

This Statutory Instrument has, in part, been printed to correct errors in S.I. 2020/1434 and is being issued free of charge to all known recipients of that Statutory Instrument.

STATUTORY INSTRUMENTS

2021 No. 527

CUSTOMS

The Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (EU Exit) (Amendment No. 2) Regulations 2021

Made - - - - 28th April 2021

Laid before the House of

Commons - - - - 29th April 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⁽¹⁾ (“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 No. 2) Regulations 2021.

(2) Except as otherwise provided in paragraphs (3) and (4), they come into force on the day after the day on which they are laid.

(1) [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](#)).

- (3) The amendments made by—
- (a) regulations 2 and 3; and
 - (b) paragraph (4) of regulation 4,

come into force on 20th May 2021.

(4) This paragraph and regulation 5 come into force immediately before the date specified for the commencement of the amendments contained in regulation 3(3) of the Customs Tariff (Preferential Trade Arrangements) (EU Exit) (Amendment) Regulations 2021(2) by virtue of the commencement provision contained in regulation 1(3)(b) of those Regulations.

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

2.—(1) Schedule 2(3) to the Customs (Tariff Quotas) (EU Exit) Regulations 2020(4) is amended as follows.

- (2) In the table headed “Part B: preferential quotas”—
- (a) in the row for quota number 05.4032, omit “Yes” in column (5) (Proof of trade);
 - (b) insert below the final row—

“05.4198	£10 per 100kg		Yes		Yes ⁽⁸⁾			
05.4326	£20 per 1000 kg		Yes	Yes				Yes”

- (c) at the end of the footnotes following the table headed “Part B: preferential quotas”, insert—
- “(8) Institute for Meat Hygiene and Technology, Kacaskog 13, Belgrade, Serbia.”.

Amendment of the Customs (Tariff-free Access for Goods from British Overseas Territories) (EU Exit) Regulations 2020

3.—(1) The Customs (Tariff-free Access for Goods from British Overseas Territories) (EU Exit) Regulations 2020(5) are amended as follows.

(2) In regulation 2 (application), in paragraph (b), for “of Arrangement” substitute “of the Arrangement”.

- (3) In regulation 9 (modifications of those Regulations), for paragraph (2) substitute—

“(2) In regulation 2—

- (a) in sub-paragraph (a), the reference to goods “that are imported into the United Kingdom from a British Overseas Territory listed in Annex 1 of the Arrangement” is to be read as including a reference to goods imported into the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey from a British Overseas Territory listed in Annex 1 of the Arrangement;
- (b) in sub-paragraph (b), the reference to goods “in respect of which a claim is made by the importer or the importer’s representative for a tariff-free access for the goods under the terms of the Arrangement” is to be read as including a reference to any such claim made to the customs authorities of the Bailiwick of Guernsey

(2) [S.I. 2021/382](#).

(3) Schedule 2 to [S.I. 2020/1432](#) was substituted by regulation 9 of, and Schedule 2 to, [S.I. 2020/1657](#); and was amended by regulation 4 of, and the Schedule to, [S.I. 2021/382](#).

(4) [S.I. 2020/1432](#); as amended by [S.I. 2020/1657](#) and [S.I. 2021/382](#).

(5) [S.I. 2020/1434](#).

or, as the case may be, the Isle of Man or the Bailiwick of Jersey in respect of goods imported into those territories from a British Overseas Territory listed in Annex 1 of the Arrangement.”.

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

4.—(1) The table in Schedule 1(6) to the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020(7) (which relates to agreements to which those Regulations apply) is amended as follows.

(2) In a new row to be inserted immediately above 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 28th December 2020 (“the Cameroon Memorandum of Understanding”)—

(a) in the first column, immediately above the entry in respect of the Cameroon Memorandum of Understanding, insert—

“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 9th March 2021.”(8);

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

“The Cameroon Preferential Tariff, version 1.2, dated 27th April 2021.”;

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

“The Cameroon Origin Reference Document, version 1.2, dated 27th April 2021.”.

(3) In the row containing the entry in respect of The Cameroon Memorandum of Understanding—

(a) omit the text in the second column;

(b) omit the text in the third column.

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

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

“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.”;

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

“The Serbia Preferential Tariff, version 1.0, dated 27th April 2021.”;

(6) Schedule 1 to [S.I. 2020/1457](#) was substituted by regulation 5 of, and Schedule 1 to, [S.I. 2020/1657](#) and was amended by [S.I. 2021/241](#) and 382.

(7) [S.I. 2020/1457](#); as amended by [S.I. 2020/1657](#) and [S.I. 2021/241](#) and 382.

(8) Upon entry into force or provisional application of the Interim Agreement establishing an Economic Partnership 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, that Agreement will supersede 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.

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

“The Serbia Origin Reference Document, version 1.0, dated 27th April 2021.”.

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

5.—(1) The Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (EU Exit) (Amendment) Regulations 2021⁽⁹⁾ are amended as follows.

(2) In regulation 1(3) (commencement), omit sub-paragraph (b).

(3) In regulation 3 (amendment of Schedule 1 to the Customs Tariff (Preferential Trade Arrangements (EU Exit) Regulations 2020), omit paragraph (3).

28th April 2021

28th April 2021

James Morris
Maggie Throup
Two of the Lord’s Commissioners of Her
Majesty’s Treasury
Greg Hands
Minister of State for Trade Policy
Department for International Trade

(9) [S.I. 2021/382](#).

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 Quotas) (EU Exit) Regulations 2020 ([S.I. 2020/1432](#)). They correct errors in the Customs (Tariff-free Access for Goods from British Overseas Territories) (EU Exit) Regulations 2020 ([S.I. 2020/1434](#)). They amend the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020 ([S.I. 2020/1457](#)). They also amend the Customs (Preferential Trade Arrangements and Tariff Quotas) (EU Exit) (Amendment) Regulations 2021 ([S.I. 2021/382](#)).

Regulation 2 amends the table in Part B of Schedule 2 to [S.I. 2020/1432](#), which identifies preferential quotas that are administered by licence. The requirement for proof of trade in respect of Tunisian olive oil is removed; and two new quotas are added in respect of the Partnership, Trade and Cooperation Agreement between Her Majesty’s Government in the United Kingdom of Great Britain and Northern Ireland and the government of the Republic of Serbia.

Regulation 3 corrects a small typographical error in regulation 2 of [S.I. 2020/1434](#) and substitutes an erroneous modification contained in regulation 9(2) of those Regulations in respect of the Crown Dependencies.

Regulation 4 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](#)) and the Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (EU Exit) (Amendment) Regulations 2021 ([S.I. 2021/382](#)).

The Partnership, Trade and Cooperation Agreement between Her Majesty’s Government in the United Kingdom of Great Britain and Northern Ireland and the government of the Republic of Serbia, signed on 16th April 2021, is, by this instrument, included in the table in Schedule 1 to [S.I. 2020/1457](#).

Regulation 5 revokes provision made in regulations 1(3)(b) and 3(3) of [S.I. 2021/382](#) which relates to the entry in the table in Schedule to [S.I. 2020/1457](#) 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 the 28th 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 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.

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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.