
STATUTORY INSTRUMENTS

2021 No. 693

CUSTOMS

The Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (EU Exit) (Amendment) (No. 3) Regulations 2021

<i>Made</i>	- - - -	<i>9th June 2021</i>
<i>Laid before the House of Commons</i>	- - - -	<i>10th June 2021</i>
<i>Coming into force</i>	- -	<i>1st July 2021</i>

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 sections 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. 3) Regulations 2021.

(2) They come into force on 1st July 2021.

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

2.—(1) The Customs (Tariff Quotas) (EU Exit) Regulations 2020⁽²⁾ are amended as follows.

(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 S.I. 2020/1439 and S.I. 2020/1457.

(2) S.I. 2020/1432; as amended by S.I. 2020/1657 and S.I. 2021/382 and 527.

- (2) In regulation 2(1)—
- (a) after the definition of “processed” insert—
- ““quota close date” has the meaning given in regulation 7 as regards the quotas listed in the Quota Table;”;
- (b) after the definition of “quota number” insert—
- ““quota open date” has the meaning given in regulation 7 as regards the quotas listed in the Quota Table;”;
- (c) in the definition of “Quota Table”, for the words from “entitled” to the end substitute “entitled “Tariff Quotas, version 2.1” dated 8th June 2021”.
- (3) In regulation 6, insert the following after paragraph (2)—
- “(2A) Where more than one figure is entered in column 5 of the Quota Table as the quota volume applying to the quota period in the corresponding row—
- (a) the first figure is the quota volume that applied immediately before the coming into force of these Regulations and which continues in effect until the expiry in 2021 of the quota period concerned;
- (b) the second figure is the quota volume that applies with effect from the next quota open date following the expiry of the quota period referred to in subparagraph (a).”.

Amendment of 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(3) (which relates to agreements to which those Regulations apply) is amended as follows.

(2) 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, signed on 5th February 2021, for the entry in the second column substitute—

“The Albania Preferential Tariff, version 1.1, dated 8th June 2021.”.

(3) 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 Columbia, the Republic of Ecuador and the Republic of Peru, of the other part, signed on 15th May 2019 and applied between the United Kingdom of Great Britain and Northern Ireland and the Republic of Ecuador, for the entry in the second column substitute—

“The Andean Countries Preferential Tariff, version 1.1, dated 8th June 2021.”.

(4) In the row relating to the Trade Continuity Agreement between the United Kingdom of Great Britain and Northern Ireland and Canada, signed on 9th December 2020, for the entry in the second column substitute—

“The Canada Preferential Tariff, version 1.1, dated 8th June 2021.”.

(5) In the row relating to the Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland and Central America, signed on 18th July 2019, for the entry in the second column substitute—

“The Central America Preferential Tariff, version 2.2, dated 8th June 2021.”.

(3) 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*, 382 and 527.

(6) 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, signed on 30th January 2019, for the entry in the second column substitute—

“The Chile Preferential Tariff, version 2.1, dated 8th June 2021.”.

(7) 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, signed on 5th December 2020, for the entry in the second column substitute—

“The Egypt Preferential Tariff, version 1.1, dated 8th June 2021.”.

(8) In the row relating to the Strategic Partnership and Cooperation Agreement between the United Kingdom of Great Britain and Northern Ireland and Georgia, signed on 21st October 2019, for the entry in the second column substitute—

“The Georgia Preferential Tariff, version 1.1, dated 8th June 2021.”.

(9) In the row relating to the Trade and Partnership Agreement between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the State of Israel, signed on 18th February 2019, for the entry in the second column substitute—

“The Israel Preferential Tariff, version 2.1, dated 8th June 2021.”.

(10) In the row relating to the Agreement between the United Kingdom of Great Britain and Northern Ireland and Japan for a Comprehensive Economic Partnership, signed on 23rd October 2020, for the entry in the second column substitute—

“The Japan Preferential Tariff, version 2.2, dated 8th June 2021.”.

(11) In the row relating to the Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland, of the one part, and the Republic of Korea, of the other part, signed on 22nd August 2019, for the entry in the second column substitute—

“The Republic of Korea Preferential Tariff, version 2.1, dated 8th June 2021.”.

(12) 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, signed on 3rd December 2019, for the entry in the second column substitute—

“The Kosovo Preferential Tariff, version 2.1, dated 8th June 2021.”.

(13) 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, signed on 19th September 2020, for the entry in the second column substitute—

“The Lebanon Preferential Tariff, version 1.1, dated 8th June 2021.”.

(14) In the row relating to the Strategic Partnership and Cooperation Agreement between the United Kingdom of Great Britain and the Republic of Moldova, signed on 29th December 2020—

(a) in the entry in the first column, after “the United Kingdom of Great Britain” insert “and Northern Ireland”;

(b) for the entry in the second column substitute—

“The Moldova Preferential tariff, version 1.1, dated 8th June 2021.”.

(15) 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, signed on 26th October 2019, for the entry in the second column substitute—

“The Morocco Preferential Tariff, version 2.1, dated 8th June 2021.”.

(16) 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 North Macedonia, signed on 3rd December 2020, for the entry in the second column substitute—

“The North Macedonia Preferential Tariff, version 1.1, dated 8th June 2021.”.

(17) In the row relating to the Interim Political, Trade and Partnership Agreement between the United Kingdom of Great Britain and Northern Ireland, of the one part, and the Palestine Liberation Organisation (PLO) for the benefit of the Palestinian Authority of the West Bank and the Gaza Strip, of the other part, signed on 18th February 2019, for the entry in the second column substitute—

“The Palestinian Authority Preferential Tariff, version 1.1, dated 8th June 2021.”.

(18) In the row relating to the Economic Partnership Agreement between the South African Customs Member States and Mozambique, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part, signed by the United Kingdom of Great Britain and Northern Ireland, the Republic of Botswana, the Kingdom of Eswatini, the Kingdom of Lesotho, the Republic of Mozambique and the Republic of Namibia on 9th October 2019 and by the Republic of South Africa on 16th October 2019, for the entry in the second column substitute—

“The South African Customs Union and Mozambique Preferential Tariff, version 1.1, dated 8th June 2021.”.

(19) 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, signed on 4th October 2019, for the entry in the second column substitute—

“The Tunisia Preferential Tariff, version 2.1, dated 8th June 2021.”.

9th June 2021

8th June 2021

Michael Tomlinson
Alan Mak
Two of the Lord’s Commissioners of Her
Majesty’s Treasury
Greg Hands
Minister of State for Trade Policy
Department for International Trade

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.