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STATUTORY INSTRUMENTS

2020 No. 1657

EXITING THE EUROPEAN UNION

CUSTOMS

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

Made - - - - 30th December 2020

Laid before the House of Commons 31st December 2020

Coming into force - -at 11.00 p.m. on 31st December 2020

These Regulations are made by the Treasury, in exercise of the powers conferred by sections 9(1), 11(1), (3) and (4), 17(6) and (7), 19(1) and (4), 31(6) and (7) and 32(7) and (8) of the Taxation (Cross-border Trade) Act 2018^(a) (“the Act”) and by the Secretary of State, in exercise of the powers conferred by sections 11(3), (4) and (6) and 32(7) and (8) of that Act.

Further to section 28 of the Act, the Treasury in exercising the function of making the following Regulations has had regard to international arrangements to which Her Majesty’s Government in the United Kingdom is a party that are relevant to the exercise of that function.

Further to sections 9(3) and 17(8) of the Act, the Secretary of State recommends that these Regulations be made.

In accordance with section 11(7) of the Act, in considering what provision to include in regulations made under section 11(1) of the Act, the Treasury has had regard to recommendations made to them by the Secretary of State.

(a) 2018 c.22. Any power of HMRC Commissioners to make regulations under Part 1 of the Taxation (Cross-border Trade) Act 2018 is exercisable concurrently by the Treasury by virtue of section 32(13) of that Act. Section 9 of the Act is modified by regulation 6 of the Taxation Cross-border Trade (Special Procedures Supplementary and General Provision etc.) (EU Exit) Regulations 2020, S.I. 2020/1439.

PART 1

General

Citation and commencement

1. These Regulations may be cited as the Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (Amendment) (EU Exit) Regulations 2020 and come into force on IP completion day.

Interpretation

2.—(1) In these Regulations—

“the Customs (Preferential Trade Arrangements) Regulations” means the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020(a);

“the Customs (Tariff Quotas) Regulations” means the Customs (Tariff Quotas) (EU Exit) Regulations 2020(b).

(2) Words and expressions not defined in the Customs (Preferential Trade Arrangements) Regulations or in the Customs (Tariff Quotas) Regulations have the meaning given in the Customs Tariff (Establishment) (EU Exit) Regulations 2020(c).

PART 2

Amendments to the Customs (Preferential Trade Arrangements) Regulations

Amendments to definitions in regulation 2 of the Customs (Preferential Trade Arrangements) Regulations

3. In regulation 2(1) of the Customs (Preferential Trade Arrangements) Regulations, for the definition of “Agreement” substitute the following—

““Agreement” means an arrangement—

- (a) that is listed in column 1 of the table in Schedule 1; and
- (b) the effect of which is to apply import duty rates to goods, or any description of goods, originating from the country or territory that are lower than the applicable standard rate of import duty for those goods.”(d).

4. In regulation 2(1) of the Customs (Preferential Trade Arrangements) Regulations, in the definition of “Preferential Quota Table”, for “column 3” substitute “column 2”.

Amendment of Schedule 1 of the Customs (Preferential Trade Arrangements) Regulations

5. Schedule 1 has effect for the purposes of substituting Schedule 1 to the Customs (Preferential Trade Arrangements) Regulations.

(a) S.I. 2020/1457.

(b) S.I. 2020/1432.

(c) S.I. 2020/1430.

(d) See regulation 2(5) of the Customs Tariff (Establishment) (EU Exit) Regulations 2020 (S.I. 2020/1430) for the meaning given to the customs tariff in its standard form (otherwise known as the standard rate of import duty under the customs tariff).

PART 3

Amendments to the Customs (Tariff Quotas) Regulations

Amendment of regulation 2 of the Customs (Tariff Quotas) Regulations

6. In regulation 2(1) of the Customs (Tariff Quotas) Regulations, in the definition of “Quota Table”, for the words from “entitled” to the end substitute “entitled “Tariff Quotas, version 2.0” dated 29th December 2020”.

Amendment of regulation 44 of the Customs (Tariff Quotas) Regulations

7. In regulation 44 of the Customs (Tariff Quotas) Regulations—

- (a) in paragraph (10), for “For” substitute “Subject to paragraph (10A), for”;
- (b) after paragraph (10), insert—

“(10A) Where proof of trade is submitted in accordance with paragraph (9) in respect of an application for an import licence of a description specified in that paragraph, any EORI number assigned before IP completion day by HMRC or any customs authority of a member State in accordance with the Regulations referred to in paragraph (10), as those Regulations had effect in the United Kingdom immediately before IP completion day, is to be treated as a valid EORI number.”.

Amendment of Schedule 1 to the Customs (Tariff Quotas) Regulations

8. In Schedule 1 to the Customs (Tariff Quotas) Regulations—

- (a) for paragraph 3(b)(i) of Part A substitute—
 - “(i) the Australian Government Department of Agriculture;”;
- (b) in Part B—
 - (i) in paragraph 4, for “AUS-MEAT Australia” substitute “the Australian Government Department of Agriculture”;
 - (ii) in paragraph 15, omit “, 05.4124”.

Amendment of Schedule 2 to the Customs (Tariff Quotas) Regulations

9. Schedule 2 has effect for the purposes of substituting Schedule 2 to the Customs (Tariff Quotas) Regulations.

30th December 2020

James Morris
Rebecca Harris
Two of the Lords Commissioners of Her Majesty’s Treasury

30th December 2020

Greg Hands
Minister of State for Trade Policy
Department for International Trade

SCHEDULE 1

Regulation 5

Substitution of table in Schedule 1 to the Customs (Preferential Trade Arrangements) Regulations

For Schedule 1 to the Customs (Preferential Trade Arrangements) Regulations, substitute the following—

“SCHEDULE 1

Regulation 1(4)

Agreements to which these Regulations apply

<i>Agreement</i>	<i>Preferential Tariff</i>	<i>Origin Reference Document</i>
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 and applied between the United Kingdom of Great Britain and Northern Ireland and the Republic of Ecuador ^(a) . Exchanges of Notes concerning the application of preferential trading conditions until the Trade Agreement establishing an Association comes into effect, between the United Kingdom of Great Britain and Northern Ireland and the Republic of Colombia, dated 18th October 2019; between the United Kingdom of Great Britain and Northern Ireland and the Republic of Peru, dated 11th October 2019.	The Andean Countries Preferential Tariff, version 1.0 dated 29th December 2020.	The Andean Countries Origin Reference Document, version 1.0, dated 29th December 2020.
Memorandum of Understanding between the United Kingdom of Great	The Cameroon Preferential Tariff, version 1.0, dated 29th December 2020.	The Cameroon Origin Reference Document, version 1.0, dated 29th December

- (a) Upon entry into force or provisional application of the 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, in respect of the Republic of Peru and the United Kingdom of Great Britain and Northern Ireland or the Republic of Colombia and the United Kingdom of Great Britain and Northern Ireland, this Agreement will supersede the Exchanges of Notes concerning the application of preferential trading conditions until the Trade Agreement establishing an Association comes into effect between the United Kingdom of Great Britain and Northern Ireland and the Republic of Colombia, dated 18th October 2019 or between the United Kingdom of Great Britain and Northern Ireland and the Republic of Peru, dated 11th October 2019.

Britain and Northern Ireland and the Republic of Cameroon concerning the arrangements for applying the effects of the Interim Agreement establishing 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.

2020.

Trade Continuity Agreement between the United Kingdom of Great Britain and Northern Ireland and Canada, signed by Canada on 9th December 2020(a).

The Canada Preferential Tariff, version 1.0, dated 29th December 2020.

The Canada Origin Reference Document, version 1.0, dated 29th December 2020.

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.

Economic Partnership Agreement between the CARIFORUM States(b), of

The CARIFORUM Preferential Tariff, version 1.0, dated 29th December 2020

The CARIFORUM Origin Reference Document, version 1.0, dated 29th December

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- (a) Upon entry into force or provisional application of the Trade Continuity Agreement between the United Kingdom of Great Britain and Northern Ireland and Canada, signed by Canada on 9th December 2020, this Agreement will supersede the Memorandum of Understanding between the United Kingdom of Great Britain and Northern Ireland and Canada concerning the temporary arrangements to continue certain benefits of the Canada-European Union Comprehensive Economic and Trade Agreement (“CETA”) pending the entry into force or provisional application of the Canada-United Kingdom Trade Continuity Agreement.
- (b) The CARIFORUM States listed in the Economic Partnership Agreement are Antigua and Barbuda, the Commonwealth of the Bahamas, Barbados, Belize, the Dominican Republic, Grenada, Republic of Guyana, Jamaica, Saint Christopher and Nevis, Saint Lucia, Saint Vincent and the Grenadines, and the Republic of Trinidad and Tobago. The Economic Partnership Agreement will supersede the Memorandum of Understanding between the United Kingdom of Great Britain and Northern Ireland and Saint Christopher and Nevis 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 Saint Christopher and Nevis on 11th December 2020 or 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

the one part, and the United Kingdom of Great Britain and Northern Ireland, on 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 Trinidad and Tobago, on 4th April 2019 by the Commonwealth of the Bahamas, 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, and Antigua and Barbuda, Barbados, Belize, the Commonwealth of the Bahamas, the Commonwealth of Dominica, the Dominican Republic, Grenada, Jamaica, Saint Christopher and Nevis, Saint Lucia and Saint Vincent and the Grenadines, of the other part.

Memorandum of Understanding between the United Kingdom of Great Britain and Northern Ireland and Saint Christopher and Nevis concerning the arrangements for applying the effects of the Economic Partnership Agreement between the CARIFORUM States of the one part, and United Kingdom of Great Britain and Northern Ireland of the other part, signed by Saint Christopher and Nevis on 11th December 2020.

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

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, respectively.

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.

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 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.

The Central America Preferential Tariff version 1.0, dated 29th December 2020

The Central America Origin Reference Document version 1.0. dated 29th December 2020.

Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland and the Republic of Chile, signed on 30th January 2019.

The Chile Preferential Tariff, version 2.0, dated 29th December 2020.

The Chile Origin Reference Document, version 1.0, dated 7th December 2020.

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.

The Côte d'Ivoire Preferential Tariff, version 1.0, dated 7th December 2020.

Agreement establishing an Economic Partnership between the Eastern and Southern African States^(a), on the one part, and the United Kingdom of Great Britain and Northern Ireland, on the other part,

The Eastern and Southern African States Preferential Tariff, version 2.0, dated 29th December 2020.

The Eastern and Southern African States Origin Reference Document, version 1.0, dated 7th December 2020.

(a) The Eastern and Southern African countries are the Union of Comoros, the Republic of Madagascar, the Republic of Mauritius, the Republic of Seychelles, the Republic of Zambia and the Republic of Zimbabwe. Only the Republic of Mauritius, the Republic of Seychelles and the Republic of Zimbabwe have signed the Agreement, which extends preferential tariff treatment to those three countries.

signed by the Republic of Mauritius, the Republic of Seychelles and the Republic of Zimbabwe on 31st January 2019, 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.

The Egypt Preferential Tariff, version 1.0, dated 29th December 2020

The Egypt Origin Reference Document, version 1.0, dated 29th December 2020.

Agreement on Trade and Co-operation between the European Union and the European Atomic Energy Community on the one part, and the United Kingdom of Great Britain and Northern Ireland on the other part, signed on 30th December 2020.

The European Union Preferential Tariff, version 1.0 dated 30th December 2020.

The European Union Origin Reference Document, version 1.0, dated 30th December 2020.

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.

The Faroe Islands Preferential Tariff, version 2.0, dated 29th December 2020.

The Faroe Islands Origin Reference Document, version 1.0, dated 7th December 2020.

Agreement establishing a Strategic Partnership and Cooperation Agreement between the United Kingdom of Great Britain and Northern Ireland and Georgia, signed on 21st October 2019.

The Georgia Preferential Tariff, version 1.0, dated 7th December 2020.

The Georgia Origin Reference Document, version 1.0, dated 7th December 2020.

Agreement on Trade in Goods between Iceland and the Kingdom of Norway and the United Kingdom of Great Britain and Northern Ireland

The Iceland-Norway Preferential Tariff, version 1.0, dated 29th December 2020

The Iceland-Norway Origin Reference Document, version 1.0, dated 29th December 2020.

signed on 8th December 2020.

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.	The Israel Preferential Tariff, version 2.0, dated 29th December 2020.	The Israel Origin Reference Document, version 1.0, dated 7th December 2020.
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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.	The Japan Preferential Tariff, version 2.0, dated 29th December 2020.	The Japan Origin Reference Document, version 1.0, dated 7th December 2020.
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Economic Partnership Agreement between the United Kingdom of Great Britain and Northern Ireland, of the one part, and the Republic of Kenya, of the other part, signed on 8th December 2020(a) 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.	The Kenya Preferential Tariff, version 1.0, dated 29th December 2020.	The Kenya Origin Reference Document, version 1.0, dated 29th December 2020.
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Free Trade Agreement between the United Kingdom of Great Britain and Northern	The Korea Preferential Tariff, version 2.0, dated 29th December 2020.	The Korea Origin Reference Document, version 1.0, dated 7th December 2020.
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(a) Upon entry into force or provisional application of the Economic Partnership Agreement between the United Kingdom of Great Britain and Northern Ireland, of the one part, and the Republic of Kenya, of the other part, signed on 8th December 2020, the Agreement will supersede 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.

Ireland, of the one part, and the Republic of Korea, of the other part, signed on 22nd August 2019.

Partnership, Trade and Cooperation Agreement between the United Kingdom of Great Britain and Northern Ireland and the Republic of Kosovo, signed on 3rd December 2019.

The Kosovo Preferential Tariff, version 2.0, dated 29th December 2020.

The Kosovo Origin Reference Document, version 1.0, dated 7th December 2020.

Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland and the Republic of Lebanon, signed on 19th September 2019.

The Lebanon Preferential Tariff, version 1.0, dated 9th December 2020.

The Lebanon Origin Reference Document, version 2.0, dated 29th December 2020.

Additional Agreement between the United Kingdom of Great Britain and Northern Ireland, the Swiss Confederation and the Principality of 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.

The Switzerland Preferential Tariff, version 2.0, dated 29th December 2020 (applied by the Liechtenstein Agreement by extension)(a).

The Switzerland Origin Reference Document, version 1.0, dated 7th December 2020 (applied by the Liechtenstein Agreement by extension)((b)).

Trade Continuity Agreement between the United Kingdom of Great Britain and Northern Ireland and the United Mexican States, signed on 15th December 2020.
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

The Mexico Preferential Tariff, version 1.0 dated 29th December 2020.

The Mexico Origin Reference Document, version 1.0, dated 29th December 2020

(a) The Liechtenstein Agreement applies the Preferential Tariff in respect of the Switzerland Trade Agreement.

(b) The Liechtenstein Agreement applies the Origin Reference Document in respect of the Switzerland Trade Agreement.

2020.

Strategic Partnership, Trade and Co-operation Agreement between the United Kingdom of Great Britain and the Republic of Moldova signed on 29th December 2020.	The Moldova Preferential Tariff, version 1.0, dated 29th December 2020.	The Moldova Origin Reference Document, version 1.0, dated 29th December 2020.
Agreement establishing an association between the United Kingdom of Great Britain and Northern Ireland and the Kingdom of Morocco, signed on 26th October 2019.	The Morocco Preferential Tariff, version 2.0, dated 29th December 2020.	The Morocco Origin Reference Document, version 1.0, dated 7th December 2020.
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.	The North Macedonia Preferential Tariff, version 1.0, dated 29th December 2020.	The North Macedonia Origin Reference Document, version 1.0, dated 29th December 2020.
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(a) Memorandum of Understanding Agreement between the United Kingdom of Great Britain and Northern Ireland and the Independent State of Samoa, concerning the arrangements for applying the effects of the Interim Economic Partnership	The Pacific States Preferential Tariff, version 2.0, dated 29th December 2020.	The Pacific States Origin Reference Document, version 2.0, dated 29th December 2020

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- (a) Upon accession and entry into force or provisional application of the 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 in respect of the Independent State of Samoa and Solomon Islands, the Agreement will supersede the Memorandum of Understanding Agreement between the United Kingdom of Great Britain and Northern Ireland and the Independent State of Samoa, concerning the arrangements for applying the effects of the Interim Economic Partnership Agreement between the United Kingdom of Great Britain and Northern Ireland of the one part and the Pacific States on the other part, signed by the Independent State of Samoa on 22nd December 2020 and the Memorandum of Understanding between the United Kingdom of Great Britain and Northern Ireland and Solomon Islands, concerning the arrangements for applying the effects of the Interim Economic Partnership Agreement between the United Kingdom of Great Britain and Northern Ireland of the one part, and the Pacific States on the other part, signed by Solomon Islands on 21st December 2020, respectively.

Agreement between the United Kingdom of Great Britain and Northern Ireland of the one part and the Pacific States on the other part, signed by the Independent State of Samoa on 21st December 2020.

Memorandum of Understanding between the United Kingdom of Great Britain and Northern Ireland and Solomon Islands, concerning the arrangements for applying the effects of the Interim Economic Partnership Agreement between the United Kingdom of Great Britain and Northern Ireland of the one part, and the Pacific States on the other part, signed by Solomon Islands on 22nd December 2020.

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.

The Palestinian Authority Preferential Tariff, version 1.0, dated 7th December 2020.

The Palestinian Authority Origin Reference Document, version 1.0, dated 7th December 2020.

Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and the Republic of Singapore signed on 10th December 2020.

The Singapore Preferential Tariff, version 1.0, dated 29th December 2020.

The Singapore Origin Reference Document, version 1.0, dated 29th December 2020

The Economic Partnership Agreement between the South African Customs 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

The Southern African Customs Union and Mozambique Preferential Tariff, version 1.0, dated 29th December 2020

The Southern African Customs Union and Mozambique Origin Reference Document, version 1.0, dated 29th December 2020.

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.

Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and the Swiss Confederation, signed on 11th February 2019.

The Switzerland Preferential Tariff, version 2.0, dated 29th December 2020.

The Switzerland Origin Reference Document, version 1.0, dated 7th December 2020.

Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland and the Republic of Tunisia, signed on 4th October 2019.

The Tunisia Preferential Tariff, version 2.0, dated 29th December 2020.

The Tunisia Origin Reference Document, version 1.0, dated 7th December 2020.

Trade Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland of the one part, and the Republic of Turkey, on the other part, signed by the United Kingdom of Great Britain and Northern Ireland and the Republic of Turkey signed on 29th December 2020.

The Turkey Preferential Tariff, version 1.0, dated 29th December 2020.

The Turkey Origin Reference Document, version 1.0, dated 29th December 2020.

Political, Free Trade and Strategic Partnership Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland and Ukraine, signed on 8th October 2020.

The Ukraine Preferential Tariff, version 1.0, dated 29th December 2020.

The Ukraine Origin Reference Document, version 1.0, dated 29th December 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.

The Viet Nam Preferential Tariff, version 1.0, dated 29th December 2020.

The Viet Nam Origin Reference Document, version 1.0, dated 29th December 2020.”

SCHEDULE 2

Regulation 9

Substitution of table in Schedule 2 to the Customs (Tariff Quotas) Regulations

For Schedule 2 to the Customs (Tariff Quotas) Regulations substitute the following —

“SCHEDULE 2

Regulation 21

Licensing Table

Part A: quotas listed in the Quota Table

<i>(1)</i> Quota number	<i>(2)</i> Amount of security	<i>(3)</i> Ref. quan- tity	<i>(4)</i> Proof of origin	<i>(5)</i> Proof of trade	<i>(6)</i> CA ⁽¹⁾	<i>(7)</i> IMA1 ⁽²⁾	<i>(8)</i> DoI ⁽³⁾	<i>(9)</i> Export cert.	<i>(10)</i> Sub- Periods
05.4450	£6 per 100kg		Yes		Yes ⁽⁴⁾				
05.4451	£6 per 100kg		Yes		Yes ⁽⁵⁾				
05.4452	£6 per 100kg		Yes		Yes ⁽⁶⁾				
05.4002	£6 per 100kg		Yes						
05.4454	£6 per 100kg		Yes		Yes ⁽⁷⁾				
05.4453	£6 per 100kg		Yes		Yes ⁽⁸⁾				
05.4003 BV1 CF1 ⁽⁹⁾	£6 per 100kg boneless	Yes	Yes	Yes					
05.4001	£6 per 100kg		Yes		Yes ⁽⁵⁾				
05.4038	£20 per 100kg		Yes	Yes					Quarterly
05.4170	£20 per 100kg		Yes	Yes					Quarterly
05.4067 PoT1	£20 per 100kg	Yes	Yes	Yes			Yes		Quarterly
05.4068 PoT1	£20 per 100kg	Yes	Yes	Yes			Yes		Quarterly
05.4069 PoT1	£20 per 100kg	Yes	Yes	Yes			Yes		Quarterly
05.4410	£50 per 100kg	Yes	Yes	Yes			Yes		Quarterly
05.4411	£50 per 100kg	Yes	Yes	Yes			Yes		
05.4412	£50 per 100kg	Yes	Yes	Yes			Yes		
05.4420	£50 per 100kg	Yes	Yes	Yes			Yes		

(1) <i>Quota number</i>	(2) <i>Amount of security</i>	(3) <i>Ref. quan- tity</i>	(4) <i>Proof of origin</i>	(5) <i>Proof of trade</i>	(6) <i>CA⁽¹⁾</i>	(7) <i>IMAI⁽²⁾</i>	(8) <i>DoI⁽³⁾</i>	(9) <i>Export cert.</i>	(10) <i>Sub- Periods</i>
05.4422	£50 per 100kg	Yes	Yes	Yes			Yes		Quarterly
05.4211 PoT1	£10 per 100kg	Yes	Yes	Yes			Yes		Quarterly ⁽¹⁰⁾
05.4212 PoT1	£50 per 100kg	Yes	Yes	Yes			Yes		Quarterly ⁽¹⁰⁾
05.4213 PoT1	£50 per 100kg	Yes	Yes	Yes			Yes		
05.4195	£35 per 100kg		Yes	Yes		Yes ⁽¹¹⁾			
05.4515	£35 per 100kg		Yes	Yes		Yes ⁽¹¹⁾			Annual ⁽¹²⁾
05.4595	£35 per 100kg		Yes	Yes					
05.4514	£35 per 100kg		Yes	Yes		Yes ⁽¹¹⁾			Annual ⁽¹²⁾
05.4513	£10 per 100kg		Yes	Yes		Yes ⁽¹³⁾			Annual ⁽¹²⁾
05.4105 PoT3	£6 per 100kg	Yes	Yes	Yes			Yes		Quarterly
05.4106 PoT3	£6 per 100kg		Yes	Yes					
05.4123	£3 per 100kg		Yes	Yes					
05.4125	£3 per 100kg		Yes	Yes					
05.4131	£3 per 100kg		Yes	Yes					
05.4148	£4 per 100kg		Yes	Yes					
05.4127	£4 per 100kg		Yes	Yes				Yes ⁽¹⁴⁾	Quarterly
05.4128	£4 per 100kg		Yes	Yes				Yes ⁽¹⁵⁾	Quarterly
05.4129	£4 per 100kg		Yes	Yes				Yes ⁽¹⁶⁾	
05.4130	£4 per 100kg		Yes	Yes					
05.4112	£4 per 100kg		Yes	Yes					
05.4116	£4 per 100kg		Yes	Yes					
05.4117	£4 per 100kg		Yes	Yes					
05.4118	£4 per 100kg		Yes	Yes					
05.4119	£4 per 100kg		Yes	Yes					
05.4166	£4 per		Yes	Yes					

(1) Quota number	(2) Amount of security	(3) Ref. quan- tity	(4) Proof of origin	(5) Proof of trade	(6) CA ⁽¹⁾	(7) IMAI ⁽²⁾	(8) DoI ⁽³⁾	(9) Export cert.	(10) Sub- Periods
	100kg								
05.4168	£5 per 1000kg		Yes	Yes					
05.4149	£5 per 1000kg		Yes	Yes					
05.4150	£5 per 1000kg		Yes	Yes					
05.4152	£5 per 1000kg		Yes	Yes					
05.4153	£5 per 1000kg		Yes	Yes					
05.4154	£5 per 1000kg		Yes	Yes					
05.4217 PoT1	£10 per 100kg		Yes	Yes					Quarterly ⁽¹⁰⁾
05.4218 PoT1	£50 per 100kg		Yes	Yes					Quarterly ⁽¹⁰⁾
05.4251 PoT1	£10 per 100kg	Yes	Yes	Yes			Yes		Quarterly ⁽¹⁰⁾
05.4214 PoT1	£10 per 100kg	Yes	Yes	Yes			Yes		Quarterly ⁽¹⁰⁾
05.4215 PoT2	£35 per 100kg	Yes	Yes	Yes			Yes		Quarterly ⁽¹⁰⁾
05.4216 PoT1	£50 per 100kg	Yes	Yes	Yes			Yes		Quarterly ⁽¹⁰⁾
05.4252 PoT1	£10 per 100kg		Yes	Yes					Quarterly ⁽¹⁰⁾
05.4254 PoT2	£35 per 100kg	Yes	Yes	Yes			Yes		Quarterly ⁽¹⁰⁾
05.4260 PoT1	£50 per 100kg	Yes	Yes	Yes			Yes		Quarterly ⁽¹⁰⁾
05.4253 PoT1	£10 per 100kg		Yes	Yes					
05.4255 PoT2	£35 per 100kg	Yes	Yes	Yes			Yes		Quarterly ⁽¹⁰⁾
05.4256 PoT2	£35 per 100kg		Yes	Yes					Quarterly ⁽¹⁰⁾
05.4263 PoT1	£50 per 100kg	Yes	Yes	Yes			Yes		
05.4258 PoT2	£35 per 100kg		Yes	Yes					
05.4264 PoT1	£50 per 100kg		Yes	Yes					
05.4259 PoT2	£35 per 100kg		Yes	Yes					
05.4265 PoT1	£50 per 100kg		Yes	Yes					
05.4317	£2 per		Yes	Yes					

(1) <i>Quota number</i>	(2) <i>Amount of security</i>	(3) <i>Ref. quantity</i>	(4) <i>Proof of origin</i>	(5) <i>Proof of trade</i>	(6) <i>CA⁽¹⁾</i>	(7) <i>IMAI⁽²⁾</i>	(8) <i>DoI⁽³⁾</i>	(9) <i>Export cert.</i>	(10) <i>Sub-Periods</i>
	100kg								
05.4318	£2 per 100kg		Yes	Yes					
05.4320	£2 per 100kg		Yes	Yes					
05.4321 CF2 ⁽¹⁷⁾	£20 per 1000kg		Yes	Yes					

⁽¹⁾ Certificate of authenticity.

⁽²⁾ Inward Monitoring Arrangement certificate.

⁽³⁾ Declaration of independence.

⁽⁴⁾ Ministerio de Agricultura, Ganadería y Pesca, Argentina.

⁽⁵⁾ Department of Agriculture, Fisheries and Forestry, Australia.

⁽⁶⁾ Instituto Nacional de Carnes, Uruguay.

⁽⁷⁾ New Zealand Meat Board, New Zealand.

⁽⁸⁾ Departamento Nacional de Inspeccao de Productos de Origen Animal, Brazil.

⁽⁹⁾ The conversion factor is: 100kg frozen beef bone in = 77kg boneless.

⁽¹⁰⁾ 30% 1 July-30 September; 30% 1 October-31 December; 20% 1 January-31 March; 20% 1 April-30 June.

⁽¹¹⁾ Ministry for Primary Industries, New Zealand.

⁽¹²⁾ Second 6 months and final 3 months reopen for any remaining volume.

⁽¹³⁾ Canadian Dairy Commission.

⁽¹⁴⁾ Association for the Administration of Rice Quotas INC, USA.

⁽¹⁵⁾ Department of Foreign Trade, Thailand.

⁽¹⁶⁾ Department of Primary Industries and Energy, Australia.

⁽¹⁷⁾ The conversion factor is: 100kg raw sugar = 94kg of white sugar.

Part B: preferential quotas

(1) <i>Quota number</i>	(2) <i>Amount of security</i>	(3) <i>Ref. quantity</i>	(4) <i>Proof of origin</i>	(5) <i>Proof of trade</i>	(6) <i>CA⁽¹⁾</i>	(7) <i>IMAI⁽²⁾</i>	(8) <i>DoI⁽³⁾</i>	(9) <i>Export cert.</i>	(10) <i>Sub-Periods</i>
05.4155	£29 per 100kg		Yes	Yes					Biannual
05.4202	£10 per 100kg		Yes		Yes ⁽⁴⁾				
05.4181	£5 per 100kg		Yes		Yes ⁽⁵⁾				
05.4092	£17 per 100kg		Yes	Yes					Quarterly
05.4032	£17 per 100kg		Yes	Yes					
05.4200	£10 per 100kg		Yes		Yes ⁽⁶⁾				
05.4270	£10 per 100kg	Yes	Yes						Quarterly
05.4271	£42 per 100kg	Yes	Yes						Quarterly
05.4272	£42 per	Yes	Yes						Quarterly

	100kg								
05.4273	£63 per 100kg	Yes	Yes				Yes		Quarterly
05.4274	£63 per 100kg	Yes	Yes				Yes		Quarterly
05.4275	£17 per 100kg		Yes						Quarterly
05.4276	£17 per 100kg		Yes						Quarterly
05.4306	£25 per 100kg		Yes	Yes					
05.4307	£25 per 100kg		Yes	Yes					
05.4308	£25 per 100kg		Yes	Yes					
05.4600	£30 per 100kg		Yes	Yes					Biannual
05.4601	£30 per 100kg		Yes	Yes					Biannual
05.4602	£30 per 100kg		Yes	Yes					Biannual
05.4505	£10 per 100kg		Yes		Yes ⁽⁷⁾				
05.4327	£17 per 1000 kg		Yes	Yes				Yes	
05.4729	£25 per 1000kg		Yes		Yes ⁽⁸⁾				
05.4730	£25 per 1000kg		Yes		Yes ⁽⁸⁾				
05.4731	£25 per 1000kg		Yes		Yes ⁽⁸⁾				

⁽¹⁾ Certificate of authenticity.

⁽²⁾ Inward Monitoring Arrangement certificate.

⁽³⁾ Declaration of independence.

⁽⁴⁾ Office fédéral de l'agriculture/Bundesamt für Landwirtschaft/Ufficio federale dell'agricoltura, Switzerland.

⁽⁵⁾ Asociación Gremial de Plantas Faenadoras Frigoríficas de Carnes de Chile, Chile.

⁽⁶⁾ Kosovo.

⁽⁷⁾ Univerzitet Sv. Kiril I Metodij, Institut za hrana, Fakultet za veterinarska medicina, 'Lazar PopTrajkov 5-7', 1000 Skopje, North Macedonia.

⁽⁸⁾ Ministry of Agriculture and Rural Development of Viet Nam."

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations are made under the Taxation (Cross-border Trade) Act 2018 ("the Act") as a consequence of the United Kingdom leaving the European Union. They make amendments to the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020 (S.I. 2020/1457) ("the Customs (Preferential Trade Arrangements) Regulations") in order to implement preferential customs import duty rates agreed under free trade arrangements entered into between Her Majesty's Government in the United Kingdom and the governments of other countries or territories. They also make amendments to the Customs (Tariff Quotas) (EU Exit) Regulations

2020 (S.I. 2020/1432) (“the Customs (Tariff Quotas) Regulations”), as a consequence of those free trade arrangements.

Regulations 1 and 2 make provision for citation, commencement and interpretation.

Regulation 3 substitutes a revised definition into the interpretation provision in regulation 2 of the Customs (Preferential Trade Arrangements) Regulations, modifying the definition of “Agreement” in regulation 2(1) of those Regulations so that the definition is to be read as including arrangements for the application of preferential rates of import duty which Her Majesty’s Government in the United Kingdom has entered into the government of another country or territory outside the United Kingdom before the end of the implementation period.

Regulation 4 amends the definition of “Preferential Quota Table” into the interpretation provision of regulation 2(1) of the Customs (Preferential Trade Arrangements) Regulations, replacing a reference to column 3 with a new reference to column 2.

Regulation 5 substitutes the Table in Schedule 1 to the Customs (Preferential Trade Arrangements) Regulations column 1 of which sets out the list of trade arrangements entered into between the United Kingdom of Great Britain and Northern Ireland and the governments of the other countries or territories to which the provisions of those Regulations apply. These arrangements are available electronically at: <https://www.gov.uk/government/collections/customs-vat-and-excise-uk-transition-legislation-from-1-january-2021>. Hard copies are held and available to view free of charge at the Department for International Trade, 3 Whitehall Place, London SW1A 2AW. A person unable to access these arrangements electronically can arrange access to a hard copy while government advice on social distancing and unnecessary travel applies, by telephoning the Department for International Trade on 020 7215 5000.

Regulation 6 amends the definition of “Quota Table” in the Customs (Tariff Quotas) Regulations. It refers to an updated version of that Table in consequence of certain Canadian quotas being combined with preferential quotas under the Trade Continuity Agreement between the United Kingdom of Great Britain and Northern Ireland and Canada, signed by Canada on 9th December 2020 (“the Canadian Continuity Agreement”); and in order to exclude member States from accessing certain quotas under the terms of the Agreement on Trade and Co-operation between the European Union and the European Atomic Energy Community on the one part, and the United Kingdom of Great Britain and Northern Ireland on the other part, signed on 30th December 2020. These arrangements are available electronically at: <https://www.gov.uk/government/collections/customs-vat-and-excise-uk-transition-legislation-from-1-january-2021>. Hard copies are held and available to view free of charge at the offices of the Department for Environment, Food and Rural Affairs, Seacole Building, 2 Marsham Street, London SW1P 4DF. A person unable to access these arrangements electronically can arrange access to a hard copy while government advice on social distancing and unnecessary travel applies, by telephoning the Department for Environment, Food and Rural Affairs on 03459 33 55 77.

Regulation 7 amends regulation 44 of the Customs (Tariff Quotas) Regulations to add a new paragraph (10A) to that regulation in connection with transitional arrangements for proof of trade documentation containing EORI numbers; under these arrangements, EORI numbers may include EORI numbers issued by the customs authorities of member States.

Regulation 8 amends Part B of Schedule 1 to the Customs (Tariff Quotas) Regulations to reflect changes as a result of implementation of the Canadian Continuity Agreement. It also updates references to the Australian body authorised to issue certain export certificates required for the purposes of quota administration.

Regulation 9 substitutes Schedule 2 to the Customs (Tariff Quotas) Regulations. Changes are required to Part A of the table to remove some Canadian-specific quotas that will now be managed with the preferential quotas provided for under the Canadian Continuity Agreement. The table in Part B of Schedule 2 is extended to include newly added quotas (identified by a quota number which commences with the three digits “054” that are also listed in the Preferential Quota Table as

defined in regulation 2(1) of the Customs (Preferential Trade Arrangements) Regulations) that are to be administered by licence.

This instrument is one of a group of instruments covered by a single overarching full Tax Information and Impact Note (TIIN). The TIIN primarily focuses on the Customs Tariff (Establishment) (EU Exit) Regulations 2020 (S.I. 2020/1430) and will be available electronically in due course at: <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>. A hard copy will be held and available for viewing free of charge at the Department of International Trade, 3 Whitehall Place, London SW1A 2AW. A person unable to access this document electronically can arrange access to a hard copy, while government advice on social distancing and unnecessary travel applies, by telephoning the Department for International Trade on 020 7215 5000.

An Explanatory Memorandum is being published on the same website.

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