
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations are made under the Taxation (Cross-border Trade) Act 2018 (c. 22) (“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 amends S.I. 2020/1432. The definition of “Quota Table” in regulation 2 is amended to refer to an updated version of that. New quota volumes are added to the Table which will take effect in each case on the commencement of the new quota year for the goods concerned. The Table is published separately and available 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 Environment, Food and Rural Affairs, Seacole Building, 2 Marsham Street, London SW1P 4DF. 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 Environment, Food and Rural Affairs on 03459 33 55 77.

Regulation 3 amends 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 other countries or territories) to update the references to the Preferential Tariff Reference Documents applicable in respect of the following arrangements: Albania, the Andean Countries; Canada; Central America; Chile; Egypt; Georgia; Israel; Japan; the Republic of Korea; Kosovo; Lebanon; Moldova; Morocco; North Macedonia; the Palestinian Authority; the Southern African Customs Union and Mozambique and Tunisia.

These Reference Documents 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, Old Admiralty Building, London SW1A 2BL. 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 0203 987 7277.

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

A full impact assessment has not been produced for this instrument as no, or no significant impact on business, charities or voluntary bodies is foreseen, as this instrument broadly replicates the effect of European Union legislation.