

*This Statutory Instrument has been printed to correct errors in S.I. 2020/1457 and is being issued free of charge to all known recipients of that Statutory Instrument.*

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## STATUTORY INSTRUMENTS

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# 2023 No. 433

## CUSTOMS

### The Customs Tariff (Preferential Trade Arrangements and Miscellaneous Amendments) Regulations 2023

<i>Made</i>	- - - -	<i>17th April 2023</i>
<i>Laid before the House of Commons</i>	- - - -	<i>18th April 2023</i>
<i>Coming into force</i>	- -	<i>10th May 2023</i>

These Regulations are made by the Treasury in exercise of the powers conferred by sections 8, 9(1), 11(1), (3) and (7), 12(1), (2) and (3), 17(6), 31(6) and (7), 32(7), (8) and (13), and 37(3)(b) of the Taxation (Cross-border Trade) Act 2018<sup>(1)</sup> (“the Act”) and by the Secretary of State in exercise of the powers conferred by sections 11(3)(c), (4) and (6), and 32(7) and (8) of the Act.

In considering the rate of import duty that ought to apply to goods in a standard case<sup>(2)</sup> for which provision is made by the following Regulations, the Treasury have had regard to the matters in section 8(5) of the Act and the recommendation about the rate made to the Treasury by the Secretary of State, in accordance with section 8(6) of the Act.

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

In considering what provision to include in regulations made under sections 11(1) and (3), and 12(1), (2) and (3) of the Act, the Treasury have had regard to the recommendations made to them by the Secretary of State, in accordance with sections 11(7) and 12(5) of the Act.

Further to section 28 of the Act, the Treasury and Secretary of State, in exercising the function of making the following Regulations, have had regard to the international arrangements to which His Majesty’s government in the United Kingdom is a party that are relevant to the exercise of that function.

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(1) 2018 c. 22. Any powers 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 the Act. Part 1 of the Act is amended by the Taxation (Post-transition Period) Act 2020 (c. 26), section 2 and Schedule 1. Section 9 of the Act is modified by S.I. 2020/1439 and sections 9, 11 and 19 of the Act are modified by S.I. 2020/1457.

(2) “A standard case” is defined in section 8(8) of the Taxation (Cross-border Trade) Act 2018.

### **Citation, commencement and extent**

1.—(1) These Regulations may be cited as the Customs Tariff (Preferential Trade Arrangements and Miscellaneous Amendments) Regulations 2023.

(2) These Regulations come into force on 10th May 2023.

(3) These Regulations extend to England and Wales, Scotland and Northern Ireland.

### **Amendment to the Customs Tariff (Establishment) (EU Exit) Regulations 2020**

2. In the Customs Tariff (Establishment) (EU Exit) Regulations 2020(3), in regulation 1(2) (interpretation), in the definition of “Tariff of the United Kingdom”, for “version 1.12, dated 5th December 2022” substitute “version 1.15 dated 12th April 2023”(4).

### **Amendment to the Customs (Tariff Quotas) (EU Exit) Regulations 2020**

3.—(1) The Customs (Tariff Quotas) (EU Exit) Regulations 2020(5) are amended as follows.

(2) In regulation 2(1) (general interpretation), in the definition of “Quota Table”, for “version 3.3” dated 5th December 2022” substitute “version 4.0” dated 12th April 2023”(6).

(3) In Schedule 1 (quota conditions), in Part B (licensed quota conditions), omit paragraph 13.

(4) In Schedule 2 (licensing table), for the table headed “Part A: quotas listed in the Quota Table” substitute the table as set out in the Schedule to these Regulations.

### **Amendment to the Customs (Origin of Chargeable Goods) (EU Exit) Regulations 2020**

4. In the Customs (Origin of Chargeable Goods) (EU Exit) Regulations 2020(7), in regulation 2 (interpretation), in the definition of “Rules of Origin”, for “Version 1.1 dated 28th December 2021” substitute “version 1.2 dated 12th April 2023”(8).

### **Amendment to the Customs Tariff (Suspension of Import Duty Rates) (EU Exit) Regulations 2020**

5.—(1) The Customs Tariff (Suspension of Import Duty Rates) (EU Exit) Regulations 2020(9) are amended as follows.

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- (3) S.I. 2020/1430, amended by S.I. 2021/63, 380, 520, 661, 870, 1191 and 1489, 2022/615, 780, 981 and 1301.
- (4) The Tariff of the United Kingdom, version 1.15, dated 12th April 2023, is available electronically from <https://www.gov.uk/government/publications/reference-document-for-the-customs-tariff-establishment-eu-exit-regulations-2020>. A person unable to access the document electronically may obtain a hard copy free of charge by calling 020 7270 5000 or may inspect it free of charge at HMRC, 100 Parliament Street, London, SW1A 2BQ. By virtue of section 32A of the Taxation (Cross-border Trade) Act 2018 (“the Act”) (as inserted by section 75 of the Finance Act 2022 (c. 3)), where regulations made under any of sections 8 to 19 of the Act make provision by reference to a document, this is a reference to the document as modified from time to time, or as replaced, by notice by the appropriate authority.
- (5) S.I. 2020/1432, amended by S.I. 2020/1657, 2021/382, 527, 693 and 1192, 2022/174, 525, 980 and 1283 and 2023/195.
- (6) The Quota Table is published separately and is available at <http://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.
- (7) S.I. 2020/1433, amended by S.I. 2021/1489.
- (8) The document entitled “Rules of Origin: Special Rules for Determining Non-Preferential Origin, version 1.2 dated 12th April 2023” is available electronically from <https://www.gov.uk/government/publications/reference-document-for-the-customs-origin-of-chargeable-goods-eu-exit-regulations-2020>. Hard copies are held and available to view free of charge at HMRC, 100 Parliament Street, London SW1A 2BQ.
- (9) S.I. 2020/1435, amended by S.I. 2021/63, 380, 870, 1191 and 1489 and 2022/1301.

(2) In regulation 2 (interpretation), in the definition of “Suspensions of Import Duty Rates Document”, for “version 1.7 dated 5th December 2022” substitute “version 1.9 dated 12th April 2023”(10).

(3) In regulation 7(3)(a)(ii) (requests to the Secretary of State), after “expires” insert “or, where that is not reasonably practicable, as soon as practicable thereafter”.

(4) In regulation 8 (consideration of requests)—

(a) in paragraph (2), omit sub-paragraph (b) and the “or” before it;

(b) in paragraph (3), in sub-paragraph (a), omit “or (b)”.

(5) In regulation 9 (recommendations by the Secretary of State about requests), for paragraph (a) (but not the “or” after it) substitute—

“(a) the date on which the period for making objections ends, as specified in the notice published by the Secretary of State under regulation 7(3)(a)(ii);”.

### **Amendment to the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020**

**6.—**(1) The Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020(11) are amended as follows.

(2) In regulation 4(5)(c)(i), for “column 1” substitute “column 3”.

(3) In the table in Schedule 1 (agreements to which those Regulations apply)(12)—

(a) In the row relating to the Partnership, Trade and Cooperation Agreement between the United Kingdom of Great Britain and Northern Ireland and the Republic of Albania, for the entry in the second column substitute—

“The Albania Preferential Tariff, version 1.4, dated 12th April 2023.”.

(b) In the row relating to 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, for the entry in the second column substitute—

“The Andean Countries Preferential Tariff, version 1.6, dated 12th April 2023.”.

(c) In the row relating to the Trade Continuity Agreement between the United Kingdom of Great Britain and Northern Ireland and Canada, for the entry in the second column substitute—

“The Canada Preferential Tariff, version 1.5, dated 12th April 2023.”.

(d) In the row relating to the Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland and Central America, for the entry in the second column substitute—

“The Central America Preferential Tariff, version 2.4, dated 12th April 2023.”.

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(10) The Tariff Suspension Document, version 1.9, dated 12th April 2023, is available electronically from <https://www.gov.uk/government/publications/reference-documents-for-the-customs-tariff-suspension-of-import-duty-rates-eu-exit-regulations-2020>. Hard copies are held and available to view free of charge at the Department for Business and Trade, Old Admiralty Building, London SW1A 2DY.

(11) S.I. 2020/1457. Schedule 1 to S.I. 2020/1457 was substituted by regulation 5 of, and Schedule 1 to, S.I. 2020/1657, and amended by S.I. 2021/241, 382, 527, 693, 871, 1192 and 1489, 2022/174, 525, 613 and 899, 2023/194 and 195.

(12) The reference documents referred to in regulation 6(3) of this instrument are available electronically from <https://www.gov.uk/government/publications/reference-documents-for-the-customs-tariff-preferential-trade-arrangements-eu-exit-regulations-2020>. Hard copies are held and available to view free of charge at the Department for Business and Trade, Old Admiralty Building, London SW1A 2DY.

- (e) In the row relating to the Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland and the Republic of Chile, for the entry in the second column substitute—  
“The Chile Preferential Tariff, version 2.4, dated 12th April 2023.”
- (f) In the row relating to the Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland and the Arab Republic of Egypt, for the entry in the second column substitute—  
“The Egypt Preferential Tariff, version 1.3, dated 12th April 2023.”
- (g) In the row relating to the Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and the Kingdom of Denmark in respect of the Faroe Islands, for the entry in the second column substitute—  
“The Faroe Islands Preferential Tariff, version 2.3, dated 12th April 2023.”
- (h) In the row relating to the Free Trade Agreement between Iceland, the Principality of Liechtenstein and the Kingdom of Norway and the United Kingdom of Great Britain and Northern Ireland, for the entry in the second column substitute—  
“The Iceland-Norway Preferential Tariff, version 2.1, dated 12th April 2023.”
- (i) In the row relating to the Agreement between the United Kingdom of Great Britain and Northern Ireland and Japan for a Comprehensive Economic Partnership, for the entry in the second column substitute—  
“The Japan Preferential Tariff, version 2.6, dated 12th April 2023.”
- (j) In the row relating to the Partnership, Trade and Cooperation Agreement between the United Kingdom of Great Britain and Northern Ireland and the Republic of Kosovo, for the entry in the second column substitute—  
“The Kosovo Preferential Tariff, version 2.4, dated 12th April 2023.”
- (k) In the row relating to the Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland and the Republic of Lebanon, for the entry in the second column substitute—  
“The Lebanon Preferential Tariff, version 1.3, dated 12th April 2023.”
- (l) In the row relating to the 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, for the entry in the second column substitute—  
“The Switzerland and Liechtenstein Preferential Tariff, version 1.1, dated 12th April 2023.”
- (m) In the row relating to the Trade Continuity Agreement between the United Kingdom of Great Britain and Northern Ireland and the United Mexican States, for the entry in the second column substitute—  
“The Mexico Preferential Tariff, version 1.3, dated 12th April 2023.”
- (n) In the row relating to the Agreement establishing an association between the United Kingdom of Great Britain and Northern Ireland and the Kingdom of Morocco, for the entry in the second column substitute—  
“The Morocco Preferential Tariff, version 2.3, dated 12th April 2023.”

- (o) In the row relating to the Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and New Zealand, for the entry in the second column substitute—

“The New Zealand Preferential Tariff, version 1.1, dated 12th April 2023.”
- (p) In the row relating to the Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and the Republic of Singapore, for the entry in the second column substitute—

“The Singapore Preferential Tariff, version 1.5, dated 12th April 2023.”
- (q) In the row relating to the Economic Partnership Agreement between the Southern African Customs Union Member States and Mozambique, of the one part, and the United Kingdom of Great Britain and Northern Ireland of the other part, for the entry in the second column substitute—

“The Southern African Customs Union and Mozambique Preferential Tariff, version 1.5, dated 12th April 2023.”
- (r) In the row relating to the Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and the Swiss Confederation, for the entry in the second column substitute—

“The Switzerland and Liechtenstein Preferential Tariff, version 1.1, dated 12th April 2023.”
- (s) In the row relating to the Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland and the Republic of Tunisia, for the entry in the second column substitute—

“The Tunisia Preferential Tariff, version 2.3, dated 12th April 2023.”
- (t) In the row relating to the Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and the Republic of Turkey, for the entry in the second column substitute—

“The Turkey Preferential Tariff, version 1.3, dated 12th April 2023.”
- (u) In the row relating to the Political, Free Trade and Strategic Partnership Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland and Ukraine, for the entry in the second column substitute—

“The Ukraine Preferential Tariff, version 1.4, dated 12th April 2023.”
- (v) In the row relating to the Free Trade Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland and the Socialist Republic of Viet Nam, for the entry in the second column substitute—

“The Viet Nam Preferential Tariff, version 1.5, dated 12th April 2023.”

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17th April 2023

*Nigel Huddleston*  
Minister of State  
Department for Business and Trade  
*Steve Double*

17th April 2023

*Scott Mann*  
Two of the Lords Commissioners for His  
Majesty's Treasury

## SCHEDULE

Regulation 3(4)

## Part A of Schedule 2 to the Customs (Tariff Quotas) (EU Exit) Regulations 2020

## “Part A: quotas listed in the Quota Table

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Quota number	Amount of security	Ref. quantity	Proof of origin	Proof of trade	CA <sup>(1)</sup>	IMA <sup>(2)</sup>	DoI <sup>(3)</sup>	Export Cert.	Sub-periods
05.4450	£6 per 100kg		Yes		Yes <sup>(4)</sup>				
05.4451	£6 per 100kg		Yes		Yes <sup>(5)</sup>				
05.4452	£6 per 100kg		Yes		Yes <sup>(6)</sup>				
05.4002	£6 per 100kg		Yes						
05.4454	£6 per 100kg		Yes		Yes <sup>(7)</sup>				
05.4453	£6 per 100kg		Yes		Yes <sup>(8)</sup>				
05.4003	£6 per 100kg	Yes	Yes	Yes					
BV1	boneless								
CF1 <sup>(9)</sup>									
05.4001	£6 per 100kg		Yes		Yes <sup>(5)</sup>				
05.4038	£20 per 100kg		Yes	Yes					Quarterly
05.4170	£20 per 100kg		Yes	Yes					Quarterly

(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% 1st July – 30th September; 30% 1st October – 31st December; 20% 1st January – 31st March; 20% 1st April – 30th June.

(11) Ministry for Primary Industries, New Zealand.

(12) Canadian Dairy Commission.

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

(14) Department of Foreign Trade, Thailand.

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

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

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Quota number	Amount of security	Ref. quantity	Proof of origin	Proof of trade	CA <sup>(1)</sup>	IMAI <sup>(2)</sup>	DoI <sup>(3)</sup>	Export Cert.	Sub-periods
05.4067	£20 100kg	per	Yes	Yes	Yes		Yes		
PoT1									
05.4077	£20 100kg	per	Yes	Yes	Yes		Yes		Quarterly
PoT1									
05.4078	£20 100kg	per	Yes	Yes	Yes		Yes		Quarterly
PoT1									
05.4068	£20 100kg	per	Yes	Yes	Yes		Yes		Quarterly
PoT1									
05.4069	£20 100kg	per	Yes	Yes	Yes		Yes		Quarterly
PoT1									
05.4410	£50 100kg	per	Yes	Yes	Yes		Yes		Quarterly
05.4411	£50 100kg	per	Yes	Yes	Yes		Yes		
05.4412	£50 100kg	per	Yes	Yes	Yes		Yes		
05.4420	£50 100kg	per	Yes	Yes	Yes		Yes		

(1) Certificate of authenticity.

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

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Quota number	Amount of security	Ref. quantity	Proof of origin	Proof of trade	CA <sup>(1)</sup>	IMAI <sup>(2)</sup>	DoI <sup>(3)</sup>	Export Cert.	Sub-periods
05.4422	£50 100kg	per Yes	Yes	Yes			Yes		Quarterly
05.4211	£10 100kg	per Yes	Yes	Yes			Yes		Quarterly <sup>(10)</sup>
PoT1									
05.4212	£50 100kg	per Yes	Yes	Yes			Yes		Quarterly <sup>(10)</sup>
PoT1									
05.4213	£50 100kg	per Yes	Yes	Yes			Yes		
PoT1									
05.4195	£35 100kg	per	Yes	Yes			Yes <sup>(11)</sup>		
05.4515	£35 100kg	per	Yes	Yes			Yes <sup>(11)</sup>		
05.4595	£35 100kg	per	Yes	Yes					
05.4514	£35 100kg	per	Yes	Yes			Yes <sup>(11)</sup>		
05.4513	£10 100kg	per	Yes	Yes			Yes <sup>(12)</sup>		
05.4105	£6 per 100kg	Yes	Yes	Yes			Yes		Quarterly

(1) Certificate of authenticity.

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(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.

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

(14) Department of Foreign Trade, Thailand.

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

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Quota number	Amount of security	Ref. quantity	Proof of origin	Proof of trade	CA <sup>(1)</sup>	IMAI <sup>(2)</sup>	DoI <sup>(3)</sup>	Export Cert.	Sub-periods
PoT3									
05.4106	£6 per 100kg		Yes	Yes					
PoT3									
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 <sup>(13)</sup>	Quarterly
05.4128	£4 per 100kg		Yes	Yes				Yes <sup>(14)</sup>	Quarterly
05.4129	£4 per 100kg		Yes	Yes				Yes <sup>(15)</sup>	
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 100kg		Yes	Yes					

(1) Certificate of authenticity.

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(3) Declaration of independence.

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

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Quota number	Amount of security	Ref. quantity	Proof of origin	Proof of trade	CA <sup>(1)</sup>	IMAI <sup>(2)</sup>	DoI <sup>(3)</sup>	Export Cert.	Sub-periods
05.4168	£5 1000kg	per	Yes	Yes					
05.4149	£5 1000kg	per	Yes	Yes					
05.4150	£5 1000kg	per	Yes	Yes					
05.4152	£5 1000kg	per	Yes	Yes					
05.4153	£5 1000kg	per	Yes	Yes					
05.4154	£5 1000kg	per	Yes	Yes					
05.4217	£10 100kg	per	Yes	Yes					Quarterly <sup>(10)</sup>
PoT1									
05.4218	£50 100kg	per	Yes	Yes					Quarterly <sup>(10)</sup>
PoT1									
05.4251	£10 100kg	per	Yes	Yes			Yes		Quarterly <sup>(10)</sup>
PoT1									
05.4214	£10 100kg	per	Yes	Yes			Yes		Quarterly <sup>(10)</sup>

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(3) Declaration of independence.

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

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

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Quota number	Amount of security	Ref. quantity	Proof of origin	Proof of trade	CA <sup>(1)</sup>	IMAI <sup>(2)</sup>	DoI <sup>(3)</sup>	Export Cert.	Sub-periods
PoT1									
05.4215	£35 100kg	per	Yes	Yes			Yes		Quarterly <sup>(10)</sup>
PoT2									
05.4216	£50 100kg	per	Yes	Yes			Yes		Quarterly <sup>(10)</sup>
PoT1									
05.4252	£10 100kg	per		Yes	Yes				Quarterly <sup>(10)</sup>
PoT1									
05.4254	£35 100kg	per	Yes	Yes	Yes		Yes		Quarterly <sup>(10)</sup>
PoT2									
05.4260	£50 100kg	per	Yes	Yes	Yes		Yes		Quarterly <sup>(10)</sup>
PoT1									
05.4253	£10 100kg	per		Yes	Yes				
PoT1									
05.4255	£35 100kg	per	Yes	Yes	Yes		Yes		Quarterly <sup>(10)</sup>
PoT2									
05.4256	£35 100kg	per		Yes	Yes				Quarterly <sup>(10)</sup>

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(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% 1st July – 30th September; 30% 1st October – 31st December; 20% 1st January – 31st March; 20% 1st April – 30th June.

(11) Ministry for Primary Industries, New Zealand.

(12) Canadian Dairy Commission.

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

(14) Department of Foreign Trade, Thailand.

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

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

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Quota number	Amount of security	Ref. quantity	Proof of origin	Proof of trade	CA <sup>(1)</sup>	IMAI <sup>(2)</sup>	DoI <sup>(3)</sup>	Export Cert.	Sub-periods
PoT2									
05.4263	£50 100kg	per	Yes	Yes				Yes	
PoT1									
05.4258	£35 100kg	per		Yes	Yes				
PoT2									
05.4264	£50 100kg	per		Yes	Yes				
PoT1									
05.4259	£35 100kg	per		Yes	Yes				
PoT2									
05.4265	£50 100kg	per		Yes	Yes				
PoT1									
05.4317	£2 per 100kg			Yes	Yes				
05.4318	£2 per 100kg			Yes	Yes				
05.4320	£2 per 100kg			Yes	Yes				
05.4321	£20 1000kg	per		Yes	Yes				
CF2 <sup>(16)</sup>									

(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.

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Quota number	Amount of security	Ref. quantity	Proof of origin	Proof of trade	CA <sup>(1)</sup>	IMAI <sup>(2)</sup>	DoI <sup>(3)</sup>	Export Cert.	Sub-periods
05.4521	£8 per 100kg			Yes				Yes <sup>(5)</sup>	
05.4522	£8 per 100 kg			Yes				Yes <sup>(5)</sup>	

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(15) Department of Primary Industries and Energy, Australia.  
(16) The conversion factor is: 100kg raw sugar = 94kg of white sugar.

## 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 definition of the “Tariff of the United Kingdom” in the Customs Tariff (Establishment) (EU Exit) Regulations 2020 (S.I. 2020/1430) to refer to a revised United Kingdom tariff document. The revised tariff document lowers the tariff rates of 18 goods and reinstates one rate at the same level as it was applied previously. It also updates references to the classification of imported goods (“commodity codes”) in the goods classification and tariff tables.

Regulation 3(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 S.I. 2020/1432 to refer to an updated version of that table. Regulation 3(3) amends Part B of Schedule 1 to S.I. 2020/1432 to remove a condition relating to whole cheddar cheeses from New Zealand. Regulation 3(4) substitutes the table

in Part A of Schedule 2 to [S.I. 2020/1432](#) to include two new tariff rate quotas (one in relation to Argentina and the other Brazil), which will be administered using a licensing system.

Regulation 4 amends the Customs (Origin of Chargeable Goods) (EU Exit) Regulations 2020 ([S.I. 2020/1433](#)) to give effect to an updated version of the reference document for non-preferential Rules of Origin. This reference document updates commodity codes following updates made by the World Customs Organization.

Regulation 5 amends the Customs Tariff (Suspension of Import Duty Rates) (EU Exit) Regulations 2020 ([S.I. 2020/1435](#)). Regulation 5(2) amends the definition of “Suspensions of Import Duty Rates Document” to refer to a revised version of this document. This document is revised to correct errors to commodity codes and product descriptions in the list of goods that are subject to a tariff suspension (“specified goods”). It is also revised to reflect an update to a commodity code. Regulation 5(3) amends the time period requirement for the Secretary of State to publish a notice providing information about requests received for goods to be specified goods and inviting objections to those requests. Regulation 5(4) removes an exception to the circumstances in which the Secretary of State is required to consider a request for goods to be specified goods. Regulation 5(5) amends one of the circumstances based upon which the period begins for the Secretary of State to make a recommendation to the Treasury about requests for goods to be specified goods.

Regulation 6(2) amends a cross-referencing error in the Customs Tariff (Preferential Trade Arrangements) Regulations 2020 ([S.I. 2020/1457](#)). Regulation 6(3) amends Schedule 1 to [S.I. 2020/1457](#) to give effect to updated versions of the Preferential Tariff reference documents applicable in respect of preferential trade arrangements with various countries or territories. These Preferential Tariff reference documents update commodity codes to take account of “end of year” changes, update quota volumes in accordance with the terms of the arrangement, and correct errors. The updated Ukraine Preferential Tariff reference document also gives effect to amendments to the preferential trade arrangement with Ukraine.

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.

A Tax Information and Impact Note has not been prepared for this instrument as it contains no substantive changes to tax policy.