

2021 No. 382

CUSTOMS

The Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (EU Exit) (Amendment) Regulations 2021

Made - - - - - *23rd March 2021*

Laid before the House of Commons *24th March 2021*

Coming into force in accordance with regulation 1

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), (8) and (13) of the Taxation (Cross-border Trade) Act 2018(a) (“the Act”) and by the Secretary of State in exercise of the powers conferred by 11(3), (4) and (6) and 32(7) and (8) of the 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) and (3) of the Act, the Treasury has had regard to recommendations made to them by the Secretary of State.

Citation and commencement

1.—(1) These Regulations may be cited as the Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (EU Exit) (Amendment) Regulations 2021.

(2) Except as otherwise provided in paragraph (3), these Regulations come into force on 14th April 2021.

(3) In regulation 3, the amendments made by—

- (a) paragraph (2), come into force on 3rd May 2021;
- (b) paragraph (3), come into force on 30th April 2021;

(a) 2018 c.22. Any power of HMRC Commissioners to make regulations under Part 1 of the Taxation (Cross-border Trade) Act 2018 (“the Act”) is exercisable concurrently by the Treasury by virtue of section 32(13) of that Act. Part 1 of the Act is amended by the Taxation (Post-transition Period) Act 2020 (c.26), sections 1 and 2 and Schedule 1. 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) and by regulation 21 of, and Schedule 2 to, the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020 (S.I. 2020/1457).

(c) paragraph (8) come into force on 1st May 2021.

Amendment of regulation 4 of the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020

2. In regulation 4(5) of the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020(a) (preferential quota), for sub-paragraph (c) substitute—

“(c) the goods—

- (i) are of a description which is classified under a commodity code in column 1 of the Preferential Quota Table; and
- (ii) meet any conditions relating to the nature or identity of the goods that are specified in column 12 of the Preferential Quota Table; and”.

Amendment of Schedule 1 to the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020

3.—(1) The table in Schedule 1 to the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020(b) (which relates to agreements to which those Regulations apply) is amended as follows.

(2) In a new row to be inserted immediately above the entry in respect 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 (“the Andean Agreement”)—

(a) in the first column, above the entry in respect of the Andean Agreement, insert—

“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.”;

(b) in the second column, above the entry in respect of The Andean Countries Preferential Tariff, version 1.0, dated 29th December 2020, insert—

“The Albania Preferential Tariff, version 1.0, dated 22nd March 2021.”;

(c) in the third column, above the entry in respect of The Andean Countries Origin Reference Document, version 1.0, dated 29th December 2020, insert—

“The Albania Origin Reference Document, version 1.0, dated 22nd March 2021.”.

(3) In the row containing the entry in respect of the 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 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 on 28th December 2020—

(a) for the text in the first column substitute—

“Interim Agreement establishing an Interim 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 on 9th March 2021.”;

(b) in the second column, for “The Cameroon Preferential Tariff, version 1.0, dated 29th December 2020” substitute—

“The Cameroon Preferential Tariff, version 1.1, dated 22nd March 2021.”;

(c) in the third column, for “The Cameroon Origin Reference Document, version 1.0, dated 29th December 2020” substitute—

(a) S.I. 2020/1457; as amended by S.I. 2020/1657 and S.I. 2021/241.

(b) Schedule 1 to S.I. 2020/1457 was substituted by regulation 5 of, and Schedule 1 to, S.I. 2020/1657.

“The Cameroon Origin Reference Document, version 1.1, dated 22nd March 2021.”.

(4) In the row containing the entry in respect of the Economic Partnership Agreement between the CARIFORUM States, of the one part, and the United Kingdom of Great Britain and Northern Ireland, on the other part—

(a) for the text in the first column relating to that Agreement substitute—

“Economic Partnership Agreement between the CARIFORUM States(a), 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 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.”;

(b) in the second column, for “The CARIFORUM Preferential Tariff, version 1.0, dated 29th December 2020” substitute —

“The CARIFORUM Preferential Tariff, version 1.1, dated 22nd March 2021.”;

(c) in the third column, for “The CARIFORUM Origin Reference Document, version 1.0, dated 29th December 2020” substitute—

“The CARIFORUM Origin Reference Document, version 1.1, dated 22nd March 2021.”.

(5) Omit the entire row containing the entry relating to 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 United Kingdom of Great Britain and Northern Ireland of the other part, signed by Saint Christopher and Nevis on 11th December 2020.

(6) In the row containing the entry in respect of the Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland and Central America signed on 18th July 2018, in the second column, for “The Central America Preferential Tariff, version 1.0, dated 29th December 2020” substitute—

“The Central America Preferential Tariff, version 2.1, dated 22nd March 2021.”.

(7) In the row containing the entry in respect of the Agreement between the United Kingdom of Great Britain and Northern Ireland and Japan for a Comprehensive Economic Partnership, signed on 23rd October 2020, in the second column, for “The Japan Preferential Tariff, version 2.0, dated 29th December 2020” substitute—

“The Japan Preferential Tariff, version 2.1, dated 22nd March 2021.”.

(8) In a new row to be inserted immediately above the entry in respect of the 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 Kenya Agreement”)—

(a) The CARIFORUM States listed in the Economic Partnership Agreement are Antigua and Barbuda, the Commonwealth of the Bahamas, Barbados, Belize, the Commonwealth of Dominica, the Dominican Republic, Grenada, Republic of Guyana, Jamaica, Saint Lucia, Saint Christopher and Nevis, Saint Vincent and the Grenadines, the Republic of Suriname 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 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.

- (a) in the first column, above the entry in respect of the Kenya Agreement, insert—
- “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.”;
- (b) in the second column, above the entry in respect of The Kenya Preferential Tariff, version 1.0, dated 29th December 2020, insert—
- “The Jordan Preferential Tariff, version 1.0, dated 22nd March 2021.”;
- (c) in the third column, above the entry in respect of The Kenya Origin Reference Document, version 1.0, dated 29th December 2020, insert—
- “The Jordan Origin Reference Document, version 1.0, dated 22nd March 2021.”.

(9) In the row containing the entry in respect 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 Turkey, of the other part, signed by United Kingdom of Great Britain and Northern Ireland and the Republic of Turkey on 29th December 2020—

- (a) for the text in the first column substitute—
- “The Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and the Republic of Turkey, signed on 29th December 2020.”;
- (b) for the text in the second column substitute—
- “The Turkey Preferential Tariff, version 1.1, dated 22nd March 2021.”
- (c) for the text in the third column substitute—
- “The Turkey Origin Reference Document, version 1.1, dated 22nd March 2021.”.

Amendment of the Customs (Tariff Quotas) (EU Exit) Regulations 2020

4.—(1) The Customs (Tariff Quotas) (EU Exit) Regulations 2020(a) are amended as follows.

(2) In regulation 29 (proof of trade), in paragraph (1)(a), for the words from the beginning to “licence application” substitute “of goods for which the description as specified in the Goods Classification Table is the same as the goods which are subject to the quota in respect of which the licence application is made”.

(3) In Schedule 2(b), for the table headed “Part B: preferential quotas”, substitute the table in the Schedule.

23rd March 2021

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

22nd March 2021

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

(a) S.I. 2020/1432; as amended by S.I. 2020/1657.

(b) Schedule 2 to S.I. 2020/1432 was substituted by regulation 9 of, and Schedule 2 to, S.I. 2020/1657.

SCHEDULE

Regulation 4(3)

Substitution of Part B table in Schedule 2 to the Customs (Tariff Quotas) (EU Exit) Regulations 2020

“Part B: preferential quotas

(1) Quota number	(2) Amount of security	(3) Ref. quan- tity	(4) Proof of origin	(5) Proof of trade	(6) CA ⁽¹⁾	(7) IMA1 ⁽²⁾	(8) DoI ⁽³⁾	(9) Export cert.	(10) Sub- Periods
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 100kg		Yes	Yes					Quarterly
05.4273	£63 per 100kg	Yes	Yes	Yes			Yes		Quarterly
05.4274	£63 per 100kg	Yes	Yes	Yes			Yes		Quarterly
05.4275	£17 per 100kg		Yes						Quarterly
05.4276	£17 per 100kg		Yes						Quarterly
05.4306	£25 per 1000kg		Yes	Yes					
05.4307	£25 per 1000kg		Yes	Yes					
05.4308	£25 per 1000kg		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		Yes	Yes				Yes	

	1000 kg								
05.4729	£25 per 1000kg		Yes	Yes					
05.4730	£25 per 1000kg		Yes	Yes					
05.4731	£25 per 1000kg		Yes	Yes					
05.4324	£17 per 1000kg		Yes	Yes				Yes	

- (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 veterinarna medicina, ‘Lazar PopTrajkov 5-7’, 1000 Skopje, North Macedonia.”

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) to implement preferential customs import duty rates agreed under further free trade arrangements entered into between Her Majesty’s Government in the United Kingdom and the governments of other countries or territories. They also amend the Customs (Tariff Quotas) (EU Exit) Regulations 2020 (S.I. 2020/1432).

Regulation 2 substitutes sub-paragraph (c) of regulation 4(5) of S.I. 2020/1457 to make it clear that any conditions that are specified in column 12 of the Preferential Quota Table in relation to particular goods must also be met in order for a preferential quota duty rate to be claimed in relation to the importation of those goods.

Regulation 3 makes further amendments to the table in Schedule 1 to S.I. 2020/1457 which sets out the list of arrangements between Her Majesty’s Government in the United Kingdom and the governments of the other countries or territories to which the provisions of those Regulations apply. The table in Schedule 1 to S.I. 2020/1457 was substituted by regulation 5 of, and Schedule 1 to, the Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (Amendment) (EU Exit) Regulations 2020 (S.I. 2020/1657) which came into force on IP completion day and which was amended by the Customs Tariff (Preferential Trade Arrangements) (EU Exit) (Amendment) Regulations 2021 (S.I. 2021/241). The following additional arrangements between Her Majesty’s Government in the United Kingdom and the governments of other countries or territories are, by this instrument, included in the table in Schedule 1 to S.I. 2020/1457:

- 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;
- Interim Agreement establishing an Interim 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 on 9th March 2021;

- 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.

In addition, regulation 3 amends the table in Schedule 1 to S.I. 2020/1457 specifically for the purpose of including the Republic of Suriname among the list of countries that are applying the Economic Partnership Agreement between the CARIFORUM States and the United Kingdom of Great Britain and Northern Ireland.

Regulation 3 also corrects an error in the title of the Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and the Republic of Turkey, signed on 29th December 2020, as this originally appeared in the first column of the table in Schedule 1 to S.I. 2020/1457. It also updates the Reference Documents associated with the free trade arrangements entered into by the United Kingdom of Great Britain and Northern Ireland with Central America, Japan and the Republic of Turkey.

Regulation 4 amends regulation 29(1)(a) of S.I. 2020/1432 to clarify the specific goods, previously released for free circulation by an applicant for an import licence, that can be used to show proof of trade. The table in Part B of Schedule 2, which identifies preferential quotas commencing with the three digits “054” that are administered by licence, is substituted to make corrections identifying those preferential quotas to which proof of trade, reference quantity and certificate of authenticity requirements apply, as well as correcting the amount of security required for quotas 05.4306, 05.4307 and 05.4308. Quota 05.4324 is added to the table in consequence of the conclusion of the 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.

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.

An Explanatory Memorandum is being published alongside this instrument and will be available on www.legislation.gov.uk.

There is no significant impact on business, charities or voluntary bodies as this instrument broadly replicates the effect of European Union legislation.

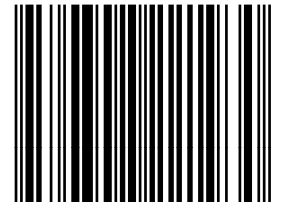
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£6.90

<http://www.legislation.gov.uk/id/uksi/2021/382>

ISBN 978-0-34-822193-0



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