 7th December 2020.	<sup>[F27]</sup> The Côte d'Ivoire Origin Reference Document, version 1.1, dated 28th December 2021.]
<sup>[F28]</sup> The Comprehensive and Progressive Agreement for Trans-Pacific Partnership ("CPTPP"), signed on 8th March 2018, including the Protocol on the Accession of the United Kingdom of Great Britain and Northern Ireland to the Comprehensive and Progressive Agreement for Trans-Pacific Partnership, signed on 16th July 2023 by Australia, Brunei Darussalam, Canada, the Republic of Chile, Japan, Malaysia, the United Mexican States, New Zealand, the Republic of Peru, the Republic of Singapore, the Socialist Republic of Viet Nam and the United Kingdom of Great Britain and Northern Ireland.]	<sup>[F29]</sup> The CPTPP Preferential Tariff, version 1.0, dated 21st March 2024.]	<sup>[F30]</sup> The CPTPP Origin Reference Document, version 1.0, dated 21st March 2024.]
<sup>[F31]</sup> Agreement establishing an Economic Partnership between the Eastern and Southern Africa States, on the one part, and	<sup>[F32]</sup> The Eastern and Southern Africa States Preferential Tariff, version 2.1, dated 7th November 2023.]	<sup>[F33]</sup> The Eastern and Southern African States Origin Reference Document, version 1.1, dated 28th December 2021.]

<b>Agreement</b>	<b>Preferential Tariff</b>	<b>Origin Reference Document</b>
the United Kingdom of Great Britain and Northern Ireland, on the other part, signed by the Republic of Mauritius, the Republic of Seychelles and the Republic of Zimbabwe on 31st January 2019, signed by the Republic of Madagascar on 4th November 2021 and signed by the Union of Comoros on 11th April 2022, and applied between the United Kingdom of Great Britain and Northern Ireland, of the one part, and the Republic of Mauritius, the Republic of Seychelles and the Republic of Zimbabwe, of the other part.]		
Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland and the Arab Republic of Egypt, signed on 5th December 2020.	[ <sup>F34</sup> The Egypt Preferential Tariff, version 1.4, dated 7th November 2023.]	[ <sup>F35</sup> The Egypt Origin Reference Document, version 1.1, dated 28th December 2021.]
[ <sup>F36</sup> Trade and Cooperation Agreement between the United Kingdom of Great Britain and Northern Ireland, of the one part, and the European Union and the European Atomic Energy Community, of the other part, signed on 30th December 2020.]	The European Union Preferential Tariff, version 1.0 dated 30th December 2020.	[ <sup>F37</sup> The European Union Origin Reference Document, version 1.2, dated 20th December 2023.]
Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and the Kingdom of Denmark in respect of the Faroe Islands, signed on 31st January 2019.	[ <sup>F38</sup> The Faroe Islands Preferential Tariff, version 2.4, dated 7th November 2023.]	[ <sup>F39</sup> The Faroe Islands Origin Reference Document, version 1.1, dated 28th December 2021.]
Agreement establishing a Strategic Partnership and Cooperation Agreement between the United Kingdom of Great Britain and Northern	[ <sup>F40</sup> The Georgia Preferential Tariff, version 1.1, dated 8th June 2021.]	[ <sup>F41</sup> The Georgia Origin Reference Document, version 1.2, dated February 22nd 2022.]

**Changes to legislation:** There are currently no known outstanding effects for the The Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020. (See end of Document for details)

<b>Agreement</b>	<b>Preferential Tariff</b>	<b>Origin Reference Document</b>
Ireland and Georgia, signed on 21st October 2019.		
[ <sup>F42</sup> Interim Trade Partnership Agreement between the United Kingdom of Great Britain and Northern Ireland, of the one part, and the Republic of Ghana, of the other part, signed on 2nd March 2021.]	[ <sup>F43</sup> The Ghana Preferential Tariff, version 1.0, dated 2nd March 2021.]	[ <sup>F44</sup> The Ghana Origin Reference Document, version 1.1, dated 28th December 2021.]
F45	F45	F45
...	...	...
[ <sup>F46</sup> Free Trade Agreement between Iceland, the Principality of Liechtenstein and the Kingdom of Norway and the United Kingdom of Great Britain and Northern Ireland signed on 8th July 2021.]	[ <sup>F47</sup> The Iceland-Norway Preferential Tariff, version 2.1, dated 12th April 2023.]	[ <sup>F48</sup> The Iceland-Norway Origin Reference Document, version 2.0, dated 5th August 2022.]
Trade and Partnership Agreement between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the State of Israel, signed on 18th February 2019.	[ <sup>F49</sup> The Israel Preferential Tariff, version 2.4, dated 5th December 2023.]	[ <sup>F50</sup> The Israel Origin Reference Document, version 1.1, dated 28th December 2021.]
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Agreement between the United Kingdom of Great Britain and Northern Ireland and Japan for a Comprehensive Economic Partnership, signed on 23rd October 2020.	[ <sup>F51</sup> The Japan Preferential Tariff, version 2.7, dated 7th November 2023.]	[ <sup>F52</sup> The Japan Origin Reference Document, version 1.1, dated 28th December 2021.]
[ <sup>F53</sup> Agreement Establishing an Association between the United Kingdom of Great Britain and Northern Ireland and the Hashemite Kingdom of Jordan, signed on 5th November 2019.]	[ <sup>F54</sup> The Jordan Preferential Tariff, version 1.2, dated 28th December 2021.]	[ <sup>F55</sup> The Jordan Origin Reference Document, version 1.1, dated 28th December 2021.]
Economic Partnership Agreement between the United Kingdom of Great Britain and Northern Ireland, of the one part, and the Republic of Kenya, [ <sup>F56</sup> a Member of the East African Community,] of	The Kenya Preferential Tariff, version 1.0, dated 29th December 2020.	[ <sup>F57</sup> The Kenya Origin Reference Document, version 1.1, dated 28th December 2021.]

<b>Agreement</b>	<b>Preferential Tariff</b>	<b>Origin Reference Document</b>
<p>the other part, signed on 8th December 2020</p> <p>Memorandum of Understanding between the United Kingdom of Great Britain and Northern Ireland and the Republic of Kenya, concerning the arrangements for applying the effects of the Economic Partnership Agreement between the Republic of Kenya, a Member of the East African Community, of the one part, and the United Kingdom of Great Britain and Northern Ireland of the other part, signed on 8th December 2020.</p>		
<p>[<sup>F58</sup>Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and the Republic of Korea, signed on 22nd August 2019.]</p>	<p>[<sup>F59</sup>The Republic of Korea Preferential Tariff, version 2.1, dated 8th June 2021. ]</p>	<p>[<sup>F60</sup>The Republic of Korea Origin Reference Document, version 1.2, dated 7th November 2023.]</p>
<p>Partnership, Trade and Cooperation Agreement between the United Kingdom of Great Britain and Northern Ireland and</p> <p>the Republic of Kosovo, signed on 3rd December 2019.</p>	<p>[<sup>F61</sup>The Kosovo Preferential Tariff, version 2.4, dated 12th April 2023.]</p>	<p>[<sup>F62</sup>The Kosovo Origin Reference Document, version 1.1, dated 28th December 2021.]</p>
<p>Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland and the Republic of Lebanon, signed on 19th September 2019.</p>	<p>[<sup>F63</sup>The Lebanon Preferential Tariff, version 1.4, dated 5th December 2023.]</p>	<p>[<sup>F64</sup>The Lebanon Origin Reference Document, version 2.1, dated 28th December 2021.]</p>
<p>Additional Agreement between the United Kingdom of Great Britain and Northern Ireland, the Swiss Confederation and the Principality of</p>	<p>[<sup>F65</sup>The Switzerland and Liechtenstein Preferential Tariff, version 1.3, dated 5th December 2023.]</p>	<p>[<sup>F66</sup>The Switzerland and Liechtenstein Origin Reference Document, version 1.0, dated 22nd February 2022.]</p>

**Changes to legislation:** There are currently no known outstanding effects for the The Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020. (See end of Document for details)

<b>Agreement</b>	<b>Preferential Tariff</b>	<b>Origin Reference Document</b>
Liechtenstein extending to the Principality of Liechtenstein certain provisions of the Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and the Swiss Confederation (“the Liechtenstein Agreement”), signed on 11th February 2019.		
Trade Continuity Agreement between the United Kingdom of Great Britain and Northern Ireland and the United Mexican States, signed on 15th December 2020.	[ <sup>F67</sup> The Mexico Preferential Tariff, version 1.4, dated 7th November 2023.]	[ <sup>F68</sup> The Mexico Origin Reference Document, version 1.2, dated 5th November 2023.]
Trade Continuity Agreement between the United Kingdom of Great Britain and Northern Ireland and the United Mexican States, supplementary Exchange of Notes dated 29th December 2020.		
Strategic Partnership, Trade and Co-operation Agreement between the United Kingdom of Great Britain [ <sup>F69</sup> and Northern Ireland] and the Republic of Moldova signed on 29th December 2020.	[ <sup>F70</sup> The Moldova Preferential Tariff, version 1.2, dated 3rd July 2023.]	[ <sup>F71</sup> The Moldova Origin Reference Document, version 1.1, dated 28th December 2021.]
Agreement establishing an association between the United Kingdom of Great Britain and Northern Ireland and the Kingdom of Morocco, signed on 26th October 2019.	[ <sup>F72</sup> The Morocco Preferential Tariff, version 2.3, dated 12th April 2023.]	[ <sup>F73</sup> The Morocco Origin Reference Document, version 1.1, dated 28th December 2021.]
[ <sup>F74</sup> Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and New Zealand signed on 28th February 2022.]	[ <sup>F75</sup> The New Zealand Preferential Tariff, version 1.2, dated 5th December 2023.]	[ <sup>F76</sup> The New Zealand Origin Reference Document, version 1.0, dated 20th February 2023.]



**Changes to legislation:** There are currently no known outstanding effects for the The Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020. (See end of Document for details)

<i>Agreement</i>	<i>Preferential Tariff</i>	<i>Origin Reference Document</i>
Partnership, Trade and Cooperation Agreement between the United Kingdom of Great Britain and Northern Ireland and the Republic of North Macedonia signed on 3rd December 2020.	[ <sup>F77</sup> The North Macedonia Preferential Tariff, version 1.3, dated 31st May 2022.]	[ <sup>F78</sup> The North Macedonia Origin Reference Document, version 1.1, dated 28th December 2021.]
[ <sup>F79</sup> Interim Economic Partnership Agreement between the United Kingdom of Great Britain and Northern Ireland, of the one part, and the Pacific States, of the other part, signed by the Republic of Fiji and the Independent State of Papua New Guinea on 14th March 2019, applied by Solomon Islands following the deposit of an act of accession on 19th January 2022 and applied by the Independent State of Samoa following the deposit of an act of accession on 4th February 2022.]	[ <sup>F80</sup> The Pacific States Preferential Tariff, version 2.1, dated 22nd February 2022.]	[ <sup>F81</sup> The Pacific States Origin Reference Document, version 2.3, dated 22nd February 2022.]
Interim Political, Trade and Partnership Agreement between the United Kingdom of Great Britain and Northern Ireland, of the one part, and the Palestine Liberation Organization (PLO) for the benefit of the Palestinian Authority of the West Bank and the Gaza Strip, of the other part, signed on 18th February 2019.	[ <sup>F82</sup> The Palestinian Authority Preferential Tariff, version 1.1, dated 8th June 2021.]	[ <sup>F83</sup> The Palestinian Authority Origin Reference Document, version 1.1, dated 28th December 2021.]
[ <sup>F84</sup> Partnership, Trade and Cooperation Agreement between the United Kingdom of Great Britain and Northern Ireland and the Republic of Serbia, signed on 16th April 2021.]	[ <sup>F85</sup> The Serbia Preferential Tariff, version 1.3, dated 7th November 2023.]	[ <sup>F86</sup> The Serbia Origin Reference Document, version 1.1, dated 28th December 2021.]
Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland	[ <sup>F87</sup> The Singapore Preferential Tariff, version 1.6, dated 5th December 2023.]	[ <sup>F88</sup> The Singapore Origin Reference Document, version

**Changes to legislation:** There are currently no known outstanding effects for the The Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020. (See end of Document for details)

<b>Agreement</b>	<b>Preferential Tariff</b>	<b>Origin Reference Document</b>
and the Republic of Singapore signed on 10th December 2020.		1.1, dated 28th December 2021.]
The Economic Partnership Agreement between the [F89Southern African Customs Union] Member States and Mozambique, of the one part, and the United Kingdom of Great Britain and Northern Ireland of the other part, signed by the United Kingdom of Great Britain and Northern Ireland, the Republic of Botswana, the Kingdom of Eswatini, the Kingdom of Lesotho, the Republic of Mozambique and the Republic of Namibia on 9th October 2019 and by the Republic of South Africa on 16th October 2019.	[F90The Southern African Customs Union and Mozambique Preferential Tariff, version 1.6, dated 5th December 2023.]	[F91The Southern African Customs Union and Mozambique Origin Reference Document, version 1.1, dated 28th December 2021.]
Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and the Swiss Confederation, signed on 11th February 2019.	[F92The Switzerland and Liechtenstein Preferential Tariff, version 1.3, dated 5th December 2023.]	[F93The Switzerland and Liechtenstein Origin Reference Document, version 1.0, dated 22nd February 2022.]
Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland and the Republic of Tunisia, signed on 4th October 2019.	[F94The Tunisia Preferential Tariff, version 2.4, dated 5th December 2023.]	[F95The Tunisia Origin Reference Document, version 1.1, dated 28th December 2021.]
[F96The Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and the Republic of Turkey, signed on 29th December 2020.]	[F97The Turkey Preferential Tariff, version 1.4, dated 7th November 2023.]	[F98The Turkey Origin Reference Document, version 1.4, dated 20th December 2023.]
Political, Free Trade and Strategic Partnership Agreement establishing an Association between the United	[F99The Ukraine Preferential Tariff, version 1.6, dated 5th March 2024.]	[F100The Ukraine Origin Reference Document, version 1.1, dated 28th December 2021.]

<i>Agreement</i>	<i>Preferential Tariff</i>	<i>Origin Reference Document</i>
Kingdom of Great Britain and Northern Ireland and Ukraine, signed on 8th October 2020.		
Free Trade Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland and the Socialist Republic of Viet Nam, signed on 29th December 2020.	[ <sup>F101</sup> The Viet Nam Preferential Tariff, version 1.6, dated 5th December 2023.]	[ <sup>F102</sup> The Viet Nam Origin Reference Document, version 1.1, dated 28th December 2021.]

### Textual Amendments

- F2** Words in Sch. 1 inserted (3.5.2021) by The Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (EU Exit) (Amendment) Regulations 2021 (S.I. 2021/382), regs. 1(3)(a), **3(2)(a)**
- F3** Words in Sch. 1 substituted (10.5.2023) by The Customs Tariff (Preferential Trade Arrangements and Miscellaneous Amendments) Regulations 2023 (S.I. 2023/433), regs. 1(2), **6(3)(a)**
- F4** Words in Sch. 1 table substituted (1.1.2022) by The Customs (Miscellaneous Provisions) (Amendment) (EU Exit) Regulations 2021 (S.I. 2021/1489), regs. 1, **7(2)(b)**
- F5** Words in Sch. 1 substituted (28.6.2022) by The Customs Tariff (Preferential Trade Arrangements) (Amendment) Regulations 2022 (S.I. 2022/613), regs. 1(b), **2(3)(a)**
- F6** Words in Sch. 1 substituted (1.1.2024) by The Customs (Tariff and Miscellaneous Amendments) (No. 2) Regulations 2023 (S.I. 2023/1192), regs. 1(2)(c), **7(2)**
- F7** Words in Sch. 1 substituted (28.6.2022) by The Customs Tariff (Preferential Trade Arrangements) (Amendment) Regulations 2022 (S.I. 2022/613), regs. 1(b), **2(3)(c)**
- F8** Words in Sch. 1 inserted (coming into force in accordance with reg. 1(2) of the amending S.I.) (23.2.2023) by The Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (Australia) (Amendment) Regulations 2023 (S.I. 2023/195), **reg. 2(2)(a)**
- F9** Words in Sch. 1 substituted (1.1.2024) by The Customs Tariff (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/1339), regs. 1(2), **3(2)**
- F10** Words in Sch. 1 inserted (coming into force in accordance with reg. 1(2) of the amending S.I.) (23.2.2023) by The Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (Australia) (Amendment) Regulations 2023 (S.I. 2023/195), **reg. 2(2)(c)**
- F11** Words in Sch. 1 substituted (1.1.2022) by The Customs (Miscellaneous Provisions) (Amendment) (EU Exit) Regulations 2021 (S.I. 2021/1489), regs. 1, **7(4)(a)(i)**
- F12** Words in Sch. 1 substituted (1.1.2022) by The Customs (Miscellaneous Provisions) (Amendment) (EU Exit) Regulations 2021 (S.I. 2021/1489), regs. 1, **7(4)(a)(ii)**
- F13** Words in Sch. 1 inserted (30.4.2021) by The Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (EU Exit) (Amendment No. 2) Regulations 2021 (S.I. 2021/527), regs. 1(2), **4(2)(b)**
- F14** Words in Sch. 1 substituted (1.1.2022) by The Customs (Miscellaneous Provisions) (Amendment) (EU Exit) Regulations 2021 (S.I. 2021/1489), regs. 1, **7(4)(b)**
- F15** Words in Sch. 1 omitted (30.4.2021) by virtue of The Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (EU Exit) (Amendment No. 2) Regulations 2021 (S.I. 2021/527), regs. 1(2), **4(3)(a)**
- F16** Words in Sch. 1 omitted (30.4.2021) by virtue of The Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (EU Exit) (Amendment No. 2) Regulations 2021 (S.I. 2021/527), regs. 1(2), **4(3)(b)**
- F17** Words in Sch. 1 substituted (1.1.2024) by The Customs Tariff (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/1339), regs. 1(2), **3(3)(a)**
- F18** Words in Sch. 1 substituted (1.1.2024) by The Customs Tariff (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/1339), regs. 1(2), **3(3)(b)**

**Changes to legislation:** There are currently no known outstanding effects for the The Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020. (See end of Document for details)

- F19** Words in Sch. 1 substituted (14.4.2021) by The Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (EU Exit) (Amendment) Regulations 2021 (S.I. 2021/382), regs. 1(2), **3(4)(a)**
- F20** Words in Sch. 1 substituted (14.4.2021) by The Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (EU Exit) (Amendment) Regulations 2021 (S.I. 2021/382), regs. 1(2), **3(4)(b)**
- F21** Words in Sch. 1 substituted (1.1.2022) by The Customs (Miscellaneous Provisions) (Amendment) (EU Exit) Regulations 2021 (S.I. 2021/1489), regs. 1, **7(6)**
- F22** Words in Sch. 1 omitted (14.4.2021) by virtue of The Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (EU Exit) (Amendment) Regulations 2021 (S.I. 2021/382), regs. 1(2), **3(5)**
- F23** Words in Sch. 1 substituted (1.1.2024) by The Customs (Tariff and Miscellaneous Amendments) (No. 2) Regulations 2023 (S.I. 2023/1192), regs. 1(2)(c), **7(4)**
- F24** Words in Sch. 1 substituted (18.3.2022) by The Customs Tariff (Preferential Trade and Tariff Quotas) (EU Exit) (Amendment) Regulations 2022 (S.I. 2022/174), regs. 1(2), **4(3)**
- F25** Words in Sch. 1 substituted (30.11.2023) by The Customs (Tariff and Miscellaneous Amendments) (No. 2) Regulations 2023 (S.I. 2023/1192), regs. 1(2)(e), **7(5)**
- F26** Words in Sch. 1 substituted (18.3.2022) by The Customs Tariff (Preferential Trade and Tariff Quotas) (EU Exit) (Amendment) Regulations 2022 (S.I. 2022/174), regs. 1(2), **4(4)**
- F27** Words in Sch. 1 substituted (1.1.2022) by The Customs (Miscellaneous Provisions) (Amendment) (EU Exit) Regulations 2021 (S.I. 2021/1489), regs. 1, **7(9)**
- F28** Words in Sch. 1 inserted (coming into force in accordance with reg. 1(2) of the amending S.I.) by The Customs Tariff (Preferential Trade Arrangements) (Comprehensive and Progressive Agreement for Trans-Pacific Partnership) (Amendment) Regulations 2024 (S.I. 2024/424), regs. 1(2)(3), **2(2)(a)**
- F29** Words in Sch. 1 inserted (coming into force in accordance with reg. 1(2) of the amending S.I.) by The Customs Tariff (Preferential Trade Arrangements) (Comprehensive and Progressive Agreement for Trans-Pacific Partnership) (Amendment) Regulations 2024 (S.I. 2024/424), regs. 1(2)(3), **2(2)(b)**
- F30** Words in Sch. 1 inserted (coming into force in accordance with reg. 1(2) of the amending S.I.) by The Customs Tariff (Preferential Trade Arrangements) (Comprehensive and Progressive Agreement for Trans-Pacific Partnership) (Amendment) Regulations 2024 (S.I. 2024/424), regs. 1(2)(3), **2(2)(c)**
- F31** Words in Sch. 1 substituted (30.11.2023) by The Customs (Tariff and Miscellaneous Amendments) (No. 2) Regulations 2023 (S.I. 2023/1192), regs. 1(2)(e), **7(6)(a)**
- F32** Words in Sch. 1 substituted (30.11.2023) by The Customs (Tariff and Miscellaneous Amendments) (No. 2) Regulations 2023 (S.I. 2023/1192), regs. 1(2)(e), **7(6)(b)**
- F33** Words in Sch. 1 substituted (1.1.2022) by The Customs (Miscellaneous Provisions) (Amendment) (EU Exit) Regulations 2021 (S.I. 2021/1489), regs. 1, **7(10)**
- F34** Words in Sch. 1 substituted (30.11.2023) by The Customs (Tariff and Miscellaneous Amendments) (No. 2) Regulations 2023 (S.I. 2023/1192), regs. 1(2)(e), **7(7)**
- F35** Words in Sch. 1 substituted (1.1.2022) by The Customs (Miscellaneous Provisions) (Amendment) (EU Exit) Regulations 2021 (S.I. 2021/1489), regs. 1, **7(11)(b)**
- F36** Words in Sch. 1 substituted (1.1.2024) by The Customs Tariff (Preferential Trade Arrangements) (Amendment) Regulations 2023 (S.I. 2023/1436), regs. 1(2), **2(2)(a)**
- F37** Words in Sch. 1 substituted (1.1.2024) by The Customs Tariff (Preferential Trade Arrangements) (Amendment) Regulations 2023 (S.I. 2023/1436), regs. 1(2), **2(2)(b)**
- F38** Words in Sch. 1 substituted (30.11.2023) by The Customs (Tariff and Miscellaneous Amendments) (No. 2) Regulations 2023 (S.I. 2023/1192), regs. 1(2)(e), **7(8)**
- F39** Words in Sch. 1 substituted (1.1.2022) by The Customs (Miscellaneous Provisions) (Amendment) (EU Exit) Regulations 2021 (S.I. 2021/1489), regs. 1, **7(13)(b)**
- F40** Words in Sch. 1 substituted (1.7.2021) by The Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (EU Exit) (Amendment) (No. 3) Regulations 2021 (S.I. 2021/693), regs. 1(2), **3(8)**
- F41** Words in Sch. 1 substituted (18.3.2022) by The Customs Tariff (Preferential Trade and Tariff Quotas) (EU Exit) (Amendment) Regulations 2022 (S.I. 2022/174), regs. 1(2), **4(5)**
- F42** Words in Sch. 1 substituted (1.1.2022) by The Customs (Miscellaneous Provisions) (Amendment) (EU Exit) Regulations 2021 (S.I. 2021/1489), regs. 1, **7(15)(a)**
- F43** Words in Sch. 1 inserted (5.3.2021) by The Customs Tariff (Preferential Trade Arrangements) (EU Exit) (Amendment) Regulations 2021 (S.I. 2021/241), regs. 1(2), **2(2)(b)**

- F44** Words in Sch. 1 substituted (1.1.2022) by The Customs (Miscellaneous Provisions) (Amendment) (EU Exit) Regulations 2021 (S.I. 2021/1489), regs. 1, **7(15)(b)**
- F45** Words in Sch. 1 omitted (1.9.2022) by virtue of The Customs Tariff (Preferential Trade Arrangements) (Amendment) (No. 2) Regulations 2022 (S.I. 2022/899), regs. 1(b), **2(2)**
- F46** Words in Sch. 1 table inserted (1.12.2021) by The Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (EU Exit) (Amendment) (No. 4) Regulations 2021 (S.I. 2021/1192), regs. 1(3), **4(4)(a)**
- F47** Words in Sch. 1 substituted (10.5.2023) by The Customs Tariff (Preferential Trade Arrangements and Miscellaneous Amendments) Regulations 2023 (S.I. 2023/433), regs. 1(2), **6(3)(h)**
- F48** Words in Sch. 1 substituted (1.9.2022) by The Customs Tariff (Preferential Trade Arrangements) (Amendment) (No. 2) Regulations 2022 (S.I. 2022/899), regs. 1(b), **2(3)(b)**
- F49** Words in Sch. 1 substituted (1.1.2024) by The Customs Tariff (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/1339), regs. 1(2), **3(4)**
- F50** Words in Sch. 1 substituted (1.1.2022) by The Customs (Miscellaneous Provisions) (Amendment) (EU Exit) Regulations 2021 (S.I. 2021/1489), regs. 1, **7(17)(b)**
- F51** Words in Sch. 1 substituted (1.2.2024) by The Customs (Tariff and Miscellaneous Amendments) (No. 2) Regulations 2023 (S.I. 2023/1192), regs. 1(2)(d), **7(9)**
- F52** Words in Sch. 1 substituted (1.1.2022) by The Customs (Miscellaneous Provisions) (Amendment) (EU Exit) Regulations 2021 (S.I. 2021/1489), regs. 1, **7(18)(b)**
- F53** Words in Sch. 1 inserted (1.5.2021) by The Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (EU Exit) (Amendment) Regulations 2021 (S.I. 2021/382), regs. 1(3)(c), **3(8)(a)**
- F54** Words in Sch. 1 substituted (1.1.2022) by The Customs (Miscellaneous Provisions) (Amendment) (EU Exit) Regulations 2021 (S.I. 2021/1489), regs. 1, **7(19)(a)**
- F55** Words in Sch. 1 substituted (1.1.2022) by The Customs (Miscellaneous Provisions) (Amendment) (EU Exit) Regulations 2021 (S.I. 2021/1489), regs. 1, **7(19)(b)**
- F56** Words in Sch. 1 inserted (1.1.2022) by The Customs (Miscellaneous Provisions) (Amendment) (EU Exit) Regulations 2021 (S.I. 2021/1489), regs. 1, **7(20)(a)**
- F57** Words in Sch. 1 substituted (1.1.2022) by The Customs (Miscellaneous Provisions) (Amendment) (EU Exit) Regulations 2021 (S.I. 2021/1489), regs. 1, **7(20)(b)**
- F58** Words in Sch. 1 substituted (1.1.2024) by The Customs (Tariff and Miscellaneous Amendments) (No. 2) Regulations 2023 (S.I. 2023/1192), regs. 1(2)(c), **7(10)(a)**
- F59** Words in Sch. 1 substituted (1.7.2021) by The Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (EU Exit) (Amendment) (No. 3) Regulations 2021 (S.I. 2021/693), regs. 1(2), **3(11)**
- F60** Words in Sch. 1 substituted (1.1.2024) by The Customs (Tariff and Miscellaneous Amendments) (No. 2) Regulations 2023 (S.I. 2023/1192), regs. 1(2)(c), **7(10)(b)**
- F61** Words in Sch. 1 substituted (10.5.2023) by The Customs Tariff (Preferential Trade Arrangements and Miscellaneous Amendments) Regulations 2023 (S.I. 2023/433), regs. 1(2), **6(3)(j)**
- F62** Words in Sch. 1 substituted (1.1.2022) by The Customs (Miscellaneous Provisions) (Amendment) (EU Exit) Regulations 2021 (S.I. 2021/1489), regs. 1, **7(22)(b)**
- F63** Words in Sch. 1 substituted (1.1.2024) by The Customs Tariff (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/1339), regs. 1(2), **3(5)**
- F64** Words in Sch. 1 substituted (1.1.2022) by The Customs (Miscellaneous Provisions) (Amendment) (EU Exit) Regulations 2021 (S.I. 2021/1489), regs. 1, **7(23)(b)**
- F65** Words in Sch. 1 substituted (1.1.2024) by The Customs Tariff (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/1339), regs. 1(2), **3(6)**
- F66** Words in Sch. 1 substituted (18.3.2022) by The Customs Tariff (Preferential Trade and Tariff Quotas) (EU Exit) (Amendment) Regulations 2022 (S.I. 2022/174), regs. 1(2), **4(11)(b)**
- F67** Words in Sch. 1 substituted (1.1.2024) by The Customs (Tariff and Miscellaneous Amendments) (No. 2) Regulations 2023 (S.I. 2023/1192), regs. 1(2)(c), **7(11)**
- F68** Words in Sch. 1 substituted (1.1.2024) by The Customs Tariff (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/1339), regs. 1(2), **3(7)**
- F69** Words in Sch. 1 inserted (1.7.2021) by The Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (EU Exit) (Amendment) (No. 3) Regulations 2021 (S.I. 2021/693), regs. 1(2), **3(14)(a)**

**Changes to legislation:** There are currently no known outstanding effects for the The Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020. (See end of Document for details)

- F70** Words in Sch. 1 substituted (coming into force in accordance with reg. 1(2)(b) of the amending S.I.) by The Customs (Tariff and Miscellaneous Amendments) Regulations 2023 (S.I. 2023/774), **reg. 7(3)**
- F71** Words in Sch. 1 substituted (1.1.2022) by The Customs (Miscellaneous Provisions) (Amendment) (EU Exit) Regulations 2021 (S.I. 2021/1489), regs. 1, **7(26)**
- F72** Words in Sch. 1 substituted (10.5.2023) by The Customs Tariff (Preferential Trade Arrangements and Miscellaneous Amendments) Regulations 2023 (S.I. 2023/433), regs. 1(2), **6(3)(n)**
- F73** Words in Sch. 1 substituted (1.1.2022) by The Customs (Miscellaneous Provisions) (Amendment) (EU Exit) Regulations 2021 (S.I. 2021/1489), regs. 1, **7(27)(b)**
- F74** Words in Sch. 1 inserted (coming into force in accordance with reg. 1(2) of the amending S.I.) (23.2.2023) by The Customs Tariff (Preferential Trade Arrangements) (New Zealand) (Amendment) Regulations 2023 (S.I. 2023/194), **reg. 2(2)(a)**
- F75** Words in Sch. 1 substituted (1.1.2024) by The Customs Tariff (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/1339), regs. 1(2), **3(8)**
- F76** Words in Sch. 1 inserted (coming into force in accordance with reg. 1(2) of the amending S.I.) (23.2.2023) by The Customs Tariff (Preferential Trade Arrangements) (New Zealand) (Amendment) Regulations 2023 (S.I. 2023/194), **reg. 2(2)(c)**
- F77** Words in Sch. 1 substituted (28.6.2022) by The Customs Tariff (Preferential Trade Arrangements) (Amendment) Regulations 2022 (S.I. 2022/613), regs. 1(b), **2(9)**
- F78** Words in Sch. 1 substituted (1.1.2022) by The Customs (Miscellaneous Provisions) (Amendment) (EU Exit) Regulations 2021 (S.I. 2021/1489), regs. 1, **7(28)(b)**
- F79** Words in Sch. 1 substituted (31.3.2022) by The Customs Tariff (Preferential Trade and Tariff Quotas) (EU Exit) (Amendment) Regulations 2022 (S.I. 2022/174), regs. 1(3), **4(10)(a)**
- F80** Words in Sch. 1 substituted (31.3.2022) by The Customs Tariff (Preferential Trade and Tariff Quotas) (EU Exit) (Amendment) Regulations 2022 (S.I. 2022/174), regs. 1(3), **4(10)(b)**
- F81** Words in Sch. 1 substituted (31.3.2022) by The Customs Tariff (Preferential Trade and Tariff Quotas) (EU Exit) (Amendment) Regulations 2022 (S.I. 2022/174), regs. 1(3), **4(10)(c)**
- F82** Words in Sch. 1 substituted (1.7.2021) by The Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (EU Exit) (Amendment) (No. 3) Regulations 2021 (S.I. 2021/693), regs. 1(2), **3(17)**
- F83** Words in Sch. 1 substituted (1.1.2022) by The Customs (Miscellaneous Provisions) (Amendment) (EU Exit) Regulations 2021 (S.I. 2021/1489), regs. 1, **7(31)**
- F84** Words in Sch. 1 inserted (20.5.2021) by The Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (EU Exit) (Amendment No. 2) Regulations 2021 (S.I. 2021/527), regs. 1(3)(b), **4(4)(a)**
- F85** Words in Sch. 1 substituted (30.11.2023) by The Customs (Tariff and Miscellaneous Amendments) (No. 2) Regulations 2023 (S.I. 2023/1192), regs. 1(2)(e), **7(12)**
- F86** Words in Sch. 1 substituted (1.1.2022) by The Customs (Miscellaneous Provisions) (Amendment) (EU Exit) Regulations 2021 (S.I. 2021/1489), regs. 1, **7(32)(b)**
- F87** Words in Sch. 1 substituted (1.1.2024) by The Customs Tariff (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/1339), regs. 1(2), **3(9)**
- F88** Words in Sch. 1 substituted (1.1.2022) by The Customs (Miscellaneous Provisions) (Amendment) (EU Exit) Regulations 2021 (S.I. 2021/1489), regs. 1, **7(33)(b)**
- F89** Words in Sch. 1 substituted (1.1.2022) by The Customs (Miscellaneous Provisions) (Amendment) (EU Exit) Regulations 2021 (S.I. 2021/1489), regs. 1, **7(34)(a)**
- F90** Words in Sch. 1 substituted (1.1.2024) by The Customs Tariff (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/1339), regs. 1(2), **3(10)**
- F91** Words in Sch. 1 substituted (1.1.2022) by The Customs (Miscellaneous Provisions) (Amendment) (EU Exit) Regulations 2021 (S.I. 2021/1489), regs. 1, **7(34)(c)**
- F92** Words in Sch. 1 substituted (1.1.2024) by The Customs Tariff (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/1339), regs. 1(2), **3(11)**
- F93** Words in Sch. 1 substituted (18.3.2022) by The Customs Tariff (Preferential Trade and Tariff Quotas) (EU Exit) (Amendment) Regulations 2022 (S.I. 2022/174), regs. 1(2), **4(13)(b)**
- F94** Words in Sch. 1 substituted (1.1.2024) by The Customs Tariff (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/1339), regs. 1(2), **3(12)**



- F95** Words in Sch. 1 substituted (1.1.2022) by The Customs (Miscellaneous Provisions) (Amendment) (EU Exit) Regulations 2021 (S.I. 2021/1489), regs. 1, **7(36)(b)**
- F96** Words in Sch. 1 substituted (14.4.2021) by The Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (EU Exit) (Amendment) Regulations 2021 (S.I. 2021/382), regs. 1(2), **3(9)(a)**
- F97** Words in Sch. 1 substituted (30.11.2023) by The Customs (Tariff and Miscellaneous Amendments) (No. 2) Regulations 2023 (S.I. 2023/1192), regs. 1(2)(e), **7(13)(a)**
- F98** Words in Sch. 1 substituted (1.1.2024) by The Customs Tariff (Preferential Trade Arrangements) (Amendment) Regulations 2023 (S.I. 2023/1436), regs. 1(2), **2(3)**
- F99** Words in Sch. 1 substituted (1.4.2024) by The Customs Tariff (Preferential Trade Arrangements) (Amendment) Regulations 2024 (S.I. 2024/303), regs. 1(2), **2(2)**
- F100** Words in Sch. 1 substituted (1.1.2022) by The Customs (Miscellaneous Provisions) (Amendment) (EU Exit) Regulations 2021 (S.I. 2021/1489), regs. 1, **7(38)(b)**
- F101** Words in Sch. 1 substituted (1.1.2024) by The Customs Tariff (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/1339), regs. 1(2), **3(13)**
- F102** Words in Sch. 1 substituted (1.1.2022) by The Customs (Miscellaneous Provisions) (Amendment) (EU Exit) Regulations 2021 (S.I. 2021/1489), regs. 1, **7(39)(b)**

## SCHEDULE 2

Regulation 21

### Crown Dependencies

#### Modifications in respect of Crown Dependencies: General

1. The provisions of the Act and of these Regulations, as modified by the following paragraphs, have effect in respect of the customs matters covered by this Schedule.

##### Commencement Information

- I1** Sch. 2 para. 1 not in force at made date, see **reg. 1(1)**
- I2** Sch. 2 para. 1 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

2. In this Schedule, “the United Kingdom – Crown Dependencies Customs Union” means, collectively, the customs union arrangements which were specified in the Exchange of Letters and the Arrangements referred to in the following Orders in Council—

- (a) The Crown Dependencies Customs Union (Guernsey) (EU Exit) Order 2019 <sup>F103</sup>;
- (b) The Crown Dependencies Customs Union (Isle of Man) (EU Exit) Order 2019 <sup>F104</sup>;
- (c) The Crown Dependencies Customs Union (Jersey) (EU Exit) Order 2019 <sup>F105</sup>.

##### Textual Amendments

- F103** S.I. 2019/254.
- F104** S.I. 2019/257.
- F105** S.I. 2019/256.

##### Commencement Information

- I3** Sch. 2 para. 2 not in force at made date, see **reg. 1(1)**
- I4** Sch. 2 para. 2 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

**Modification of the Act: Crown Dependencies****3.—(1) In the Act—**

- (a) for the purposes of section 9 (preferential rates: arrangements with countries or territories outside the United Kingdom), references to “arrangements” are to be read as arrangements—
  - (i) with countries or territories outside the United Kingdom other than the Bailiwick of Guernsey, the Isle of Man or the Bailiwick of Jersey; and
  - (ii) under which the lower rate of import duty provision agreed by the Government of the United Kingdom with other countries or territories also applies in respect of the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey;
- (b) for the purposes of section 11 (quotas), the reference to “goods that are subject to a quota” and to “goods are subject to a quota” are to be read as including a reference to goods that are subject to a quota and goods subject to a quota under equivalent provisions of customs legislation that have effect in the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey;
- (c) for the purposes of section 19 (reliefs), the reference to “provision for full or partial relief from a liability to import duty” is to be read as including provision for a full or partial relief of such a liability under equivalent provisions of customs legislation that have effect in the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey.

(2) In paragraph (1)(a)(ii), “lower rate of import duty provision” means provision of the type referred to in section 9(1)(b) of the Act (including, where applicable, provision under that section as modified by regulation 6 of the Taxation Cross-border Trade (Special Procedures Supplementary and General Provision etc.) (EU Exit) Regulations 2020 <sup>F106</sup>.

**Textual Amendments**

**F106** [S.I. 2020/1439](#).

**Commencement Information**

**I5** Sch. 2 para. 3 not in force at made date, see [reg. 1\(1\)](#)

**I6** [Sch. 2 para. 3](#) in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

**Modification of these Regulations: Crown Dependencies**

4.—(1) Where goods that are subject to a preferential quota or an origin quota by virtue of these Regulations are subject to any such quota under equivalent customs legislation in force in the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey, these Regulations are modified as follows.

**(2) References—**

- (a) in these Regulations, except as otherwise provided in regulations 3(5) and 4(8), to “a Customs declaration under section 3(1) of the Act (obligation to declare goods for a customs procedure on import) for a free circulation or authorised use procedure” are to read as including a reference to a declaration made to the customs authorities of the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey for an equivalent customs procedure under equivalent provisions of customs legislation that have effect in those territories; and



- (b) to particular provisions of these Regulations are to be read as including a reference to any equivalent provision of customs legislation in force in the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey;
- (3) In regulation 1(3)—
- (a) in sub-paragraph (a) the reference to “goods that are imported into the United Kingdom from any country or territory outside the United Kingdom” is to be read as including a reference to goods that are imported into the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey;
  - (b) in sub-paragraph (b), the reference to “a claim is made by the importer or the importer’s representative for a preferential rate of import duty” is to be read as including a reference to any such claim made to the customs authorities of the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey under equivalent provisions of customs legislation that have effect in those territories.
- (4) In regulation 2—
- (a) in paragraph (1), the definition of “preferential quota goods” is to be read as including goods subject to a preferential quota in any territory within the United Kingdom – Crown Dependencies Customs Union, and references elsewhere in the Regulations to “adjusted quota period”, “preferential duty rate”, “Preferential Quota Table”, “quota close date”, “quota duty rate”, “quota number”, “quota open date”, “quota period” and “quota volume” are to be construed accordingly;
  - (b) in paragraph (2), the reference to “other words and expressions have the meaning given in the Customs Tariff (Establishment) (EU Exit) Regulations 2020” is to be read as a reference to the meaning given to such words and expressions in equivalent customs legislation in force in the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey.
- (5) In regulation 3—
- (a) in paragraph (1)—
    - (i) in sub-paragraph (a), the reference to “a Customs declaration under section 3(1) of the Act (obligation to declare goods for a customs procedure on import)” is to be read as including a reference to a declaration to the customs authorities of the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey under equivalent provisions of customs legislation that have effect in those territories
    - (ii) in sub-paragraph (b), the reference to “HMRC” is to be read as including a reference to the customs authorities of the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey under equivalent provisions of customs legislation that have effect in those territories;
    - (iii) in the words after sub-paragraph (b), the reference to “the United Kingdom” is to be read as including a reference to the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey;
  - (b) in paragraph (3)—
    - (i) in the words before sub-paragraph (a), the reference to “HMRC” is to be read as including a reference to the customs authorities of the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey;
    - (ii) in sub-paragraph (a), the reference to “a valid proof of origin under regulation 14” is to be read as including a reference to any such proof of origin under equivalent provisions of customs legislation that have effect in the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey;

**Changes to legislation:** *There are currently no known outstanding effects for the The Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020. (See end of Document for details)*

- (iii) in sub-paragraph (b), the reference to “HMRC” is to be read as including the customs authorities of the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey;
- (c) in paragraph (4)—
  - (i) in sub-paragraph (a), the reference to “a Customs declaration made to HMRC under section 3(1) of the Act (obligation to declare goods for a customs procedure on import)” is to be read as including a declaration to the customs authorities of the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey under equivalent provisions of customs legislation that have effect in those territories;
  - (ii) in sub-paragraph (b), the reference to “that declaration is accepted by HMRC under section 4(1) of the Act (when liability to import duty incurred)” is to be read as including a reference to the acceptance of any such declaration by the customs authorities of the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey under equivalent provisions of customs legislation that have effect in those territories;
  - (iii) the references to “goods that are imported into the United Kingdom by their entry into Northern Ireland” are to be read as including references to goods imported into the customs territory of the United Kingdom – Crown Dependencies Customs Union by their entry into Northern Ireland.
- (6) In regulation 4—
  - (a) in paragraph (1)—
    - (i) in the words before sub-paragraph (a), the reference to “quota goods for which no import licence is required” is to be read as including a reference any such goods for which no import licence is required under the licensing system which applies under Part 3 of Tariff Quota Regulations, as modified by paragraphs 4(2) and 5(q) of Schedule 4 to those Regulations in relation to the requirements for a licence to import preferential quota goods by any person intending to import such goods into the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey;
    - (ii) in sub-paragraph (a), the reference to “a Customs declaration under section 3(1) of the Act (obligation to declare goods for a customs procedure on import)” is to be read as including a reference to any such declaration to the customs authorities of the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey under equivalent provisions of customs legislation that have effect in those territories;
    - (iii) in sub-paragraph (b), the reference to “that declaration is accepted by HMRC under section 4(1) of the Act (when liability to import duty incurred)” is to be read as including a reference to the acceptance of any such declaration by the customs authorities of the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey under equivalent provisions of customs legislation that have effect in those territories;
    - (iv) in the words after sub-paragraph (b), the reference to “the United Kingdom” is to be read as including a reference to “the combined territory of the United Kingdom and any other territories within the United Kingdom – Crown Dependencies Customs Union where the goods are preferential quota goods under equivalent provisions of customs legislation that have effect in the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey”;
  - (b) in paragraph (2)—

- (i) in the words before sub-paragraph (a), the reference to “preferential quota goods for which an import licence is required” is to be read as including a reference to preferential quota goods in respect of which a licence to import the goods is required for the purposes of the licensing system which applies under the Part 3 of the Tariff Quota Regulations, as modified by paragraphs 4(2) and 5(q) of Schedule 4 to those Regulations, in relation to an application for a licence to import such goods by a person intending to import such goods in the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey;
  - (ii) in sub-paragraph (a), the reference to “a Customs declaration under section 3(1) of the Act (obligation to declare goods for a customs procedure on import)” is to be read as including a reference to any such declaration to the customs authorities of the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey under equivalent provisions of customs legislation that have effect in those territories;
  - (iii) in sub-paragraph (b) the reference to “that declaration is accepted by HMRC under section 4(1) of the Act (when liability to import duty incurred)” is to be read as including a reference to the acceptance of any such declaration by the customs authorities of the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey under equivalent provisions of customs legislation that have effect in those territories;
  - (iv) in the words after sub-paragraph (b), the reference to “the United Kingdom” is to be read as including a reference to “the combined territory of the United Kingdom and any other territories within the United Kingdom – Crown Dependencies Customs Union where the goods are preferential quota goods under equivalent provisions of customs legislation in force in the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey”;
- (c) in paragraph (4)—
- (i) in sub-paragraph (b), the references to “HMRC” are to be read as including a references to the customs authorities of the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey;
  - (ii) in sub-paragraph (f)—
    - (aa) the reference to “a Customs declaration for free circulation or authorised use” is to be read as including a reference to any such declaration made to the customs authorities of the Bailiwick of Guernsey, the Isle of Man and the Bailiwick of Jersey under equivalent provisions of customs legislation that have effect in those territories;
    - (bb) the reference to “HMRC” is to be read as including a reference to the customs authorities of the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey;
- (d) in paragraph (5)—
- (i) in paragraph (a), the reference to “originating goods in accordance with regulation 6” is to be read as including a reference to goods that are originating goods in accordance with equivalent provisions of customs legislation that have effect in the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey;
  - (ii) in sub-paragraph (b), the reference to “a request from HMRC” is to be read as including a reference to a request from the customs authorities of the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey;

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- (iii) in sub-paragraph (b)(i)(aa), the reference to “a valid proof of origin in accordance with regulation 14” is to be read as including a reference to any such proof of origin in accordance with equivalent provisions of customs legislation that have effect in the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey;
  - (iv) in sub-paragraph (b)(i)(bb), the reference to “such other information or documents as are requested by HMRC under regulation 19” is to be read as including a reference to any such information or documents as are requested by the customs authorities of the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey;
  - (v) in sub-paragraph (b)(ii), the reference to “present to HMRC any documents required under regulation 17” is to be read as including a reference to the presentation to the customs authorities of the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey of any information or documents required under equivalent provisions of customs legislation that have effect in those territories;
  - (vi) in sub-paragraph (d), the reference to “the import licence in respect of the goods is valid in accordance with regulation 35 of the Tariff Quota Regulations” is to be read as including a reference to any such licence being valid in respect of the goods under the licensing system which applies under Part 3 of those Regulations, as modified by paragraphs 4(2) and 5(q) of Schedule 4 to those Regulations in relation to an application for a licence to import such goods by a person intending to import such goods in the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey;
- (e) in paragraph (8)—
- (i) in sub-paragraph (a), the reference to “a Customs declaration under section 3(1) of the Act (obligation to declare goods for a customs procedure on import)” is to be read as including a reference to any such declaration to the customs authorities of the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey under equivalent provisions of customs legislation that have effect in those territories;
  - (ii) in sub-paragraph (b), the reference to “that declaration is accepted by HMRC under section 4(1) of the Act (when liability to import duty incurred)” is to be read as the acceptance of any such declaration by the customs authorities of the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey under equivalent provisions of customs legislation that have effect in those territories;
  - (iii) the references to “goods that are imported into the United Kingdom by their entry into Northern Ireland” are to be read as including references to goods that are imported into the customs territory of the United Kingdom – Crown Dependencies Customs Union by their entry into Northern Ireland;
- (f) in paragraph (9), the reference to “arrangements for a licensing system in respect of preferential quota goods under Part 3 of the Tariff Quota Regulations” is to be read as including a reference to any such arrangements under the licensing system which applies under Part 3 of those Regulations, as modified by paragraphs 4(2) and 5(q) of Schedule 4 to those Regulations in relation to an application for a licence to import such goods by a person intending to import such goods in the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey.
- (7) In regulation 5—
- (a) in paragraph (2)(a), the reference to “they are granted authorisation under the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018” is to be read as

including a reference to goods that are granted authorisation under any equivalent customs legislation in force in the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey;

- (b) in paragraph (3), the reference to “the customs value of those goods” is, in relation to goods which are authorised goods, to be read as including a reference to the customs value of any such goods as determined in accordance with the methodology set out in any provision of customs legislation equivalent to Part 12 of the Customs (Import Duty) (EU Exit) Regulations 2018<sup>F107</sup> in force in the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey.

(8) In regulation 6, the reference to “originating goods”, in the context of goods that originate in the United Kingdom as set out in the relevant origin reference document to an Agreement for the purposes of that Agreement, is to be read as including a reference to originating goods in the United Kingdom or goods that originate in any other territories within the United Kingdom – Crown Dependencies Customs Union, and any reference to “originating goods” elsewhere in the Regulations is to be construed accordingly.

(9) In regulation 7—

- (a) in paragraphs (1) and (3), the references to “origin quota goods” are to be read as including references to goods subject to an origin quota in the United Kingdom or in any other territories within the United Kingdom – Crown Dependencies Customs Union and any reference elsewhere in the Regulations to “adjusted quota volume”, “quota close date”, “quota duty rate”, “quota number”, “quota open date”, “quota period” and “relevant origin reference document” is to be construed accordingly;
- (b) in paragraph (3), the reference to “HMRC” is to be read as including a reference to the customs authorities of the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey;
- (c) in paragraph (4), the reference to “Customs declaration for release to free circulation or authorised use” is to be read as including a reference to a declaration for the release of any such goods to an equivalent procedure to the customs authorities of the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey under equivalent provisions of customs legislation that have effect in those territories.

(10) In regulation 10—

- (a) in paragraph (1), the reference to “the order in which HMRC accepted the request to benefit from the quota” is to be read as including a reference to the order of acceptance of such a request by the customs authorities Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey under equivalent provisions of customs legislation that have effect in those territories;
- (b) in paragraph (2)—
  - (i) the reference to “the order of acceptance by HMRC of a request to benefit from a quota” is to be read as including a reference to the order of acceptance of such a request by the customs authorities of the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey;
  - (ii) the reference to “the date of acceptance by HMRC of the Customs declaration for free circulation or authorised use of the relevant goods into the United Kingdom” is to be read as including a reference to the date of acceptance by the customs authorities of the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey of any declaration for an equivalent customs procedure for the release of goods into those territories under equivalent provisions of customs legislation that have effect in those territories;

(c) in paragraphs (3)—

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- (i) the reference to “Customs declaration” is to be read as including an equivalent declaration to the customs authorities of the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey under equivalent provisions of customs legislation that have effect in those territories;
    - (ii) the reference to “HMRC” is to be read as including a reference to the customs authorities of the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey;
  - (d) in paragraphs (4) and (7), the references to “HMRC” are to be read as including a reference to the customs authorities of the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey;
  - (e) in paragraph (6)—
    - (i) the first reference to “HMRC” is to be read as including a reference to the customs authorities of the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey;
    - (ii) the reference to “acceptance by HMRC of the associated Customs declaration for release of the goods for free circulation or authorised use into the United Kingdom” is to be read as including a reference to the acceptance of a declaration for the release of the goods to an equivalent procedure into the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey by the customs authorities of the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey under equivalent provisions of customs legislation that have effect in those territories.
- (11) In regulation 11—
- (a) in paragraph (1)—
    - (i) the reference to “the importation of preferential quota goods or origin quota goods into the United Kingdom” is to be read as including a reference to the importation of any such goods into the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey;
    - (ii) the reference to “the date of acceptance by HMRC of the Customs declaration for free circulation or authorised use for those goods” is to be read as including a reference to the date of acceptance by the customs authorities of the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey of a declaration for an equivalent procedure for those goods under equivalent provisions of customs legislation that have effect in those territories;
  - (b) in paragraph (2)—
    - (i) the reference to “Customs declarations for free circulation or authorised use” is to be read as including declarations to the customs authorities of the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey for an equivalent customs procedure under equivalent provisions of customs legislation that have effect in those territories;
    - (ii) the references to “HMRC” are to be read as including a reference to the customs authorities of the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey;
  - (c) in paragraph (3)—
    - (i) the reference to “the Customs declaration for free circulation or authorised use” is to be read as including the declaration to the customs authorities of the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey for

an equivalent customs procedure under equivalent provisions of customs legislation that have effect in those territories;

(ii) the reference to “HMRC” is to be read as including a reference to the customs authorities of the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey;

(d) in paragraph (4), the reference to “HMRC” is to be read as including a reference to the customs authorities of the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey.

(12) In regulation 12, in paragraphs (1) and (2), the references to “HMRC” are to be read as including references to the customs authorities of the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey.

(13) In regulation 13, the reference to the “Goods Classification Table” is to be read as including a reference to any such Table made under equivalent provisions of customs legislation that have effect in the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey.

(14) In regulation 14—

(a) in paragraph (2), the reference to “presentation of the goods on importation into the United Kingdom” is to be read as including a reference to presentation of any such goods on importation into the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey;

(b) in paragraphs (2), (3) and (4), the references to “HMRC” are to be read as including references to the customs authorities of the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey.

(15) In regulation 15(2), the references to “HMRC” are to be read as including references to the customs authorities of the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey.

(16) In regulation 16—

(a) in paragraph (1)—

(i) the reference to “the United Kingdom” is to be read as including a reference to “the combined territory of the United Kingdom and any other territories within the United Kingdom – Crown Dependencies Customs Union”;

(ii) the reference to “on presentation to HMRC of a valid proof of origin” is to be read as including a reference to the presentation of such a valid proof of origin to the customs authorities of the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey under any equivalent provisions of customs legislation that have effect in those territories;

(iii) the reference to “such information or documents as are requested by HMRC under regulation 18” is to be read as including a reference to any such information or documents as are requested by the customs authorities of the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey under equivalent provisions of customs legislation that have effect in those territories;

(iv) the other references to “HMRC” are to be read as including references to the customs authorities of the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey;

(b) in paragraph (2), the reference to “the standard rate of import duty under the Customs Tariff (Establishment) (EU Exit) Regulations 2020” is to be read as including a reference to the standard rate of import duty that applies under equivalent provisions of customs legislation that have effect in the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey;

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- (c) in paragraphs (3) and (4), the references to “HMRC” are to be read as including references to the customs authorities of the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey.
- (17) In regulation 17(1)—
- (a) in the words before sub-paragraph (a), the reference to “HMRC” is to be read as including a reference to the customs authorities of the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey;
  - (b) in sub-paragraph (b), the reference to “the territories of the Parties” is, in relation to the Government of the United Kingdom, to be construed as a reference to “the combined territory of the United Kingdom and any other territories within the United Kingdom – Crown Dependencies Customs Union”;
  - (c) in sub-paragraph (c), the reference to “control of HMRC” is to be read as including a reference to control of the customs authorities of the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey.
- (18) In regulation 18—
- (a) in paragraph (1)—
    - (i) the reference to “a proof of origin under regulation 14(1)” is to be read as including a reference to any such proof of origin under equivalent provisions of customs legislation that have effect in the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey;
    - (ii) the references to “HMRC” are to be read as including references to the customs authorities of the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey;
  - (b) in paragraph (2)—
    - (i) the reference to “HMRC” is to be read as including a reference to the customs authorities of the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey
    - (ii) the reference to “originating goods” is to be read as including a reference to goods that are originating goods under equivalent provisions of customs legislation that have effect in the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey.
- (19) In regulation 19(1), the references to “HMRC” are to be read as including references to the customs authorities of the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey.
- (20) In regulation 20—
- (a) in paragraph (1), the reference to “HMRC” is to be read as including a reference to the customs authorities of the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey;
  - (b) in paragraph (3)—
    - (i) in sub-paragraph (a), the reference to goods that “originate in the United Kingdom” is to be read as including a reference to goods that originate in the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey;
    - (ii) in sub-paragraph (c), the reference to “proof of United Kingdom origin” is, in relation to re-imported goods, to be read as including a reference to the proof of origin of any such goods that originate in the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey.



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#### Textual Amendments

**F107** [S.I. 2018/1248](#). There are amending instruments but none is relevant.

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#### Commencement Information

**I7** Sch. 2 para. 4 not in force at made date, see [reg. 1\(1\)](#)

**I8** [Sch. 2 para. 4](#) in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

**Changes to legislation:**

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