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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations are made under the Taxation (Cross-border Trade) Act 2018 (c. 22). Regulation 2 amends the Customs (Tariff Quotas) (EU Exit) Regulations 2020 (S.I. 2020/1432) by amending the definition of “Quota Table” in regulation 2(1) of those Regulations to refer to an updated version of that table. Regulation 6(2A) is amended to update provision for the applicable quota period where more than one quota volume is entered in that table. Regulation 6(2B) is inserted to provide for an annual increase to quota volume for the quota numbers specified. Regulation 12(9) is inserted to provide for the application of an allocation coefficient in a case where quota volume is shared between linked quotas.

The table is published separately and available at <https://www.gov.uk/government/publications/reference-documents-for-the-customs-tariff-quotas-eu-exit-regulations-2020>. 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 by telephoning the Department for Environment, Food and Rural Affairs on 03459 33 55 77.

A full impact assessment has not been produced for this instrument as no, or no significant, impact on the private, voluntary or public sector is foreseen.