STATUTORY INSTRUMENTS

2020 No. 1432

EXITING THE EUROPEAN UNION CUSTOMS

The Customs (Tariff Quotas) (EU Exit) Regulations 2020

	at 12.22 p.m. on
Made - - - -	*15th December 2020*
Laid before the House of Commons - - - -	*16th December 2020*

Coming into force in accordance with regulation 1

[M1]These Regulations are made by the Treasury, in exercise of the powers conferred by sections 11(1) and (3), 19(1), 31(6) and (7) and 32(7) and (8) of, and paragraph 13 of Schedule 2 to, the Taxation (Cross-border Trade) Act 2018 ("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 that 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.

The Treasury and the Secretary of State both consider it appropriate, in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the European Union, that the following Regulations come into force on such day as the Treasury may appoint by regulations under section 52 of the Act.

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.

Modifications etc. (not altering text)

C1 Regulations applied (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), **7**; S.I. 2020/1643, reg. 2, Sch.

C2 Regulations applied (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), **13**; S.I. 2020/1643, reg. 2, Sch.

Marginal Citations

M1 2018 c. 22. Any power of HMRC Commissioners to make regulations under Part 1 of the Act is exercisable concurrently by the Treasury by virtue of section 32(13) of the Act.

PART 1

General provisions

Citation, commencement, extent and application

1.—(1) These Regulations may be cited as the Customs (Tariff Quotas) (EU Exit) Regulations 2020 and come into force on the day appointed by the Treasury for the coming into force of these Regulations under section 52(2) of the Act.

(2) These Regulations extend to the United Kingdom.

(3) These Regulations apply to goods that are imported into the United Kingdom—

(a) in respect of which a liability to a charge to import duty is incurred under the Act; and

(b) that are identifiable by reference to a quota number that is listed in the Quota Table or by reference to a quota number which commences with the three digits "054" and is listed in the Preferential Quota Table.

Commencement Information

I1 Reg. 1 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

General Interpretation

2.—(1) In these Regulations—

"the Act" means the Taxation (Cross-border Trade) Act 2018;

"the Customs PTA Regulations" means the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020 [M2];

"the Special Procedures Regulations" means the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018 [M3];

"country of origin" has the meaning given in regulation 5;

"customs value" means the value of goods for Customs purposes as determined in accordance with the methodology set out in Part 12 of the Customs (Import Duty) (EU Exit) Regulations 2018 [M4];

"import licence" means a licence to import quota goods;

"preferential quota goods" has the meaning given in regulation 2(1) of the Customs PTA Regulations;

"Preferential Quota Table" has the meaning given in regulation 2(1) of the Customs PTA Regulations;

"processed" refers to any action that substantially alters the initial product, including heating, smoking, curing, maturing, drying, marinating, extraction, extrusion or a combination of those processes;

[[F1]"quota close date" has the meaning given in regulation 7 as regards the quotas listed in the Quota Table;**]**

"quota duty rate" has the meaning given in—

(a) regulation 10 for the purposes of Chapter 2 of Part 2;

(b) regulation 18 for the purposes of Chapter 3 of Part 2; or

(c) for the purposes of Part 3—

(i) regulation 18 as regards the quotas listed in the Quota Table; or

(ii) regulation 4 of the Customs PTA Regulations as regards the quotas listed in the Preferential Quota Table;

"quota goods" means goods which are—

(a) "quota goods" within the meaning of regulation 9 for the purposes of Chapter 2 of Part 2;

(b) "quota goods" within the meaning of regulation 17 for the purposes of Chapter 3 of Part 2; or

(c) for the purposes of Part 3—

(i) "quota goods" within the meaning of regulation 17 as regards the quotas listed in the Quota Table; or

(ii) preferential quota goods as regards the quotas listed in the Preferential Quota Table;

"quota number" has the meaning given in—

(a) regulation 3 as regards the quotas listed in the Quota Table; or

(b) regulation 2(1) of the Customs PTA Regulations as regards the quotas listed in the Preferential Quota Table;

[[F2]"quota open date" has the meaning given in regulation 7 as regards the quotas listed in the Quota Table;**]**

"Quota Table" means the table comprising three Parts which is so named in the document **[**[F3]entitled "Tariff Quotas, **[**[F4]version 4.4" dated 26th November 2025**]]**;

"quota period" has the meaning given in—

(a) regulation 7 as regards the quotas listed in the Quota Table; or

(b) regulation 8(1) of the Customs PTA Regulations as regards the quotas listed in the Preferential Quota Table;

"quota volume" has the meaning given in—

(a) regulation 6 as regards the quotas listed in the Quota Table; or

(b) regulation 9 of the Customs PTA Regulations as regards the quotas listed in the Preferential Quota Table;

"working day" means any day except—

(a) a Saturday or Sunday; or

(b) a bank holiday within the meaning of section 1 of the Banking and Financial Dealings Act 1971 [M5], including those bank holidays occurring only in part of the United Kingdom.

(2) Other words and expressions have the meaning given in the Customs Tariff (Establishment) (EU Exit) Regulations 2020 [M6].

Textual Amendments

F1 Words in reg. 2(1) inserted (1.7.2021) by The Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (EU Exit) (Amendment) (No. 3) Regulations 2021 (S.I. 2021/693), regs. 1(2), **2(2)(a)**

F2 Words in reg. 2(1) inserted (1.7.2021) by The Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (EU Exit) (Amendment) (No. 3) Regulations 2021 (S.I. 2021/693), regs. 1(2), **2(2)(b)**

F3 Words in reg. 2(1) substituted (18.3.2022) by The Customs Tariff (Preferential Trade and Tariff Quotas) (EU Exit) (Amendment) Regulations 2022 (S.I. 2022/174), regs. 1(2), **3(2)**

F4 Words in reg. 2(1) substituted (1.1.2026) by The Customs (Tariff and Miscellaneous Amendments) (No. 4) Regulations 2025 (S.I. 2025/1289), regs. 1(1), **16**

Commencement Information
I2 Reg. 2 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

Marginal Citations
M2 S.I. 2020/1457.
M3 S.I. 2018/1249, amended by S.I. 2019/486; there are other amending instruments, but none is relevant.
M4 S.I. 2018/1248, to which there are amending instruments which are not relevant.
M5 1971 c. 80.
M6 S.I. 2020/1430.

PART 2

Goods subject to a quota

CHAPTER 1

Preliminary

Individual quotas

3.—(1) Where, by virtue of section 11 of the Act, goods imported into the United Kingdom are subject to a quota, that quota is identified by a unique reference number as set out in column 1 of the Quota Table ("quota number").

(2) The quota number comprises a six-digit numerical code which uniquely identifies the quota.

(3) A quota, as identified by the quota number, may include one or more types of goods provided that the unit of measure which establishes the quota volume is the same for each type of goods to which the quota applies.

Commencement Information
I3 Reg. 3 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

Commodity codes

4. The commodity code applicable to goods subject to a quota is the code for the goods concerned which is specified in column 2 of the Quota Table.

Commencement Information
I4 Reg. 4 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

Country of origin

5.—(1) The country of origin in relation to goods subject to a quota is the country of origin specified in column 3 of the Quota Table corresponding with the quota number in the corresponding row of that Table ("country of origin").

(2) Where a country of origin is specified in relation to goods subject to a quota, the goods concerned are goods which originate from that country.

Commencement Information

I5 Reg. 5 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

Quota volume

6.—(1) The quota volume in relation to goods subject to a quota is the total quantity, however expressed, of those goods which may be imported into the United Kingdom as quota goods during each quota period ("quota volume").

(2) [F5]...The quota volume in relation to goods subject to a quota is set out in column 5 of the Quota Table as a figure or formula including a unit of measure against the relevant commodity code for those goods and applies to the quota period in the corresponding row of that Table.

[[F6](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 **[**[F7]on the commencement of the quota period in 2022**]** and which continues in effect **[**[F8]within the period ending with the day of the next quota close date marking the expiry of the quota period for the quota 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 sub-paragraph (a).**]**

[[F9](2B) In the case of goods subject to a quota identified by the quota numbers 05.1922, 05.2115 and 05.2116, the applicable quota volume is subject to an annual increase as follows—

(a) the quantity set out in column 5 of the Quota Table is the quota volume for the quota period commencing on 1st January 2023 and expiring on 31st December 2023;

(b) for each subsequent quota period **[**[F10]until the expiry of the quota period which commenced on 1st January 2025 and expires on 31st December 2025,**]**, the quota volume is the quantity resulting from applying an increase of 33,000kg to the quota volume that had been in effect during the immediately preceding quota period.**]**

[F11](3) . . . . . .

[F12](4) . . . . . .

Textual Amendments

F5 Words in reg. 6(2) omitted (18.3.2022) by virtue of The Customs Tariff (Preferential Trade and Tariff Quotas) (EU Exit) (Amendment) Regulations 2022 (S.I. 2022/174), regs. 1(2), **3(3)(a)**

F6 Reg. 6(2A) inserted (1.7.2021) by The Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (EU Exit) (Amendment) (No. 3) Regulations 2021 (S.I. 2021/693), regs. 1(2), **2(3)**

F7 Words in reg. 6(2A)(a) substituted (1.1.2023) by The Customs (Tariff Quotas) (EU Exit) (Amendment) (No. 2) Regulations 2022 (S.I. 2022/1283), regs. 1(b), **2(3)(a)**

F8 Words in reg. 6(2A)(a) substituted (17.11.2021) by The Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (EU Exit) (Amendment) (No. 4) Regulations 2021 (S.I. 2021/1192), regs. 1(2), **6(3)**

F9 Reg. 6(2B) inserted (1.1.2023) by The Customs (Tariff Quotas) (EU Exit) (Amendment) (No. 2) Regulations 2022 (S.I. 2022/1283), regs. 1(b), **2(3)(b)**

F10 Words in reg. 6(2B)(b) inserted (27.4.2025) by The Customs (Tariff and Miscellaneous Amendments) Regulations 2025 (S.I. 2025/417), regs. 1(b), **5(3)**

F11 Reg. 6(3) omitted (18.3.2022) by virtue of The Customs Tariff (Preferential Trade and Tariff Quotas) (EU Exit) (Amendment) Regulations 2022 (S.I. 2022/174), regs. 1(2), **3(3)(b)**

F12 Reg. 6(4) omitted (18.3.2022) by virtue of The Customs Tariff (Preferential Trade and Tariff Quotas) (EU Exit) (Amendment) Regulations 2022 (S.I. 2022/174), regs. 1(2), **3(3)(b)**

Commencement Information

I6 Reg. 6 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

Quota period

7.—(1) Each period during which a quota applies ("quota period") commences at the beginning of each date in column 6 of the Quota Table (the "quota open date") and expires at the end of the corresponding date in column 7 of that Table (the "quota close date").

(2) A quota period applies between the quota open date and the quota close date as though that period had already commenced on IP completion day and also applies to the period falling between those dates in each year following the year in which IP completion day falls.

Commencement Information

I7 Reg. 7 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

Retaining commodity codes in the Quota Table

8. Where a commodity code listed in the Quota Table has been deleted and is not replaced in the Goods Classification Table, then, for the purposes of applying the quota, the original code must be retained in the Quota Table and continues to apply to goods as originally classified under that code.

Commencement Information

I8 Reg. 8 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

CHAPTER 2

First Come, First Served quotas: Parts A and B of the Quota Table

Quota goods

9.—(1) Goods qualify as "quota goods" for the purposes of this Chapter if—

(a) the commodity code applicable to the goods is listed in Part A or Part B of the Quota Table;

(b) where a country of origin is specified in Part A or Part B of the Quota Table in relation to the goods, the goods originate from the country so specified;

(c) the goods meet the conditions which they are required to meet as set out in Part A of Schedule 1;

(d) the quantity of the goods imported during the quota period does not exceed the quota volume for those goods;

(e) the quota period for the goods has not expired; and

(f) a request to benefit from the quota for the relevant goods was received by Customs together with the declaration of the goods for a customs procedure.

(2) Where one or more consignments of goods is or are of a quantity which is partly within the quota volume for those goods but which also partly exceeds that quota volume, only the quantity of those goods which is within the relevant quota volume qualifies as quota goods.

(3) In this Chapter—

(a) references to goods are to the goods specified in Part A or Part B of the Quota Table;

(b) "a customs procedure" means—

(i) for goods listed in Part A of the Quota Table, the free-circulation procedure [M7];

(ii) for goods listed in Part B of the Quota Table, an authorised use procedure [M8]; and

(iii) references to a declaration of the goods for a Customs procedure are to be read as including a reference to any such declaration made to HMRC under equivalent provisions of direct EU legislation [M9] that have effect in Northern Ireland in respect of goods imported into the United Kingdom as a result of their entry into Northern Ireland.

Commencement Information

I9 Reg. 9 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

Marginal Citations

M7 "The free-circulation procedure" is defined in section 3 of the Act.

M8 See paragraph 13 of Schedule 2 to the Act for the meaning given to declaring goods for an authorised use procedure.

M9 "Direct EU legislation" has the meaning given in section 3(2) of the European Union (Withdrawal) Act 2018 (c. 16).

Calculating the quota duty rate

10. The "quota duty rate", in relation to quota goods, is—

(a) where the rate of duty set out in column 4 of Part A or column 4 of Part B of the Quota Table is expressed only as a percentage, that percentage of the customs value of those goods; or

(b) where the quota duty rate is dependent on applying a formula set out in column 4 of that Table against the commodity code in the corresponding row of that Table, the result of applying that formula.

Commencement Information

I10 Reg. 10 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

Applying the quota duty rate

11.—(1) Goods listed in Part A of the Quota Table that qualify as quota goods are subject to the quota duty rate.

(2) Goods listed in Part B of the Quota Table that qualify as quota goods are subject to the quota duty rate if those goods have also been declared for an authorised use procedure in accordance with the Special Procedures Regulations.

(3) Where goods imported into the United Kingdom are subject to a relief from liability to import duty under paragraph (2) on the basis of those goods meeting the conditions set out in these Regulations in relation to each relevant quota—

(a) that relief is limited to the quota duty rate for the quota goods; and

(b) the quantity of the quota goods that are to benefit from the relief is limited to the quota volume.

Commencement Information

I11 Reg. 11 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

Deductions from the quota volume

12.—(1) Deductions from the quota volume must be made in the order in which Customs accept the request to benefit from the relevant quota, together with the associated declaration for a customs procedure.

(2) For the purposes of paragraph (1), the order of acceptance of the goods by Customs is determined by reference to the date of acceptance by Customs of the declaration for a customs procedure.

(3) Where the declaration for a customs procedure is accepted by Customs on 1st, 2nd or 3rd January of any year, the declaration is deemed to have been accepted on 3rd January of the same year or, if 3rd January is not a working day, on the next working day following 3rd January.

(4) Where acceptance by Customs of any request referred to in paragraph (1) occurs on the same day as acceptance by Customs of the associated declaration for a customs procedure for the goods, acceptance of the request and of the declaration is to be treated as having occurred simultaneously.

(5) Subject to paragraph (7), the quantity to be deducted from the quota volume is the quantity of goods for which Customs has accepted the request to benefit from the relevant quota.

(6) When the quantity of quota goods deducted from the quota volume for those goods in any quota period is equal to the quota volume, the quota is exhausted.

(7) On a day when the total quantity of goods for which requests under paragraph (1) are accepted exceeds the remaining quota volume, deductions must be apportioned between all such requests on a pro rata basis calculated by reference to the quantity of goods requested in each case.

(8) For the purposes of this regulation, where a quota ("a linked quota") is linked to one or more other quotas by virtue of being entered in the Quota Table against the same corresponding quota volume, a deduction from quota volume for the linked quota in respect of a quantity of imported quota goods is also to operate as a deduction in respect of the same quantity of goods from each of the other quotas.

[[F13](9) Where the entry for a linked quota in column 1 of the Quota Table is followed by a reference to a "coefficient", the quantity of imported quota goods which is to be deducted from quota volume for the purposes of paragraph (8) is subject to the application of the coefficient specified for that entry.**]**

Textual Amendments

F13 Reg. 12(9) inserted (1.1.2023) by The Customs (Tariff Quotas) (EU Exit) (Amendment) (No. 2) Regulations 2022 (S.I. 2022/1283), regs. 1(b), **2(4)**

Commencement Information

I12 Reg. 12 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

Allocation of quotas

13.—(1) Deductions from the quota volume in accordance with regulation 12 must not be allocated to requests to benefit from a quota any earlier than the working day after the date of acceptance by Customs of the declaration for a customs procedure for those goods.

(2) Allocation of the quota volume by Customs must take account of all requests to benefit from the quota which have been accepted by Customs together with declarations for a customs procedure up to and including the working day prior to the day of allocation of the relevant quota.

(3) Where, on any day, the total quantity of any quota goods in respect of which requests to benefit from the quota have been accepted by Customs together with declarations for a customs procedure exceeds the quota volume, or remaining quota volume for the goods, the quota volume, or remaining quota volume, must be allocated on a pro rata basis calculated by reference to the requests for quantities of goods to be treated as quota goods and declared for a customs procedure.

(4) Where a quantity of goods has been allocated to a quota on the basis of incorrect information or an error by the person making a Customs declaration or Customs, the remaining quota volume must be adjusted accordingly to take account of the incorrect information or error.

Commencement Information
I13 Reg. 13 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

Allocation of quotas over more than one period

14.—(1) This regulation applies where more than one period is entered in the Quota Table as a quota period in respect of which a quota applies.

(2) Subject to paragraph (3), on the expiry of a quota period, if there is quota volume which is unallocated once all the deductions from the quota volume under regulation 12 (if any) have been made, that unallocated quota volume is to be added to the quota volume which applies for the following quota period.

(3) Any quota volume which remains unallocated on the expiry of a quota period which closes on 31st December is not to be carried over to the following quota period.

Commencement Information
I14 Reg. 14 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

Critical quotas

15.—(1) Where goods are subject to a quota and the quota is designated critical under paragraphs (2) or (3), security for the full amount of duty at the standard rate must, unless otherwise directed by HMRC, be provided to Customs at the time of a request to benefit from the quota.

(2) Subject to paragraphs (3) and (4), a quota becomes critical when HMRC gives notice that 90 percent of the whole quota volume has been allocated.

(3) HMRC may publish a notice—

(a) varying the percentage figure to be applied under paragraph (2) in respect of the goods for the period specified in the notice; or

(b) providing for other cases where a quota becomes critical in respect of specific goods.

(4) In a case to which regulation 14 applies, for the purposes of paragraph (2) the "whole quota volume" is the sum of the quota volumes entered in column 5 of the Quota Table for the quota concerned.

Commencement Information
I15 Reg. 15 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

CHAPTER 3

Licensed quotas: Part C of the Quota Table

Scope of this Chapter

16. This Chapter has effect subject to the arrangements under Part 3 for the importation of quota goods to be subject to a licensing system.

Commencement Information
I16 Reg. 16 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

Quota goods

17.—(1) Goods qualify as "quota goods" for the purposes of this Chapter if—

(a) the commodity code applicable to the goods is listed in Part C of the Quota Table;

(b) where a country of origin is specified in Part C of the Quota Table in relation to the goods, the goods originate from that country;

(c) the goods meet the conditions which they are required to meet as set out in Part B of Schedule 1;

(d) the quantity of the goods imported during the quota period does not exceed the quota volume for those goods; and

(e) a request to benefit from the quota for the relevant goods was received by Customs together with the declaration of the goods for a customs procedure.

(2) The goods listed in Part C of the Quota Table are each subject to the quota which is identified in the corresponding row of the Table.

(3) In this Chapter—

(a) references to goods are to the goods specified in Part C of the Quota table;

(b) a "customs procedure" means—

(i) for goods listed in the first section of Part C of the Quota Table, the free-circulation procedure;

(ii) for goods listed in the second section of Part C of the Quota Table, the authorised use procedure; and

(iii) references to a declaration of the goods for a Customs procedure are to be read as including a reference to any such declaration made to HMRC under equivalent provisions of direct EU legislation that have effect in Northern Ireland in respect of goods imported into the United Kingdom as a result of their entry into Northern Ireland.

Commencement Information
I17 Reg. 17 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

Calculating the quota duty rate

18. The "quota duty rate", in relation to quota goods, is—

(a) where the rate of duty set out in column 4 of Part C of the Quota Table is expressed only as a percentage, that percentage of the customs value of those goods; or

(b) where the quota duty rate is dependent on applying a formula set out in column 4 of that Table against the commodity code in the corresponding row of that Table, the result of applying that formula.

Commencement Information
I18 Reg. 18 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

Applying the quota duty rate

19.—(1) Goods listed in the first section of Part C of the Quota Table that qualify as quota goods are subject to the quota duty rate provided that, on the declaration of the goods for the free-circulation procedure, an import licence in respect of the goods is valid in accordance with regulation 35.

(2) Goods listed in the second section of Part C of the Quota Table that qualify as quota goods are subject to the quota duty rate provided that—

(a) those goods have been declared for an authorised use procedure in accordance with the Special Procedures Regulations; and

(b) on the declaration of the goods for an authorised use procedure, an import licence in respect of the goods is valid in accordance with regulation 35.

(3) Where goods imported into the United Kingdom are subject to a relief from a liability to import duty under paragraph (2) on the basis of those goods meeting the conditions set out in these Regulations in relation to each relevant quota—

(a) the relief is limited to the quota duty rate for the quota goods; and

(b) the quantity of the quota goods which are to benefit from the relief is limited to the quota volume.

Commencement Information
I19 Reg. 19 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

PART 3

Import Licences: Part C of the Quota Table and the Preferential Quota Table

CHAPTER 1

Preliminary

Application of this Part

20. This Part applies—

(a) to any quota identified by a quota number which is listed in Part C of the Quota Table (and for the purposes of identifying each quota, the quota numbers so listed are also set out in column (1) of Part A of the Licensing Table); and

(b) to any quota identified by a quota number which commences with the three digits "054" and which is listed in the Preferential Quota Table (and for the purposes of identifying each quota, the quota numbers of that description so listed are also set out in column (1) of Part B of the Licensing Table),

and references to a "quota" in this Part mean any quota identified by a quota number of a description specified in paragraph (a) or (b).

Commencement Information

I20 Reg. 20 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

Interpretation of this Part

21.—(1) In this Part—

"available quantity" has the meaning given in regulation 22;

"declarant", in relation to a Customs declaration in respect of any goods, means—

(a) the person who has made the declaration; or

(b) the person on whose behalf it was made;

"EORI number" has the meaning given in regulation 25(6)(c);

"extract" has the meaning given in regulation 38(1);

"Licensing Table" means the table comprising two Parts in Schedule 2;

"operator" has the meaning given in regulation 24;

"quota" has the meaning given in regulation 20;

[[F14]"specified quota" means any of the following quotas—

(a) 05.4970;

(b) 05.4971;

(c) 05.4972;

(d) 05.4973;

(e) 05.4974;

(f) 05.4975;

(g) 05.4976;**]**

"sub-period" means any sub-period of the quota period for the quota concerned which is specified in column (10) of the Licensing Table;

"transferee" has the meaning given in regulation 38.

(2) In this Part—

(a) any reference to the release of goods under the free-circulation procedure as it applies to goods—

(i) that are specified in the second section of Part C of the Quota Table; or

(ii) that are "authorised use goods" as described in regulation 5(1)(b) of the Customs PTA Regulations,

is to be read as if it were a reference to those goods being declared for an authorised use procedure in accordance with the Special Procedures Regulations;

(b) references to a Customs declaration or to a declaration for a Customs procedure are to be read as including a reference to any such declaration made to HMRC under equivalent provisions of direct EU legislation that have effect in Northern Ireland in respect of goods imported into the United Kingdom as a result of their entry into Northern Ireland.

Textual Amendments

F14 Words in reg. 21(1) inserted (coming into force in accordance with reg. 1(2) of the amending S.I.) by The Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (Australia) (Amendment) Regulations 2023 (S.I. 2023/195), **reg. 3(2)**

Commencement Information

I21 Reg. 21 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

CHAPTER 2

Applying for an import licence

Applying for an import licence: available quantity

22.—(1) The Secretary of State may publish a notice inviting applications to be made for an import licence in respect of any quota specified in the notice.

(2) A notice published by the Secretary of State under paragraph (1) must be published before the commencement of the quota period or sub-period in respect of which applications for the import licence are invited and must specify the quantity of quota goods available for the quota concerned (the "available quantity").

(3) The total sum of each available quantity specified in notices published under paragraph (1) in respect of the same quota period may not exceed the quota volume for the quota concerned.

(4) In determining the available quantity for each quota, the Secretary of State may take into account—

(a) where applications are invited for a sub-period, the proportion of quota volume corresponding with that sub-period for the quota concerned;

(b) any quota volume already allocated by the previous issue of import licences for the quota period concerned;

(c) any quota volume which has been allocated but has not been used for the quota period concerned, including in any case where an import licence has been surrendered to the Secretary of State under regulation 39.

(5) If the available quantity specified in a notice published by the Secretary of State is subject to a conversion factor, the particulars of the applicable conversion factor must also be given by the Secretary of State in the notice.

(6) An available quantity is subject to a conversion factor where the quota is marked "CF1" or "CF2" in column (1) of the Licensing Table and the applicable conversion factor which is specified in the corresponding footnote is to be applied to establish the available quantity for the goods concerned.

(7) Any reference in this Part to an available quantity specified in a notice published under paragraph (1) is a reference to the available quantity for which applications for an import licence have been invited by the Secretary of State in respect of the quota concerned.

Commencement Information

I22 Reg. 22 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

Conditions for granting an import licence

23.—(1) The Secretary of State may grant an application for an import licence if the Secretary of State is satisfied that the requirements of this regulation have been met.

(2) The requirements are that—

(a) the quantity applied for does not exceed the available quantity specified in a notice published by the Secretary of State under regulation 22(1);

(b) the applicant is an operator;

(c) the licence application has been submitted in accordance with regulation 25; and

(d) the applicant has lodged a security in accordance with regulation 26.

(3) If the application is made in respect of a quota—

(a) for which the entry in column (3) of the Licensing Table is "Yes" (indicating that a reference quantity applies); [F15]...

[F16](b) . . . . . .

the requirements relating to the applicable reference quantity in regulation 27 apply, unless those requirements are suspended by the Secretary of State under regulation 28.

(4) If the application is made in respect of a quota for which the entry in column (4) of the Licensing Table is "Yes" (indicating that proof of origin is required), the applicant must submit to the Secretary of State —

(a) in the case of a quota listed in Part A of that Table, a declaration that the goods to be imported originate from the country of origin specified in the Quota Table; or

(b) in the case of a quota listed in Part B of that Table, a declaration that the goods qualify as originating goods in accordance with regulation 6 of the Customs PTA Regulations.

(5) If the application—

(a) is made in respect of a quota for which the entry in column (5) of the Licensing Table is "Yes" (indicating that proof of trade is required); [F17]...

[F18](b) . . . . . .

the applicant must show proof of trade in accordance with regulation 29.

(6) If the application is made in respect of a quota for which the entry in column (6) of the Licensing Table is "Yes" (indicating that a certificate of authenticity is required), the applicant must submit that certificate in accordance with regulation 30.

(7) If the application is made in respect of a quota for which the entry in column (7) of the Licensing Table is "Yes" (indicating that an Inward Monitoring Arrangement certificate is required), the applicant must submit that certificate in accordance with regulation 31.

(8) If the application is made in respect of a quota for which the entry in column (8) of the Licensing Table is "Yes" (indicating that a declaration of independence is required), the applicant must submit that declaration in accordance with regulation 32, unless a previous declaration of independence remains in force in accordance with that regulation for the quota concerned.

(9) If the application is made in respect of a quota for which the entry in column (9) of the Licensing Table is "Yes" (indicating that an export certificate is required), the applicant must submit that certificate in accordance with regulation 33, unless—

(a) this requirement is disapplied by the Secretary of State for the purpose of removing the limit to the quantity applied for which would otherwise apply under regulation 33(3); and

(b) the Secretary of State has given notice to that effect in the notice published under regulation 22(1) inviting applications for the quota concerned.

(10) The Secretary of State may require the applicant to provide such documents and evidence as the Secretary of State considers necessary for the verification of any information given in the licence application.

Textual Amendments

F15 Word in reg. 23(3) omitted (17.11.2021) by virtue of The Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (EU Exit) (Amendment) (No. 4) Regulations 2021 (S.I. 2021/1192), regs. 1(2), **6(4)(a)(i)**

F16 Reg. 23(3)(b) omitted (17.11.2021) by virtue of The Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (EU Exit) (Amendment) (No. 4) Regulations 2021 (S.I. 2021/1192), regs. 1(2), **6(4)(a)(ii)**

F17 Word in reg. 23(5) omitted (17.11.2021) by virtue of The Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (EU Exit) (Amendment) (No. 4) Regulations 2021 (S.I. 2021/1192), regs. 1(2), **6(4)(b)(i)**

F18 Reg. 23(5)(b) omitted (17.11.2021) by virtue of The Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (EU Exit) (Amendment) (No. 4) Regulations 2021 (S.I. 2021/1192), regs. 1(2), **6(4)(b)(ii)**

Commencement Information

I23 Reg. 23 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

Operator

24.—(1) An operator is a person who is—

(a) registered under the Value Added Tax Act 1994 [M10]; and

(b) established in the United Kingdom.

(2) In this regulation, "established in the United Kingdom" means—

(a) in the case of an individual, where the individual is resident in the United Kingdom;

(b) in any other case, where the person has—

(i) a registered office in the United Kingdom; or

(ii) a permanent place in the United Kingdom from which the person carries out activities which the person is constituted to perform.

Commencement Information

I24 Reg. 24 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

Marginal Citations

M10 1994 c. 23.

Application procedure

25.—(1) Subject to paragraphs (2) and (3), an application for an import licence must be received by the Secretary of State—

(a) in the case of any application made before the commencement of the quota period, within the period of seven days beginning with the first day of the month which precedes the commencement of the quota period for the quota concerned and no later than 17.00 hours on the last working day within that period;

(b) in the case of any application made after the commencement of the quota period within the period of seven days beginning with the first day of each month throughout the remaining quota period and no later than 17.00 hours on the last working day within that period.

(2) Any application for an import licence made before the commencement of a quota period beginning on 1st January must be received within the period of seven days beginning with 17th November of the preceding year and no later than 17.00 hours on the last working day within that period.

[[F19](3) An application for an import licence in respect of—

(a) a specified quota, or

(b) a quota for which a certificate of authenticity or an Inward Monitoring Arrangement certificate is required to be submitted under regulation 23(6) or, as the case may be (7),

may be received at any time.**]**

(4) An applicant may not make more than one application per month in respect of the same quota, except that—

(a) an applicant may make two applications for the same quota during the month of November, if one of those applications is required to be submitted within the period beginning 17th November for the purposes of paragraph (2); and

[[F20](b) an applicant may make more than one such application per month if the application is for—

(i) a specified quota, or

(ii) a quota for which a certificate of authenticity or an Inward Monitoring Arrangement certificate is required to be submitted under regulation 23.**]**

(5) If an applicant makes more than one application in respect of a quota covering different—

(a) commodity codes, as specified in column 2 of the Quota Table or column 3 of the Preferential Quota Table, as the case may be, and corresponding with the entry for the quota concerned;

(b) countries of origin; or

(c) quota duty rates,

those applications will be treated as a single application for the purposes of paragraph (4) if they are made at the same time and in respect of the same quota.

(6) An application for an import licence must—

(a) be made in the name of the person who is to be the holder of the licence;

(b) identify the quota number for the goods concerned; and

(c) include a valid Economic Operators' Identification Number ("EORI number") assigned by HMRC on the registration of the applicant under Article 9 of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code [M11], read with Articles 5 and 6 of Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code [M12].

(7) An application for an import licence may be withdrawn by the applicant at any time before 17.00 hours on the last working day of the period during which that application was received by the Secretary of State under paragraph (1) or (2).

Textual Amendments

F19 Reg. 25(3) substituted (coming into force in accordance with reg. 1(2) of the amending S.I.) by The Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (Australia) (Amendment) Regulations 2023 (S.I. 2023/195), **reg. 3(3)(a)**

F20 Reg. 25(4)(b) substituted (coming into force in accordance with reg. 1(2) of the amending S.I.) by The Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (Australia) (Amendment) Regulations 2023 (S.I. 2023/195), **reg. 3(3)(b)**

Commencement Information

I25 Reg. 25 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

Marginal Citations

M11 EUR 952/2013, as amended by S.I. 2019/714. There are other amendments but none is relevant.

M12 EUR 2015/2446, as amended by S.I. 2019/714 and S.I. 2019/715.

Lodging of security

26.—(1) The security which is payable in connection with the application for an import licence must be lodged with the Secretary of State within the same period as the period during which the application for the import licence is to be received under regulation 25.

(2) The amount of security to be lodged in connection with the licence application is the amount payable as a result of applying the formula for the quota concerned set out in column (2) of the Licensing Table to the quantity of quota goods specified in the licence application, save that such amount must be rounded down to the nearest pound.

(3) Subject to any decision under regulation 42(3) that the security is forfeited, any security lodged in respect of a quantity of quota goods for which an import licence is not granted must be returned to the person who lodged the security.

Commencement Information

I26 Reg. 26 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

Reference quantity

27.—(1) Where this regulation applies, the total quantity of goods specified in applications for an import licence submitted by an applicant in respect of a quota period—

(a) may not exceed the applicant's applicable reference quantity; and

(b) if an application concerns a sub-period, may not exceed the proportion of the applicant's applicable reference quantity corresponding with the sub-period.

(2) The applicant's applicable reference quantity is the average annual quantity of goods released by that person under the free-circulation procedure, calculated by reference to—

(a) the quantity of goods released during the two consecutive 12 month periods ending two months before the commencement of the period for receiving applications for an import licence for the relevant goods under regulation 25(1)(a) or 25(2); or

(b) as regards the beef and veal quotas which are marked "BV1" in the Licensing Table, the quantity of goods released by the applicant during the period of 12 months ending two months before the commencement of the period for receiving applications for an import licence for the relevant goods under regulation 25(1)(a) or 25(2).

(3) The quantity of goods referred to in paragraph (2) is to be calculated by reference to—

(a) any goods released by the applicant for which the description as specified in the Goods Classification Table is the same as the goods which are subject to the quota concerned; and

(b) in the case of the quota 05.4003, in addition, any goods released by the applicant which fall within the following commodity codes—

(i) 02010000;

(ii) 02020000;

(iii) 02061095;

(iv) 02062991.

(4) The applicant must show evidence of its applicable reference quantity for the goods specified in the licence application, and such evidence may include a declaration for a Customs procedure (including a certified copy of such a declaration) which—

(a) shows that the goods were subject to the free-circulation procedure; and

(b) indicates that the applicant for the licence was the declarant.

(5) If an applicant can show to the satisfaction of the Secretary of State that it constitutes a merger of two or more persons such that the applicant is a merged applicant—

(a) the applicable reference quantity for the merged applicant will be the combined sum of the goods which each predecessor to the merger could have taken into account in making a separate licence application had the merger not occurred; and

(b) for the purposes of providing evidence of reference quantity under paragraph (4), documentation obtained prior to the merger by each predecessor to the merger may be treated as evidence in relation to the application made by the merged applicant.

Commencement Information

I27 Reg. 27 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

Suspension of reference quantity

28.—(1) The Secretary of State may publish a notice suspending the requirement to show applicable reference quantity in accordance with regulation 27 in respect of any quota specified in the notice.

(2) The notice may be given if—

(a) by the end of the ninth month of the quota period, the sum of the quantities specified in all licence applications in respect of the quota concerned is less than the remaining quantity available under that quota; or

(b) in the opinion of the Secretary of State, due to the occurrence of abnormal and unforeseeable circumstances, the sum of the quantities remaining to be specified in licence applications in respect of the quota concerned is anticipated to be less than the remaining quantity available under that quota.

(3) The period of any suspension must be specified in the notice and may not exceed the end of the quota period.

[[F21](4) For the purposes of the requirement to show proof of trade in accordance with regulation 29(1)(a) for a quota to which regulation 27 applies, regulation 27 is deemed to apply irrespective of whether reference quantity is suspended under this regulation in respect of the quota concerned.**]**

Textual Amendments

F21 Reg. 28(4) inserted (17.11.2021) by The Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (EU Exit) (Amendment) (No. 4) Regulations 2021 (S.I. 2021/1192), regs. 1(2), **6(5)**

Commencement Information

I28 Reg. 28 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

Proof of trade

29.—(1) Where this regulation applies, the proof of trade must show that the applicant has, during each relevant preceding period, released under the free-circulation procedure at least 25 tonnes—

(a) **[**[F22]of goods for which the description as specified in the Goods Classification Table is the same as the goods which are subject to the quota in respect of which the licence application is made**]**, if the application is for a quota to which regulation 27 or 32 applies; or

(b) in any other case, of goods which—

(i) are of a description which falls within the same sector in column (1) of the Proof of Trade Table set out in Schedule 3 as the goods specified in the licence application; and

(ii) fall within a commodity code which is specified in column (2) of that Table in the corresponding row for that sector.

(2) Proof of trade may include—

(a) a Customs declaration showing that the free-circulation procedure has been applied to the relevant goods and containing a reference to the applicant as declarant; or

(b) a used import licence endorsed by an HMRC officer (whether made available in electronic form or otherwise) showing that the free-circulation procedure has been applied to the relevant goods and containing a reference to the applicant as the licence holder or transferee.

(3) Any proof of trade of trade provided under paragraph (2) must, in respect of each relevant preceding period, contain a reference to a valid EORI number assigned by HMRC on the registration of the applicant.

(4) In this regulation—

(a) for goods subject to a quota which is marked "BV1" in the Licensing Table, the "relevant preceding period" means the period of 12 months ending two months before the commencement of the period for receiving applications for an import licence for those goods under regulation 25(1)(a) or 25(2);

(b) for other goods, a "relevant preceding period" means each of—

(i) the period of 12 months ending two months before the commencement of the period for receiving applications for an import licence for the relevant goods under regulation 25(1)(a) or 25(2); and

(ii) the period of 12 months immediately preceding that 12 month period.

Textual Amendments

F22 Words in reg. 29(1)(a) substituted (14.4.2021) by The Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (EU Exit) (Amendment) Regulations 2021 (S.I. 2021/382), regs. 1(2), **4(2)**

Commencement Information

I29 Reg. 29 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

[F23Suspension of proof of trade

29A.—(1) The Secretary of State may publish a notice suspending the requirement to show proof of trade in accordance with regulation 29 in respect of any quota specified in the notice.

(2) The notice may be given if, in the opinion of the Secretary of State, due to the occurrence of abnormal and unforeseeable circumstances, the number of licence applications likely to be submitted in respect of the quota concerned is fewer than the equivalent number of such applications received in the preceding quota period.

(3) The period of any suspension must be specified in the notice and may not exceed the end of the quota period.**]**

Textual Amendments

F23 Reg. 29A inserted (17.11.2021) by The Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (EU Exit) (Amendment) (No. 4) Regulations 2021 (S.I. 2021/1192), regs. 1(2), **6(6)**

Certificate of authenticity

30.—(1) Where this regulation applies, the applicant must submit with the licence application—

(a) the original certificate of authenticity which has been issued by the recognised authority for the exporting country identifying the origin of the goods and certifying that the particulars of the goods set out in the certificate are accurate; and

(b) a copy of that certificate.

(2) The recognised authority for the exporting country is the authority listed in the footnote to the entry in column (6) of the Licensing Table corresponding with the row for the quota concerned.

(3) The certificate of authenticity must be valid on the date on which the licence application is submitted.

(4) A certificate of authenticity is deemed to be valid for the purposes of paragraph (3)—

(a) for a period of three months from the date of its issue; or

(b) if that period of three months extends beyond the last day of the quota period in respect of the quota concerned, until the end of the quota period.

(5) Once a certificate of authenticity has been submitted with a licence application, it cannot be used in connection with any other application for an import licence.

(6) The original certificate of authenticity must be retained by the Secretary of State.

(7) If an import licence is issued, the quantity of quota goods to be imported under the licence is to be noted on the copy of the certificate of authenticity along with the licence issue number and the copy certificate is to be returned to the applicant.

Commencement Information

I30 Reg. 30 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

Inward Monitoring Arrangement certificate

31.—(1) Where this regulation applies, the applicant must submit with the licence application—

(a) the original Inward Monitoring Arrangement certificate (the "IMA 1") which has been issued by the recognised authority for the exporting country, identifying the origin of the goods and certifying that the particulars of the goods set out in the certificate are accurate; and

(b) a copy of that IMA 1.

(2) The recognised authority for the exporting country is the authority listed in the footnote to the entry in column (7) of the Licensing Table corresponding with the row for the quota concerned.

(3) The IMA 1 must be valid on the date on which the licence application is submitted.

(4) An IMA 1 is deemed to be valid for the purposes of paragraph (3)—

(a) from the date of its issue until the final day of the month which is the eighth month following its issue; or

(b) if that period ending with the final day of the eighth month extends beyond 31st December in the year in which the IMA 1 was issued, until 31st December of that year.

(5) An IMA 1 which has been submitted with a licence application cannot be used in connection with any other application for an import licence.

(6) The original IMA 1 must be retained by the Secretary of State.

(7) If an import licence is issued, the quantity of quota goods to be imported under the licence is to be noted on the copy of the IMA 1 along with the licence issue number and the copy of the IMA 1 is to be returned to the applicant.

Commencement Information

I31 Reg. 31 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

Declaration of independence

32.—(1) Where this regulation applies, a declaration of independence must be made by the applicant containing—

(a) a declaration that the applicant is not linked with any other person applying to the Secretary of State in respect of the same quota; or

(b) if the applicant is linked with another person applying to the Secretary of State in respect of the same quota, a declaration to that effect identifying the linked person and providing evidence that the applicant regularly engages in substantial economic activities with other third parties.

(2) An applicant is linked with another person if the applicant—

(a) has close business links with that person;

(b) has family ties with that person; or

(c) has an important business relationship with that person.

(3) In this regulation—

(a) a person (A) has "close business links" with another person (B) if—

(i) B is a parent undertaking of A;

(ii) B is a subsidiary undertaking of A;

(iii) B is a parent undertaking of a subsidiary undertaking of A;

(iv) B is a subsidiary undertaking of a parent undertaking of A;

(v) B owns or controls 25% or more of the voting rights or capital of A; or

(vi) A owns or controls 25% or more of the voting rights or capital of B,

and for the purposes of this paragraph, "subsidiary undertaking" and "parent undertaking" have the meanings given in section 1162 of the Companies Act 2006, as read with Schedule 7 to that Act [M13];

(b) having "family ties" with another applicant means—

(i) the applicants are spouses or civil partners, or are living together as spouses or as if they were civil partners; or

(ii) the applicant is the brother, sister, parent, child or grandchild of another applicant;

(c) "important business relationship" includes a relationship where—

(i) the applicants are employer and employee;

(ii) the applicants are partners in a partnership, or officers or directors in the same undertaking;

(d) "substantial economic activities" means activities carried out by the applicant relating to the production, distribution or consumption of goods and services, which are not carried out for the sole purpose of applying for quotas.

(4) For the purpose of assessing whether the applicant regularly engages in substantial economic activities with other third parties, the Secretary of State must take into account the character of the economic activities carried out by the applicant, the expenditure made, and the sales and turnover of the applicant.

(5) The Secretary of State must take into account any documents or evidence submitted in support of the applicant's declaration of independence with a view to determining the validity of the declaration.

(6) A valid declaration of independence remains in force for the purpose of any subsequent licence application in respect of the quota concerned, subject to any determination made by the Secretary of State under paragraph (8).

(7) If any change of circumstances occurs affecting a valid declaration of independence, the operator must notify the Secretary of State of the particulars of the change within 10 days of the change.

(8) Where particulars of the change are notified under paragraph (7), the Secretary of State must determine whether the effect of the change is such that the declaration of independence is no longer in force and notify the operator accordingly.

Commencement Information

I32 Reg. 32 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

Marginal Citations

M13 2006 c. 46.

Export certificates

33.—(1) Where this regulation applies, the applicant must submit with the application for the import licence—

(a) the original export certificate issued by the recognised authority for the exporting country specifying the quantity of the goods certified for export; and

(b) a copy of the original certificate.

(2) The recognised authority for the exporting country is the authority listed for the applicable country in the footnote to the entry in column (9) of the Licensing Table corresponding with the row for the quota concerned.

(3) The quantity applied for in the licence application must not exceed the quantity of goods specified in the export certificate.

[[F24](4) Paragraphs (5) and (6) apply only in respect of an application for an import licence to make use of a specified quota.

(5) Once an export certificate has been submitted with a licence application, it cannot be used in connection with any other application for an import licence.

(6) The original export certificate must be retained by the Secretary of State.**]**

Textual Amendments

F24 Reg. 33(4)-(6) inserted (coming into force in accordance with reg. 1(2) of the amending S.I.) by The Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (Australia) (Amendment) Regulations 2023 (S.I. 2023/195), **reg. 3(4)**

Commencement Information

I33 Reg. 33 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

Suspension of licence applications

34.—(1) The Secretary of State may publish a notice suspending applications for import licences for any quota specified in the notice, if the available quantity specified in a notice published under regulation 22(1) has been allocated by the grant of previous licences.

(2) The notice must specify the period for which licence applications are suspended.

(3) The Secretary of State is not required to consider an application for an import licence in respect of a quota if a relevant notice has been published under paragraph (1) to the extent it relates to the period specified under paragraph (2).

(4) If unused quota volume becomes available before the end of a quota period within which applications were suspended, the Secretary of State must publish a notice cancelling the notice published under paragraph (1).

Commencement Information

I34 Reg. 34 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

CHAPTER 3

Administration of Import Licences

Issue and period of validity of the licence

35.—(1) If an application for an import licence is granted, the Secretary of State must issue the import licence before the end of the month in which the licence application was received, except that licences that are valid from 1st January must be issued by 16th December of the preceding year.

(2) An import licence issued under paragraph (1) (other than a licence referred to in paragraph (4)) is valid from—

(a) the first day of the opening of the quota period or sub-period for which the application was made, if the licence application was received prior to the commencement of the quota period or sub-period;

(b) the first day of the month following receipt of the licence application, if the application is received within the quota period or sub-period for which the application was made;

(c) 1st January of the following year, in the case of an application received within the period of seven days beginning with 17th November.

(3) An import licence (other than a licence referred to in paragraph (4)) is valid until—

(a) the end of the quota period in respect of which it was issued; or

(b) if the licence was issued in respect of a sub-period, until the end of the quota period within which that sub-period falls.

(4) An import licence—

(a) in respect of which a certificate of authenticity was required to be submitted under regulation 30 is valid for the quota period or a period of three months beginning with the day on which the licence was issued, whichever period ends first;

(b) in respect of which an Inward Monitoring Arrangement certificate was required to be submitted under regulation 31 is valid for the period beginning with the day on which the licence was issued and ending with the same day as the final day of the period of validity deemed to apply under regulation 31(4) for a certificate so submitted **[**[F25];

(c) in respect of a specified quota is valid for the period beginning with the day on which the licence was issued and ending with the day on which the quota period ends**]**

Textual Amendments

F25 Reg. 35(4)(c) inserted (coming into force in accordance with reg. 1(2) of the amending S.I.) by The Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (Australia) (Amendment) Regulations 2023 (S.I. 2023/195), **reg. 3(5)**

Commencement Information

I35 Reg. 35 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

Allocation of quota

36.—(1) On the grant of an import licence, the Secretary of State must specify in the licence the quantity of quota goods to be imported under the licence.

(2) The quantity of quota goods to be imported is to be determined by—

(a) calculating an allocation coefficient in respect of the quota concerned; and

(b) applying the coefficient to the application quantity.

(3) The allocation coefficient is to be calculated for each quota as follows—
(available quantity/requested quantity) × 100%.

(4) But if the allocation coefficient calculated under paragraph (3) exceeds 100%, the allocation coefficient is to be 100%.

(5) The allocation coefficient is to be applied to the application quantity as follows—
(application quantity × allocation coefficient).

(6) **[**[F26]Unless the additional allocation procedure under regulation 36A applies,**]** the figure resulting from the application of the allocation coefficient is the quantity of quota goods to be imported under the licence, rounded down to the nearest unit.

(7) For the purposes of calculating and applying the allocation coefficient—

(a) the requested quantity is the sum total of the application quantities to which the allocation coefficient is being applied; and

(b) the application quantity is the quantity of quota goods proposed to be imported in a valid application for the import licence concerned.

(8) The Secretary of State may adjust the allocation coefficient to ensure that the quantity of quota goods allocated on the grant of import licences does not exceed the available quantity specified in the notice published under regulation 22(1).

(9) The Secretary of State must publish a notice of the allocation coefficient which has been applied in respect of the requested quantity.

Textual Amendments

F26 Words in reg. 36(6) inserted (17.11.2021) by The Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (EU Exit) (Amendment) (No. 4) Regulations 2021 (S.I. 2021/1192), regs. 1(2), **6(7)**

Commencement Information

I36 Reg. 36 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

[[F27]Allocation of quota 05.4105

36A.—(1) The additional allocation procedure under this regulation applies where—

(a) the grant of the licence concerned is for an application received in respect of the quota identified by the quota number 05.4105—

(i) within the period of seven days beginning with 1st February 2022, or

(ii) within the period of seven days beginning with 1st February 2023; and

(b) the total sum of the figures resulting from the application of the allocation coefficient under regulation 36(6) is less than the available quantity for the goods concerned.

(2) Each applicant which applied to import the goods concerned is to be allocated an additional quantity of goods ("additional quantity") which is to be calculated as follows—

(a) the remaining available quantity is to be divided into equal shares for allocation amongst the applicants to import the goods concerned; and

(b) the resulting figure, rounded down to the nearest kilogram, is the figure equating to the additional quantity to be allocated to each applicant.

(3) The additional quantity must be notified to each applicant by the Secretary of State as the quantity of goods offered to be imported as quota goods under the licence above that applicant's original application quantity.

(4) Any acceptance by the applicant of the offer of additional quantity must be received by the Secretary of State within seven days of the notification made under paragraph (3).

(5) On acceptance of the offer of additional quantity by the applicant—

(a) a further security, calculated in accordance with the formula in regulation 26(2), is payable in connection with the additional quantity; and

(b) any security payable must be lodged with the Secretary of State within the same period as the period for accepting the offer of additional quantity under paragraph (4).

(6) The quantity of quota goods to be imported under the licence is—

(a) where the offer of additional quantity is not accepted in accordance with paragraphs (4) and (5), the figure resulting from the application of the allocation coefficient under regulation 36(6), or

(b) where the offer of additional quantity is accepted in accordance with paragraphs (4) and (5), the figure equating to that quantity, combined with the figure resulting from the application of the allocation coefficient under regulation 36(6).**]**

Textual Amendments

F27 Reg. 36A inserted (17.11.2021) by The Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (EU Exit) (Amendment) (No. 4) Regulations 2021 (S.I. 2021/1192), regs. 1(2), **6(8)**

Licence conditions

37. An import licence may be granted subject to such terms and conditions as the Secretary of State considers necessary for the purposes of this Part.

Commencement Information

I37 Reg. 37 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

Transfer of an import licence or extract

38.—(1) A person to whom an import licence has been granted (in this regulation, "the transferor") may apply to the Secretary of State for the transfer of that licence, or for the transfer of an extract from that licence (an "extract"), to another person ("the transferee").

(2) An application for the transfer of an extract from a licence must specify the quantity of goods proposed for extraction from those remaining to be imported under the licence.

(3) The Secretary of State may approve the transfer of the licence, or an extract from the licence, if the Secretary of State is satisfied—

(a) that the transferee is an operator; and

(b) where applicable, the transferee meets the same requirements as had been applied to the transferor for the grant of the licence under regulation 23(5) (in respect of submitting proof of trade) and regulation 23(8) (in respect of submitting a declaration of independence).

(4) With effect from the date of the transfer of an extract from an import licence—

(a) the extract is to be treated as though it had been transferred as an import licence for the purposes of these Regulations;

(b) the quantity of goods licensed for import by virtue of the transfer of the extract is the quantity extracted from the original licence; and

(c) the corresponding quantity of goods licensed for import by virtue of the transfer of the extract is to be deducted from the original licence held by the transferor.

(5) With effect from the date of the transfer of the licence, or of the extract from that licence, the quantity of any further quota goods released under the free-circulation procedure under that licence or extract is to be attributed to the transferee and is to be taken into account for the purposes of any subsequent application for an import licence to establish the transferee's—

(a) reference quantity under regulation 27; or

(b) proof of trade under regulation 29.

Commencement Information

I38 Reg. 38 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

Surrender of an import licence

39.—(1) A licence holder may surrender an import licence by giving notice to the Secretary of State to that effect.

(2) Where a notice is given under paragraph (1), the import licence to which it relates ceases to have effect on receipt of the notice by the Secretary of State.

[[F28](3) Notwithstanding regulation 40, where—

(a) an import licence to import goods within quota numbers 05.4270, 05.4271, 05.4272, 05.4273, 05.4274, 05.4275, 05.4276, 05.4306, 05.4307, 05.4308, 05.4600, 05.4601 or 05.4602 is surrendered in accordance with paragraph (1); and

(b) the surrender of the licence is made within 1 month beginning at 6.00 pm on 10th May 2022,

any security held by the Secretary of State in relation to the licence, must be returned to the person who lodged the security.**]**

Textual Amendments

F28 Reg. 39(3) inserted (10.5.2022 at 6.00 p.m.) by The Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (Ukraine) (Amendment) Regulations 2022 (S.I. 2022/525), regs. 1(b), **6(2)**

Commencement Information

I39 Reg. 39 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

Return and forfeiture of security

40.—(1) This regulation applies to any security which is held by the Secretary of State consequent to the grant of an import licence and is subject to any decision under regulation 42(3) that the security is forfeited.

(2) Any return of the security is to be made to the person who lodged the security.

(3) In order to make arrangements for a return of the security, the Secretary of State must be satisfied that—

(a) the quota goods specified in the licence have been released under the free-circulation procedure; and

(b) the release under the free-circulation procedure has taken place within the period of validity of the licence.

(4) Evidence of the release of the goods under the free-circulation procedure may include—

(a) a Customs declaration showing that the free-circulation procedure has been applied to the goods and containing a reference to the licence holder or transferee as declarant; or

(b) the used import licence endorsed by an HMRC officer (whether made available in electronic form or otherwise) showing that the free-circulation procedure has been applied to the goods.

(5) If the Secretary of State is satisfied that the quantity of goods released under the free-circulation procedure by the end of the period of validity of the licence is—

(a) between 95% and 100% of the quantity of the goods specified in the licence, the entire amount of the security must be returned to the person who lodged the security;

(b) between 5% and less than 95% of the quantity of the goods specified in the licence, the same percentage of the security must be returned to the person who lodged the security as the percentage of goods which were released under the free-circulation procedure;

(c) less than 5% of the quantity of the goods specified in the licence, the whole security is forfeit.

(6) Where the amount of security which would be forfeit under paragraph (5)(b) or (c) is £100 or less, the Secretary of State may return the entire amount of the security.

(7) If a person has not released under the free-circulation procedure a quantity of the quota goods to be imported under the licence, and the failure to release the goods was caused by abnormal and unforeseeable circumstances beyond that person's control, the person who lodged the security may make representations to that effect to the Secretary of State at any time following the grant of the licence, but in any event no later than 45 days after the end of the period of validity of the licence.

(8) The Secretary of State, having regard to any representations so submitted—

(a) may return to the person who lodged the security such further percentages of the security as the Secretary of State considers appropriate; or

(b) in the case of a licence referred to in regulation 35(4) which has not expired, may in the alternative extend the period of the validity of the licence by such a period as the Secretary of State considers appropriate, so long as the period of validity of the licence does not extend beyond the quota close date of the quota period for the tariff concerned.

(9) Where, after the period for making representations to the Secretary of State under paragraph (7) has elapsed, the Secretary of State decides that any security is forfeited under paragraph (5)(b) or (c), the person who lodged the security must be so notified.

(10) The Secretary of State must give reasons for the decision and inform the person of the right to appeal against the decision under regulation 43.

Commencement Information

I40 Reg. 40 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

CHAPTER 4

Appeals and penalties

Decision to refuse licence application

41.—(1) The Secretary of State must notify the applicant in writing if an application under regulation 23 is refused.

(2) The Secretary of State must give reasons for the decision and inform the applicant of the right to appeal against the decision under regulation 43.

Commencement Information

I41 Reg. 41 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

Penalties

42.—(1) If any information or document submitted in connection with an application for an import licence or its transfer is found to be materially incorrect or misleading and if the Secretary of State considers that the information or document is decisive for the grant of the licence or the approval of its transfer (or the transfer of an extract) such that the grant or transfer would not have been made if the information or document had not been submitted, the Secretary of State may—

(a) bar the applicant from releasing under the free-circulation procedure any goods subject to the quota concerned for the entire quota period during which the finding was made; and

(b) exclude the applicant from applying for an import licence in respect of the quota concerned for a quota period following the quota period during which the finding was made.

(2) If the Secretary of State considers that the applicant submitted that information or document knowing it to be materially incorrect or misleading, the period for which that person may be excluded from applying for an import licence under paragraph (1)(b) may be extended to two quota periods following the quota period during which the finding was made.

(3) If a person—

(a) submits more applications than the maximum number permitted under regulation 25 in respect of the quota concerned, or

(b) breaches any terms or conditions of the licence which were imposed under regulation 37,

the Secretary of State may decide that any security lodged in connection with those applications is to be forfeit in part or in whole.

(4) The Secretary of State must give reasons for any decision to apply a penalty under this regulation and inform the person of the right to appeal against the decision under regulation 43.

Commencement Information

I42 Reg. 42 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

Appeals

43.—(1) A person who is aggrieved by any decision taken by the Secretary of State under these Regulations ("the appellant") may bring an appeal under this regulation.

(2) The appellant must notify the Secretary of State as to the decision to be appealed.

(3) The Secretary of State must appoint a person to hear the appeal (the "appointed person").

(4) The appellant may make written representations to the appointed person.

(5) The Secretary of State may also make written representations to the appointed person.

(6) The appointed person must consider the appeal and any representations made by the Secretary of State and must report in writing to the Secretary of State, with the person's conclusions on the appeal and a recommendation as to the manner in which the matter should be finally determined by the Secretary of State.

(7) The Secretary of State must then reach a final determination and notify the appellant of that determination and the reasons for it.

Commencement Information

I43 Reg. 43 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

CHAPTER 5

Transitional provision

Transitional provision

44.—(1) Subject to paragraph (2), any licence, or any extract from a licence, which was granted by the Secretary of State to import goods which are subject to a quota listed in Part A of the Licensing Table and which has effect immediately before the appointed day remains in force as if it were granted under these Regulations; and, for these purposes, any goods released under the licence before the appointed day are deemed to have been released under the free-circulation procedure.

(2) Paragraph (1) does not apply to a licence of a description referred to in that paragraph which was transferred prior to the appointed day to a person who is not an operator, or to an extract from any such licence to import the quantity of goods licensed for import by virtue of the transfer of the extract.

(3) Any licence which—

(a) remains in force by virtue of paragraph (1), and

(b) is a licence to import goods under quotas 05.4215, 05.4254, 05.4255, 05.4256, 05.4258, 05.4259 or 05.4003,

remains valid until 30th June 2021, irrespective of the period of validity which was applicable to that licence when it was granted.

(4) Where the Secretary of State publishes a notice under regulation 22(1) inviting applications to be made for an import licence in respect of a quota period or sub-period which commences on 1st January 2021, the Secretary of State may publish that notice within 10 days of the appointed day, notwithstanding the provision otherwise made under regulation 22(2) for the publication of a notice before the commencement of the relevant quota period or sub-period.

(5) Where the Secretary of State has published a notice before the appointed day inviting applications for a licence to import goods which are subject to a quota listed in the Licensing Table in respect of a quota period which commences on 1st January 2021, that notice is to be treated as though it had been published under regulation 22(1).

(6) Any import licence which is granted in respect of an application referred to in paragraph (4) or (5) is to be valid from the day on which it was issued, notwithstanding the provision otherwise made under regulation 35(2) concerning the date of validity of the licence.

(7) Where an applicant for an import licence is required to submit evidence of applicable reference quantity in accordance with regulation 27, or proof of trade in accordance with regulation 29 (including that regulation as modified by paragraph (9) of this regulation)—

(a) such evidence may include documentation relating to goods or products which were released by the applicant for free-circulation within a member State during any part of a preceding period which is relevant to the application and which falls before the appointed day; and

(b) for these purposes, any evidence so submitted is to be treated as though the goods or products had been released under the free-circulation procedure.

(8) The requirement to submit evidence of applicable reference quantity in accordance with regulation 27 is not to apply in respect of any application for an import licence which is made on or after the appointed day and in respect of any quota period which commences before 1st June 2021.

(9) Where the requirement to submit evidence of proof of trade in accordance with regulation 29 applies in respect of an application for an import licence which is made on or after the appointed day and in respect of any sub-period of a quota period which commenced before the appointed day—

(a) for quotas marked PoT1 and PoT2 in the Licensing Table—

(i) notwithstanding the quantity of goods specified in regulation 29(1), the proof of trade must show that the applicant has, during each relevant preceding period, released at least—

(aa) 50 tonnes of goods as regards the quotas marked PoT1; and

(bb) 250 tonnes of goods as regards the quotas marked PoT2,

and the goods must be of a description which meets the requirements specified in regulation 29(1)(b) (irrespective of whether the application is for a quota to which regulation 27 or 32 applies); and

(ii) for these purposes, the meaning of "relevant preceding period" in regulation 29(4)(b) is modified to mean the period of 12 months preceding the commencement of the period for receiving applications for an import licence for the relevant goods under regulation 25(1)(a) or 25(2) and the period of 12 months immediately preceding that 12 month period;

(b) for quotas marked PoT3 in the Licensing Table—

(i) notwithstanding the quantity of goods specified in regulation 29(1), the proof of trade must show that the applicant has, during each relevant preceding period, released at least —

(aa) 50 tonnes of goods as regards goods which have been released under the free-circulation procedure, which must be fruit and vegetables of a description which meets the requirements specified in regulation 29(1)(b) (irrespective of whether the application is for a quota to which regulation 27 or 32 applies); or

(bb) 50 tonnes of garlic which have been exported to a territory outside the United Kingdom; and

(ii) for these purposes, the meaning of "relevant preceding period" in regulation 29(4)(b) is modified to mean—

(aa) the period of 12 months preceding the commencement of the period for receiving applications for an import licence for the relevant goods under regulation 25(1)(a) or 25(2) and the period of 12 months immediately preceding that 12 month period; or

(bb) as regards any application for an import licence in respect of a sub-period which commences on 1st March 2021, the two quota periods preceding that sub-period.

(10) **[**[F29]Subject to paragraph (10A), for**]** the purposes of regulation 25(6)(c) and 29(3), an EORI number assigned before IP completion day by HMRC, in its capacity as a customs authority referred to in Article 9 of Regulation (EU) No 952/2013 [M14] read with Articles 5 and 6 of Commission Delegated Regulation (EU) 2015/2446 [M15] as those Regulations had effect in the United Kingdom immediately before IP Completion day, is to be treated as a valid EORI number.

[[F30](10A) Where proof of trade is submitted in accordance with paragraph (9) in respect of an application for an import licence of a description specified in that paragraph, any EORI number assigned before IP completion day by HMRC or any customs authority of a member State in accordance with the Regulations referred to in paragraph (10), as those Regulations had effect in the United Kingdom immediately before IP completion day, is to be treated as a valid EORI number.**]**

(11) The requirement to submit a declaration of independence in accordance with regulation 32 is not to apply in respect of any application for an import licence which is made on or after the appointed day and in respect of any quota period which commences before 1st June 2021.

(12) Where, under quotas 05.4215, 05.4254, 05.4255 or 05.4256—

(a) import rights which have been attributed to an operator by the Secretary of State pursuant to Article 3(3) of Commission Regulation (EC) No 616/2007 opening and providing for the administration of Community tariff quotas in the sector of poultrymeat originating in Brazil, Thailand and other third countries [M16] remain in effect immediately before the appointed day; and

(b) the grant of a licence consequent to the attribution to the operator of import rights under that Article has not taken place before the appointed day,

the Secretary of State must grant an import licence to the operator concerned to import the quantity of goods for which import rights had been attributed, and the period of validity of that licence is to be from 1st January 2021 until 30th June 2021.

(13) Where—

(a) a licence is surrendered in accordance with regulation 39; and

(b) the surrender of the licence is made within one month of the appointed day,

any security held by the Secretary of State for goods which had not been released under the free-circulation procedure by the date of surrender is to be returned to the person who lodged the security.

Textual Amendments

F29 Words in reg. 44(10) substituted (31.12.2020) by The Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (Amendment) (EU Exit) Regulations 2020 (S.I. 2020/1657), regs. 1, **7(a)**

F30 Reg. 44(10A) inserted (31.12.2020) by The Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (Amendment) (EU Exit) Regulations 2020 (S.I. 2020/1657), regs. 1, **7(b)**

Commencement Information

I44 Reg. 44 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

Marginal Citations

M14 OJ No L269, 10.10.2013, p. 1.

M15 OJ No L343, 29.12.2015, p. 1.

M16 OJ No L142, 5.6.2007, p. 3. Commission Regulation (EC) No 616/2007 is prospectively repealed by Commission Delegated Regulation (EU) 2020/760 supplementing Regulation (EU) No 1308/2013 of the European Parliament and of the Council as it has effect in EU law.

PART 4

Other Matters

Amendment of regulation 32 of the Special Procedures Regulations

45. In regulation 32(2) of the Special Procedures Regulations, for " "Authorised use: Eligible goods and authorised uses" published on 27 November 2018", substitute " "Authorised Use: Eligible Goods and Authorised Uses (version 2.0)" dated 7th December 2020 [M17] ".

Commencement Information

I45 Reg. 45 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

Marginal Citations

M17 The document entitled "Authorised Use: Eligible Goods and Authorised Uses (version 2.0)" is available at https://www.gov.uk/government/collections/customs-vat-and-excise-uk-transition-legislation-from-1-january-2021 and a hard copy is available for inspection, free of charge, at the offices of HMRC at 100 Parliament Street, London, SW1A 2BQ.

United Kingdom-Crown Dependencies Customs Union: Modifications

46. The provisions of the Act and of these Regulations that are referred to in Schedule 4 have effect, in respect of customs matters to which these Regulations apply, as modified by that Schedule.

Commencement Information

I46 Reg. 46 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

David Rutley
Maggie Throup
Two of the Lords Commissioners of Her Majesty's Treasury

Department for Environment, Food and Rural Affairs

Goldsmith of Richmond Park
Minister of State

SCHEDULE 1 Regulations 9 and 17

Quota conditions

Part A

First Come, First Served quota conditions

1. For the purposes of regulation 9(1)(c), goods qualify as quota goods in relation to any quota number specified in the following paragraphs of this Part, if those goods are of a description set out in those paragraphs for the quota number concerned.

Commencement Information
I47 Sch. 1 Pt. A para. 1 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

2. For goods under quota number 05.0118, the goods are—

(a) "boneless loins": loins and cuts thereof, without tenderloin, with or without subcutaneous fat or rind; or

(b) "tenderloin": cuts including the meats of muscles *musculus major psoas* and *musculus minor psoas*, with or without head, trimmed or not trimmed.

Commencement Information
I48 Sch. 1 Pt. A para. 2 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

3. For goods under quota number 05.2201—

(a) the goods must be accompanied by a certificate of authenticity issued by one of the responsible authorities listed in paragraph (b) which is the responsible authority for the goods concerned;

(b) the responsible authorities are—

[[F31](i) the Australian Government Department of Agriculture;**]**

(ii) the Food Safety and Inspection Service (FSIS) of the United States Department of Agriculture (USDA);

(iii) the Canadian Food Inspection Agency (CFIA);

(iv) the Ministry of Agriculture and Forestry, New Zealand;

(v) Dirección General de Servicios Ganaderos, Uruguay;

(vi) Ministerio de Agroindustria, Argentina;

(c) the responsible authority must in each case certify that—

(i) beef cuts are obtained from carcasses of heifers and steers less than 30 months of age which have only been fed a diet, for at least the 100 days preceding slaughter, containing not less than 62% of concentrates and feed grain co-products on a dietary dry matter basis or feed grant co-products on a dry matter basis that meets or exceeds a metabolisable energy content greater than 12,26 mega joules per 1kg of dry matter;

(ii) the heifers and steers that are fed the diet described in paragraph (i) have been fed, on average, no less than 1.4% of live body weight per day on a dry matter basis;

(iii) the carcass from which beef cuts are derived have been evaluated by a person employed by the national government of the responsible authority who has based the evaluation, and the resulting classification of the carcass, on a method approved by that government;

(d) the method referred to in sub-paragraph (c)(iii), and the classification, must evaluate expected carcass quality using a combination of carcass maturity and palatability traits of the beef cuts and must include, but not be limited to, an evaluation of the maturity characteristics of colour and texture of the *longissimus dorsi* muscle and bone and cartilage ossification, as well as an evaluation of expected palatability traits including a combination of the discrete specifications of intramuscular fat and firmness of the *longissimus dorsi* muscle.

Textual Amendments

F31 Sch. 1 Pt. A para. 3(b)(i) substituted (31.12.2020) by The Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (Amendment) (EU Exit) Regulations 2020 (S.I. 2020/1657), regs. 1, **8(a)**

Commencement Information

I49 Sch. 1 Pt. A para. 3 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

4. For goods under quota number 05.0130, the goods are of a kind used for human consumption, in immediate packings of a net content not exceeding 28kg, either fresh and whole or without skin and frozen, whether or not sliced.

Commencement Information

I50 Sch. 1 Pt. A para. 4 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

5. For goods under quota number 05.0027, the goods are citrus hybrids known as ‘minneolas’.

Commencement Information

I51 Sch. 1 Pt. A para. 5 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

6. For goods under quota number 05.0076, the goods must meet the following criteria—

(a) specific weight: minimum 60.5kg/hl;

(b) damaged grains: maximum 1%;

(c) moisture content: maximum 13.5%;

(d) sound and fair merchantable barley grains: minimum 96%.

Commencement Information

I52 Sch. 1 Pt. A para. 6 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

7. For goods under quota number 05.0008, the goods must be intended for the canning industry.

Commencement Information
I53 Sch. 1 Pt. A para. 7 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

8.—(1) For goods under quota number 05.0144—

(a) the goods are meat intended for the manufacture of preserved food which does not contain characteristic components other than beef and jelly (A Product); and "A-product" means a processed product falling within the commodity code 1602 10, 16025031 or 16025095, not containing meat other than that of animals of the bovine species, with a collagen/protein ratio of no more than 0.45 and containing by weight at least 20% of lean meat excluding offal and fat with meat and jelly accounting for at least 85% of the total net weight;

(b) the collagen content must be considered to be the hydroxyproline content multiplied by the factor 8; and the hydroxyproline content must be determined according to ISO method 3496-1994; and

(c) the product must be subjected to a heat treatment sufficient to ensure the coagulation of meat proteins in the whole of the product which may not show any traces of a pinkish liquid on the cut surface when the product is cut along a line passing through its thickest part.

(2) In sub-paragraph (1)(a), "offal" includes the following: heads and cuts thereof (including ears), feet, tails, hearts, udders, livers, kidneys, sweetbreads (thymus glands), pancreas, brains, lungs, throats, thick skirts, spleens, tongues, caul, spinal cords, edible skin, reproductive organs (uteri, ovaries and testes), thyroid glands and pituitary glands.

Commencement Information
I54 Sch. 1 Pt. A para. 8 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

9. For goods under quota number 05.0145—

(a) the goods are meat intended for the manufacture of products other than the preserved food covered by quota 05.0144 (B Product); and (subject to paragraph (b)), "B Product" means a processed product containing beef other than products falling within the commodity codes 02010000, 02020000, 02061095, 02062991, 02102000, 02109951, 02109990, 16021000, 16025010, 16025031, 16025095 and 16029061;

(b) a processed product falling within the commodity code 02102090 which has been dried or smoked so that the colour and consistency of the fresh meat has totally disappeared and with a water/protein ratio not exceeding 3:2 must be considered to be a B-product.

Commencement Information
I55 Sch. 1 Pt. A para. 9 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

PART B

Licensed quota conditions

1. For the purposes of regulation 17(1)(c), goods qualify as quota goods in relation to any quota number specified in the following paragraphs of this Part, if those goods are of a description set out in those paragraphs for the quota number concerned.

Commencement Information
I56 Sch. 1 Pt. B para. 1 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

2. For quota numbers 05.4450, 05.4451, 05.4452, 05.4002, 05.4454, 05.4453, 05.4003 and 05.4001, meat imported as "frozen meat" means meat with an internal temperature of –12°C or lower when it enters the United Kingdom.

Commencement Information
I57 Sch. 1 Pt. B para. 2 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

3. For quota number 05.4450, the goods must be accompanied by a certificate of authenticity issued by the Secretariat of Government of Agroindustry of the Ministry of Production and Labor of the Argentine Republic (SAGPyA) certifying that—

(a) the goods are high quality meat, with or without bone, and selected beef cuts obtained from steers, young steers or heifers having been exclusively fed through pasture grazing since their weaning; and

(b) steer carcasses have been classified as "JJ", "J", 'U' or "U2" and young steer and heifer carcasses have been classified as "AA", "A" or "B" in accordance with SAGPyA's beef classification categories.

Commencement Information
I58 Sch. 1 Pt. B para. 3 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

4. For quota number 05.4451, the goods must be accompanied by a certificate of authenticity issued by **[**[F32]the Australian Government Department of Agriculture**]** certifying that—

(a) the goods are high quality meat, with or without bone, and selected cuts obtained from steer or heifer carcasses which have been classified under one of the categories "Y", "YS", "YG", "YGS", "YP" or "YPS" in accordance with the carcass classification categories established by AUS-MEAT; and

(b) beef colour conforms to AUS-MEAT meat colour reference standards 1 B to 4, fat colour to AUS-MEAT fat colour reference standards 0 to 4 and fat depth to AUS-MEAT fat classes 2 to 5.

Textual Amendments
F32 Words in Sch. 1 Pt. B para. 4 substituted (31.12.2020) by The Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (Amendment) (EU Exit) Regulations 2020 (S.I. 2020/1657), regs. 1, **8(b)(i)**

Commencement Information
I59 Sch. 1 Pt. B para. 4 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

5. For quota numbers 05.4452, the goods must be accompanied by a certificate of authenticity issued by the National Institute of Meat of Uruguay (Instituto Nacional de Carnes ("INAC")) certifying that—

(a) the goods are high quality meat, with or without bone, and selected beef cuts obtained from steers (novillo) or heifers (vaquillona) as defined by the carcass classification categories of bovine meat established by INAC;

(b) the eligible animals for production of High Quality Beef have been exclusively fed through pasture grazing since their weaning; and

(c) the carcasses have been classified as "I", "N" or "A", with fat cover "1", "2" or "3" in accordance with the carcass classification categories established by INAC.

Commencement Information

I60 Sch. 1 Pt. B para. 5 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

6. For quota number 05.4002, the goods must be accompanied by a certificate of authenticity issued by the responsible authority referred to in paragraph (a) or (b) certifying that the goods are high quality meat, with or without bone, and carcasses or any cuts obtained from bovine animals not over 30 months of age which have been fed for 100 days or more on nutritionally balanced, high-energy-content rations containing not less than 70% grain and comprising at least 20 pounds total feed per day and—

(a) beef graded "choice" or "prime" according to a certificate of authenticity issued by the United States Department of Agriculture (USDA) standards meets this condition;

(b) meat graded "Canada A", "Canada AA", "Canada AAA", "Canada Choice" and "Canada Prime", "A1", "A2", "A3" or "A4", according to a certificate of authenticity issued by the Canadian Food Inspection Agency, Government of Canada, meets this condition.

Commencement Information

I61 Sch. 1 Pt. B para. 6 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

7. For quota number 05.4454, the goods must be accompanied by a certificate of authenticity issued by the New Zealand Meat Board certifying that—

(a) the goods are high quality meat, with or without bone, and selected beef cuts derived from exclusively pasture grazed steers or heifers, the carcasses of which have a dressed weight of not more than 370kg; and

(b) the carcasses have been classified as "A", "L", "P", "T" or "F", trimmed to a fat depth of "P" or lower and have a muscling classification of "1" or "2" according to the carcass classification system administered by the New Zealand Meat Board.

Commencement Information

I62 Sch. 1 Pt. B para. 7 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

8. For quota number 05.4453, the goods must be accompanied by a certificate of authenticity issued by the Ministry of Agriculture, Livestock and Supply in Brazil (Ministério da Agricultura, Pecuária e Abastecimento) certifying that—

(a) the goods are high quality meat and selected cuts obtained from steers or heifers having been exclusively fed with pasture grass since their weaning; and

(b) the carcasses have been classified as "B" with fat cover "2" or "3" according to the beef carcass classification established by the Ministry of Agriculture, Livestock and Supply in Brazil.

Commencement Information
I63 Sch. 1 Pt. B para. 8 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

9. For quota number 05.4001, the goods are boneless buffalo meat.

Commencement Information
I64 Sch. 1 Pt. B para. 9 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

10. For quota numbers 05.4038 and 05.4170, the goods are—

(a) 'boneless loins': loins and cuts thereof, without tenderloin, with or without subcutaneous fat or rind; or

(b) 'tenderloin': cuts including the meats of muscles *musculus major psoas* and *musculus minor psoas*, with or without head, trimmed or not trimmed.

Commencement Information
I65 Sch. 1 Pt. B para. 10 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

11. For quota numbers 05.4211, 05.4212 and 05.4213, the goods are salted poultry meat.

Commencement Information
I66 Sch. 1 Pt. B para. 11 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

12.—(1) For quota number 05.4195, the goods are—

(a) butter, at least six weeks old, of a fat content by weight of not less than 80% but less than 85% manufactured directly from milk or cream without the use of stored materials, in a single, self-contained and uninterrupted process; or

(b) butter of a description in paragraph (a) which may also involve the cream passing through a stage where the butterfat is subject to the process referred to as "Ammix" and "Spreadable" and is—

(i) concentrated and fractionated, or

(ii) fractionated.

(2) In sub-paragraph (1)(a) "at least six weeks old" means at least six weeks old on the date on which the goods are declared for a customs procedure.

Commencement Information
I67 Sch. 1 Pt. B para. 12 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

[F33]**13.** . . . . . .

Textual Amendments

F33 Sch. 1 Pt. B para. 13 omitted (10.5.2023) by virtue of The Customs Tariff (Preferential Trade Arrangements and Miscellaneous Amendments) Regulations 2023 (S.I. 2023/433), regs. 1(2), **3(3)**

14. For quota number 05.4513, the goods are Cheddar made from unpasteurised milk, of a fat content of 50% or more, by weight, in the dry matter, matured for at least nine months, with a value per 100kg net, of not less than—

(a) £334.20 for whole cheeses, being—

(i) cheeses of the conventional flat cylindrical shape of a net weight of not less than 33kg but not more than 44kg, or

(ii) conventional flat cylindrical shape or parallelepiped shape of a net weight of 10kg or more;

(b) £354.83 for cheeses of a net weight of not less than 500g; or

(c) £368.58 for cheeses of a net weight of less than 500g.

Commencement Information

I68 Sch. 1 Pt. B para. 14 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

15. For quota numbers 05.4123 [F34]... and 05.4125, the goods are common wheat of medium and low quality.

Textual Amendments

F34 Word in Sch. 1 Pt. B para. 15 repealed (31.12.2020) by The Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (Amendment) (EU Exit) Regulations 2020 (S.I. 2020/1657), regs. 1, **8(b)(ii)**

Commencement Information

I69 Sch. 1 Pt. B para. 15 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

16. For quota numbers 05.4258 and 05.4264, the goods are processed duck, geese, guinea fowl meat, cooked, containing 25% or more but less than 57% by weight of poultry meat or offal.

Commencement Information

I70 Sch. 1 Pt. B para. 16 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

17. For quota numbers 05.4259 and 05.4265, the goods are processed duck, geese, guinea fowl meat, cooked, containing less than 25% by weight of poultry meat or offal.

Commencement Information

I71 Sch. 1 Pt. B para. 17 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

[[F35]**18.** For quota numbers 05.4211, 05.4217, 05.4251, 05.4214, 05.4252, the goods must be accompanied by an export certificate issued by the Ministry of Development, Industry, Trade and Services in Brazil certifying that the goods originate from Brazil.**]**

Textual Amendments

F35 Sch. 1 Pt. B para. 18 inserted (1.7.2024) by The Customs (Tariff and Miscellaneous Amendments) (No. 2) Regulations 2023 (S.I. 2023/1192), regs. 1(2)(a), **5(2)**

[F36 19. For quota number 05.4318, the goods must be accompanied by an export certificate issued by the Ministry of Development, Industry, Trade and Services in Brazil certifying that the goods originate from Brazil.**]**

Textual Amendments

F36 Sch. 1 Pt. B para. 19 inserted (1.10.2024) by The Customs (Tariff and Miscellaneous Amendments) (No. 2) Regulations 2023 (S.I. 2023/1192), regs. 1(2)(b), **5(3)**

[F37 SCHEDULE 2

Regulation 21

Licensing Table

Textual Amendments

F37 Sch. 2 substituted (31.12.2020) by The Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (Amendment) (EU Exit) Regulations 2020 (S.I. 2020/1657), reg. 1, **Sch. 2**

[F38 Part A: quotas listed in the Quota Table

Textual Amendments

F38 Sch. 2 Pt. A Table substituted (10.5.2023) by The Customs Tariff (Preferential Trade Arrangements and Miscellaneous Amendments) Regulations 2023 (S.I. 2023/433), regs. 1(2), 3(4), **Sch.**

Commencement Information

I72 Sch. 2 Pt. A in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*	*(7)*	*(8)*	*(9)*	*(10)*
Quota number	*Amount of security*	*Ref. quantity*	*Proof of origin*	*Proof of trade*	*CA*[1]	*IMA1*[2]	*DoI*[3]	*Export Cert.*	*Sub-periods*
05.4450	£6 per 100kg		Yes		Yes[4]				
05.4451	£6 per 100kg		Yes		Yes[5]				
05.4452	£6 per 100kg		Yes		Yes[6]				
05.4002	£6 per 100kg		Yes						
05.4454	£6 per 100kg		Yes		Yes[7]				
05.4453	£6 per 100kg		Yes		Yes[8]				
05.4003 BV1 CF1[9]	£6 per 100kg boneless	Yes	Yes	Yes					
05.4001	£6 per 100kg		Yes		Yes[5]				
05.4038	£20 per 100kg		Yes	Yes					Quarterly
05.4170	£20 per 100kg		Yes	Yes					Quarterly
05.4067 PoT1	£20 per 100kg	Yes	Yes	Yes			Yes		
05.4077	£20 per 100kg	Yes	Yes	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 Nactional de Carnes, Uruguay.

(7) New Zealand Meat Board, New Zealand.

(8) Departamento Nacional de Inspeccao de Productos de Origem 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.**]**

(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*	*(7)*	*(8)*	*(9)*	*(10)*
Quota number	*Amount of security*	*Ref. quantity*	*Proof of origin*	*Proof of trade*	*CA*[1]	*IMA1*[2]	*DoI*[3]	*Export Cert.*	*Sub-periods*
PoT1 05.4078	£20 per 100kg	Yes	Yes	Yes			Yes		Quarterly
PoT1 05.4068	£20 per 100kg	Yes	Yes	Yes			Yes		Quarterly
PoT1 05.4069	£20 per 100kg	Yes	Yes	Yes			Yes		Quarterly
PoT1 05.4410	£50 per 100kg	Yes	Yes	Yes			Yes		Quarterly
05.4411	£50 per 100kg	Yes	Yes	Yes			Yes		
05.4412	£50 per 100kg	Yes	Yes	Yes			Yes		
05.4420	£50 per 100kg	Yes	Yes	Yes			Yes		
05.4422	£50 per 100kg	Yes	Yes	Yes			Yes		Quarterly
05.4211	£10 per 100kg	Yes	Yes	Yes			Yes		Quarterly[10]
PoT1									

(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 Nactional de Carnes, Uruguay.

(7) New Zealand Meat Board, New Zealand.

(8) Departamento Nacional de Inspeccao de Productos de Origem 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.**]**

(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*	*(7)*	*(8)*	*(9)*	*(10)*
Quota number	*Amount of security*	*Ref. quantity*	*Proof of origin*	*Proof of trade*	*CA*[1]	*IMA1*[2]	*DoI*[3]	*Export Cert.*	*Sub-periods*
05.4212 PoT1	£50 per 100kg	Yes	Yes	Yes			Yes		Quarterly[10]
05.4213 PoT1	£50 per 100kg	Yes	Yes	Yes			Yes		
05.4195	£35 per 100kg		Yes	Yes		Yes[11]			
05.4515	£35 per 100kg		Yes	Yes		Yes[11]			
05.4595	£35 per 100kg		Yes	Yes					
05.4514	£35 per 100kg		Yes	Yes		Yes[11]			
05.4513	£10 per 100kg		Yes	Yes		Yes[12]			
05.4105 PoT3	£6 per 100kg	Yes	Yes	Yes			Yes		Quarterly
05.4106 PoT3	£6 per 100kg		Yes	Yes					
05.4123	£3 per 100kg		Yes	Yes					

(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 Nactional de Carnes, Uruguay.

(7) New Zealand Meat Board, New Zealand.

(8) Departamento Nacional de Inspeccao de Productos de Origem 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.**]**

(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*	*(7)*	*(8)*	*(9)*	*(10)*
Quota number	*Amount of security*	*Ref. quantity*	*Proof of origin*	*Proof of trade*	*CA*[1]	*IMA1*[2]	*DoI*[3]	*Export Cert.*	*Sub-periods*
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[13]	Quarterly
05.4128	£4 per 100kg		Yes	Yes				Yes[14]	Quarterly
05.4129	£4 per 100kg		Yes	Yes				Yes[15]	
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					
05.4168	£5 per 1000kg		Yes	Yes					
05.4149	£5 per 1000kg		Yes	Yes					
05.4150	£5 per 1000kg		Yes	Yes					

(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 Nactional de Carnes, Uruguay.

(7) New Zealand Meat Board, New Zealand.

(8) Departamento Nacional de Inspeccao de Productos de Origem 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.**]**

(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*	*(7)*	*(8)*	*(9)*	*(10)*
Quota number	*Amount of security*	*Ref. quantity*	*Proof of origin*	*Proof of trade*	*CA*[1]	*IMA1*[2]	*DoI*[3]	*Export Cert.*	*Sub-periods*
05.4152	£5 per 1000kg		Yes	Yes					
05.4153	£5 per 1000kg		Yes	Yes					
05.4154	£5 per 1000kg		Yes	Yes					
05.4217 PoT1	£10 per 100kg		Yes	Yes					Quarterly[10]
05.4218 PoT1	£50 per 100kg		Yes	Yes					Quarterly[10]
05.4251 PoT1	£10 per 100kg	Yes	Yes	Yes			Yes		Quarterly[10]
05.4214 PoT1	£10 per 100kg	Yes	Yes	Yes			Yes		Quarterly[10]
05.4215 PoT2	£35 per 100kg	Yes	Yes	Yes			Yes		Quarterly[10]
05.4216	£50 per 100kg	Yes	Yes	Yes			Yes		Quarterly[10]

(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 Nactional de Carnes, Uruguay.

(7) New Zealand Meat Board, New Zealand.

(8) Departamento Nacional de Inspeccao de Productos de Origem 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.**]**

(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*	*(7)*	*(8)*	*(9)*	*(10)*
Quota number	*Amount of security*	*Ref. quantity*	*Proof of origin*	*Proof of trade*	*CA*[1]	*IMA1*[2]	*DoI*[3]	*Export Cert.*	*Sub-periods*
PoT1 05.4252	£10 per 100kg		Yes	Yes					Quarterly[10]
PoT1 05.4254	£35 per 100kg	Yes	Yes	Yes			Yes		Quarterly[10]
PoT2 05.4260	£50 per 100kg	Yes	Yes	Yes			Yes		Quarterly[10]
PoT1 05.4253	£10 per 100kg		Yes	Yes					
PoT1 05.4255	£35 per 100kg	Yes	Yes	Yes			Yes		Quarterly[10]
PoT2 05.4256	£35 per 100kg		Yes	Yes					Quarterly[10]
PoT2 05.4263	£50 per 100kg	Yes	Yes	Yes			Yes		
PoT1 05.4258	£35 per 100kg		Yes	Yes					

(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 Nactional de Carnes, Uruguay.

(7) New Zealand Meat Board, New Zealand.

(8) Departamento Nacional de Inspeccao de Productos de Origem 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.**]**

(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*	*(7)*	*(8)*	*(9)*	*(10)*
Quota number	*Amount of security*	*Ref. quantity*	*Proof of origin*	*Proof of trade*	*CA*[1]	*IMA1*[2]	*DoI*[3]	*Export Cert.*	*Sub-periods*
PoT2									
05.4264	£50 per 100kg		Yes	Yes					
PoT1									
05.4259	£35 per 100kg		Yes	Yes					
PoT2									
05.4265	£50 per 100kg		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 per 1000kg		Yes	Yes					
CF2[16]									
05.4521	£8 per 100kg			Yes			Yes[5]		
05.4522	£8 per 100 kg			Yes			Yes[5]		

(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 Nactional de Carnes, Uruguay.

(7) New Zealand Meat Board, New Zealand.

(8) Departamento Nacional de Inspeccao de Productos de Origem 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.**]**

[F39Part B: preferential quotas

Textual Amendments

F39 Sch. 2 Pt. B substituted (14.4.2021) by The Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (EU Exit) (Amendment) Regulations 2021 (S.I. 2021/382), reg. 1(2), **Sch.**

(1) Quota number	(2) Amount of security	(3) Ref. quan-tity	(4) Proof of origin	(5) Proof of trade	(6) CA(1)	(7) IMA1(2)	(8) DoI(3)	(9) Export cert.	(10) Sub-Periods
05.4155	£29 per 100kg		Yes	Yes					Biannual
05.4202	£10 per 100kg		Yes		Yes(4)				
05.4181	£5 per 100kg		Yes		Yes(5)				
05.4092	£17 per 100kg		Yes	Yes					Quarterly
05.4032	£17 per 100kg		Yes	F43 . . .					
05.4200	£10 per 100kg		Yes		Yes(6)				
05.4270	£10 per 100kg		Yes	Yes					Quarterly
05.4271	£42 per 100kg		Yes	Yes					Quarterly
05.4272	£42 per 100kg		Yes	Yes					Quarterly
05.4273	£63 per 100kg	Yes	Yes	Yes			Yes		Quarterly

(1) Certificate of authenticity.

(2) Inward Monitoring Arrangement certificate.

(3) Declaration of independence.

(4) Office fédéral de l'agriculture/Bundesamt für Landwirtschaft/Ufficio federale dell'agricoltura, Switzerland.

(5) Asociación Gremial de Plantas Faenadoras Frigoríficas de Carnes de Chile, Chile.

(6) Kosovo.

(7) Univerzitet Sv. Kiril I Metodij, Institut za hrana, Fakultet za veterinarna medicina, 'Lazar PopTrajkov 5-7', 1000 Skopje, North Macedonia.

[F40(8) Institute for Meat Hygiene and Technology, Kacaskog 13, Belgrade, Serbia.]

[F41(9) Department of Agriculture, Fisheries and Forestry, Australia.]

F42

...]]

05.4274	£63 per 100kg	Yes	Yes	Yes		Yes		Quarterly
05.4275	£17 per 100kg		Yes					Quarterly
05.4276	£17 per 100kg		Yes					Quarterly
05.4306	£25 per 1000kg		Yes	Yes				
05.4307	£25 per 1000kg		Yes	Yes				
05.4308	£25 per 1000kg		Yes	Yes				
05.4600	£30 per 100kg		Yes	Yes				Biannual
05.4601	£30 per 100kg		Yes	Yes				Biannual
05.4602	£30 per 100kg		Yes	Yes				Biannual
05.4505	£10 per 100kg		Yes		Yes(7)			
05.4327	£17 per 1000 kg		Yes	Yes			Yes	
05.4729	£25 per 1000kg		Yes	Yes				
05.4730	£25 per 1000kg		Yes	Yes				
05.4731	£25 per 1000kg		Yes	Yes				
05.4324	£17 per 1000kg		Yes	Yes			Yes	

(1) Certificate of authenticity.

(2) Inward Monitoring Arrangement certificate.

(3) Declaration of independence.

(4) Office fédéral de l'agriculture/Bundesamt für Landwirtschaft/Ufficio federale dell'agricoltura, Switzerland.

(5) Asociación Gremial de Plantas Faenadoras Frigoríficas de Carnes de Chile, Chile.

(6) Kosovo.

(7) Univerzitet Sv. Kiril I Metodij, Institut za hrana, Fakultet za veterinarna medicina, ‘Lazar PopTrajkov 5-7’, 1000 Skopje, North Macedonia.

[[F40](8) Institute for Meat Hygiene and Technology, Kacaskog 13, Belgrade, Serbia.**]**

[[F41](9) Department of Agriculture, Fisheries and Forestry, Australia.**]**

F42

... **]]**

[F44 05.4198	£10 per 100kg	Yes		Yes(8)	Yes]
05.4326	£20 per 1000 kg	Yes	Yes		
[F45 05.4970	£6 per 100 kg	Yes			Yes(9)
05.4971	£4 per 100kg	Yes			Yes(9)
05.4972	£5 per 100kg	Yes			Yes(9)
05.4973	£2 per 100kg	Yes			Yes(9)
05.4974	£8 per 100kg	Yes			Yes(9)
05.4975	£8 per 100kg	Yes			Yes(9)
05.4976	£3 per 100kg	Yes			Yes(9)]
F46	F46	F46		F46	
…	…	…		…	

(1) Certificate of authenticity.

(2) Inward Monitoring Arrangement certificate.

(3) Declaration of independence.

(4) Office fédéral de l'agriculture/Bundesamt für Landwirtschaft/Ufficio federale dell'agricoltura, Switzerland.

(5) Asociación Gremial de Plantas Faenadoras Frigoríficas de Carnes de Chile, Chile.

(6) Kosovo.

(7) Univerzitet Sv. Kiril I Metodij, Institut za hrana, Fakultet za veterinarna medicina, 'Lazar PopTrajkov 5-7', 1000 Skopje, North Macedonia.

[F40(8) Institute for Meat Hygiene and Technology, Kacaskog 13, Belgrade, Serbia.]

[F41(9) Department of Agriculture, Fisheries and Forestry, Australia.]

F42

...]]

Textual Amendments

F40 Sch. 2 Pt. B footnote (8) inserted (20.5.2021) by The Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (EU Exit) (Amendment No. 2) Regulations 2021 (S.I. 2021/527), regs. 1(3)(a), **2(2)(c)**

F41 Sch. 2 Pt. B footnote (9) inserted (coming into force in accordance with reg. 1(2) of the amending S.I.) by The Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (Australia) (Amendment) Regulations 2023 (S.I. 2023/195), **reg. 3(6)(b)**

F42 Words in Sch. 2 table footnote (10) omitted (21.1.2026) by virtue of The Customs (Tariff and Miscellaneous Amendments) Regulations 2026 (S.I. 2026/36), regs. 1(2)(a), **2(2)(b)**

F43 Word in Sch. 2 Pt. B table omitted (20.5.2021) by virtue of The Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (EU Exit) (Amendment No. 2) Regulations 2021 (S.I. 2021/527), regs. 1(3)(a), **2(2)(a)**

F44 Words in Sch. 2 Pt. B table inserted (20.5.2021) by The Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (EU Exit) (Amendment No. 2) Regulations 2021 (S.I. 2021/527), regs. 1(3)(a), **2(2)(b)**

F45 Words in Sch. 2 Pt. B table inserted (coming into force in accordance with reg. 1(2) of the amending S.I.) by The Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (Australia) (Amendment) Regulations 2023 (S.I. 2023/195), **reg. 3(6)(a)**

F46 Words in Sch. 2 Pt. B table omitted (21.1.2026) by virtue of The Customs (Tariff and Miscellaneous Amendments) Regulations 2026 (S.I. 2026/36), regs. 1(2)(a), **2(2)(a)**

SCHEDULE 3

Regulation 29

Proof of Trade Table

Commencement Information

I73 Sch. 3 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

(1) Sector	*(2) Commodity code*
Cereals	0709 99 60, 0712 90 19, 1001 91 20, 1001 99, 1002, 1003, 1004, 1005 10 90, 1005 90, 1007 10 90, 1007 90, 1008, 1001 11, 1001 19, 1101, 1002 90 70, 1103 11, 1107, 0714, 1102 20, 1102 90 10, 1102 90 30, 1102 90 90, 1103 13, 1103 19 20, 1103 19 40, 1103 19 90, 1103 20 25, 1103 20 30, 1103 20 40, 1103 20 60, 1103 20 90, 1104 12, 1104 19 10, 1104 19 30, 1104 19 50, 1104 19 61, 1104 19 69, 1104 19 99, 1104 22, 1104 23, 1104 29, 1104 30, 1106 20, 1108 11, 1108 12, 1108 13, 1108 14, 1108 15, 1108 16, 1108 17, 1108 18, 1108 19 90, 1109, 1702 30 50, 1702 30 90, 1702 40 90, 1702 90 50, 1702 90 75, 1702 90 79, 2106 90 55, 2302 10, 2302 30, 2302 40, 2303 10, 2303 30, 2306 90 05, 2308 00 40, 2309 10 11, 2309 10 13, 2309 10 31, 2309 10 33, 2309 10 51, 2309 10 53, 2309 90 20, 2309 90 31, 2309 90 33, 2309 90 41, 2309 90 43, 2309 90 51 and 2309 90 53.
Rice	1006 10, 1006 20, 1006 30, 1006 40, 1102 90 50, 1103 19 50, 1103 20 50, 1104 19 91, 1104 19 99 and 1108 19 10.
Sugar	1212 91, 1212 93, 1701, 1702 20, 1702 60 95, 1702 90 71, 1702 90 95, 2106 90 59, 1702 30 10, 1702 40 10, 1702 60 10, 1702 90 30, 1702 60 80, 1702 90 80, 1703, 2106 90 30 and 2303 20.
Fruit and vegetables	0702, 0703, 0704, 0705, 0706, 0707, 0708, 0709 20, 0709 30, 0709 40, 0709 51, 0709 59, 0709 60 10, 0709 70, 0709 91, 0709 92 90, 0709 93, 0709 99 10, 0709 99 20, 0709 99 40, 0709 99 50, 0709 99 90, 0802 11, 0802 12, 0802 21, 0802 22, 0802 31, 0802 32, 0802 41, 0802 32, 0802 51, 0802 52, 0802 61, 0802 62, 0802 90, 0803 10 10, 0803 10 90, 0804 20 10, 0804 30, 0804 40, 0804 50, 0805, 0806 10 10, 0807, 0808, 0809, 0810, 0813 50 31, 0813 50 39, 0910 20, 0910 99, 1211 90 86 and 1212 92.
Beef and veal	0102 29, 0102 39 10, 0102 90 91, 0201, 0202, 0206 10 95, 0206 29 91, 0210 20, 0210 99 51, 0210 99 90, 1602 50 10, 1602 90 61, 0102 21, 0102 31, 0102 90 20, 0206 10 98, 0206 21 00, 0206 22 00, 0206 29 99, 0210 99 59, 1502 10 90, 1602 50 31, 1602 50 95 and 1602 90 69.
Milk and milk products	0401, 0402, 0403 10 11, 0403 10 13, 0403 10 19, 0403 10 31, 0403 10 33, 0403 10 39, 0403 90 11, 0403 90 11, 0403 90 13, 0403 90 19, 0403 90 31,

	0403 90 33, 0403 90 39, 0403 90 51, 0403 90 53, 0403 90 59, 0403 90 61, 0403 90 63, 0403 90 69, 0404, 0405 10, 0405 20 90, **[**[F47]0405 90**]**, 0406, 1702 19, 2106 90 51, 2309 10 15, 2309 10 19, 2309 10 39, 2309 10 59, 2309 10 70, 2309 90 35, 2309 90 39, 2309 90 49, 2309 90 59 and 2309 90 70.
Pigmeat	0103 91, 0103 92, 0203 11 10, 0203 12 11, 0203 12 19, 0203 19 11, 0203 19 13, 0203 19 15, 0203 19 55, 0203 19 59, 0203 21 10, 0203 22 11, 0203 22 19, 0203 29 11, 0203 29 13, 0203 29 15, 0203 29 55, 0203 29 59, 0206 30 00 10, 0206 41 00 10, 0206 49, 0209 10, 0210 11 11, 0210 11 19, 0210 11 31, 0210 11 39, 0210 12 11, 0210 12 19, 0210 19 10, 0210 19 20, 0210 19 30, 0210 19 40, 0210 19 50, 0210 19 60, 0210 19 70, 0210 19 81, 0210 19 89, 0210 99 41, 0210 99 49, 1501 10, 1501 20, 1601, 1602 10, 1602 20 90, 1602 41 10, 1602 42 10, 1602 49 11, 1602 49 13, 1602 49 15, 1602 49 19, 1602 49 30, 1602 49 50, 1602 90 10, 1602 90 51 and 1902 20 30.
Poultrymeat	0105, 0207, 0210 99 71, 0210 99 39, 0210 99 79, 0209 90, 1501 90, 1602 20 10, 1602 31, 1602 32 and 1602 390.

Textual Amendments

F47 Word in Sch. 3 substituted (17.11.2021) by The Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (EU Exit) (Amendment) (No. 4) Regulations 2021 (S.I. 2021/1192), regs. 1(2), **6(10)**

SCHEDULE 4 Regulation 46

Crown Dependencies

Modifications in respect of Crown Dependencies: General

1. The provisions of the Act and of these Regulations, as modified by the following paragraphs, have effect in respect of the customs matters covered by this Schedule.

Commencement Information

I74 Sch. 4 para. 1 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

2. In this Schedule, "the United Kingdom–Crown Dependencies Customs Union" means, collectively, the customs union arrangements which were specified in the Exchange of Letters and the Arrangements referred to in the following Orders in Council—

(a) The Crown Dependencies Customs Union (Guernsey) (EU Exit) Order 2019 [M18];

(b) The Crown Dependencies Customs Union (Isle of Man) (EU Exit) Order 2019 [M19];

(c) The Crown Dependencies Customs Union (Jersey) (EU Exit) Order 2019 [M20].

Commencement Information

I75 Sch. 4 para. 2 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

Marginal Citations

M18 S.I. 2019/254.
M19 S.I. 2019/257.
M20 S.I. 2019/256.

Modification of the Act: Crown Dependencies

3. The Act is modified as follows—

(a) for the purposes of section 11 (quotas), references to goods that are subject to a quota are to be read as including goods that are subject to a quota under equivalent provisions of customs legislation that are in force in the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey;

(b) for the purposes of section 19 (reliefs), the reference to provision for full or partial relief from a liability to import duty is to be read as including provision for full or partial relief under equivalent provisions of customs legislation that are in force in the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey.

Commencement Information

I76 Sch. 4 para. 3 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

Modification of these Regulations: Crown Dependencies

4.—(1) These Regulations are modified in accordance with paragraph 5 where—

(a) goods that are subject to a quota by virtue of these Regulations are subject to a quota under equivalent customs legislation in force in the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey; or

(b) goods that are "preferential quota goods" by virtue of the Customs PTA Regulations are subject to a preferential quota under equivalent customs legislation in force in the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey.

(2) Paragraph 5(q) applies to the provision for quota goods to be subject to a licensing system under Part 3, as that Part has effect when read with—

(a) Part 2 of these Regulations; and

(b) regulation 4 of the Customs PTA Regulations,

and for these purposes "quota goods" means goods which are quota goods for the purposes of Part 3.

Commencement Information

I77 Sch. 4 para. 4 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

5. These Regulations are modified as follows—

(a) references to goods that are "subject to a quota" by virtue of these Regulations are to be read as including goods that are subject to a quota in any territory within the United Kingdom-Crown Dependencies Customs Union and references elsewhere in these Regulations to "quota duty rate", "quota goods", "quota number", "quota period" "Quota Table" and "quota volume" are to be construed accordingly;

(b) references in these Regulations to "the Customs PTA Regulations" are to be read as references to those Regulations as modified by Schedule 2 to the Customs PTA Regulations;

(c) any references to a free-circulation procedure or an authorised use procedure are to be read as including any equivalent free circulation procedure or authorised use procedure under customs legislation in force in the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey and—

(i) the meaning of "a customs procedure" in regulation 9(3)(b) and 17(3)(b); and

(ii) references in Part 3 to the release of goods under the free-circulation procedure, as such references apply to goods of a description specified in regulation 21(2),

are to be construed accordingly;

(d) any references to "the Special Procedures Regulations", other than the reference to those Regulations in regulation 45, are to be read as including a reference to any equivalent customs legislation in force in the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey;

(e) in regulation 1(3), the reference to goods imported into the United Kingdom from any country or territory outside the United Kingdom 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;

(f) in regulation 2—

(i) the definition of the "customs value" of goods is to be read as a reference to the customs value of such goods as determined in accordance with the methodology set out in any provision of customs legislation in force in the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey which is equivalent to Part 12 of the Customs (Import Duty) (EU Exit) Regulations 2018;

(ii) the reference to other words and expressions having the meaning given in the Customs Tariff (Establishment) (EU Exit) Regulations 2020 is to be read as a reference to the meaning given to such words and expressions in equivalent customs legislation in force in the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey;

(g) in regulation 3(1), the reference to "the United Kingdom" is to be read as a reference to "the United Kingdom or any other territories within the United Kingdom–Crown Dependencies Customs Union where the goods are subject to a quota";

(h) in regulation 6(1), the reference to "the United Kingdom" is to read as a reference to "the combined territory of the United Kingdom and any other territories within the United Kingdom–Crown Dependencies Customs Union where the goods are subject to a quota";

(i) in regulation 8, the reference to "the Goods Classification Table" is to be read as including a reference to any such Table made under equivalent customs legislation in force in the Isle of Man or, as the case may be, the Bailiwick of Jersey or the Bailiwick of Guernsey;

(j) in regulation 9(1)(f), the reference to "Customs" is to be read as including a reference to the customs authorities of the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey;

(k) in regulation 11(3), the reference to "the United Kingdom" is to be read as a reference to "the United Kingdom or any other territories within the United Kingdom–Crown Dependencies Customs Union";

(l) in regulation 12—

(i) in paragraph (1), the reference to "the order in which Customs accept the request to benefit from the relevant quota" is to be read as including a reference to the order of acceptance of such a request by the customs authorities of the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey under equivalent provisions of customs legislation in force in those territories;

(ii) in paragraph (2), the references to "acceptance of the goods by Customs" and "acceptance by Customs of the declaration for a customs procedure" are to be read as including the acceptance by the customs authorities of the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey of any such declaration of relevant goods into their territories;

(iii) in paragraphs (3), (4) and (5), the references to "Customs" are to be read as including the customs authorities of the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey;

(m) in regulation 13—

(i) in paragraph (1), the reference to "acceptance by Customs of the declaration for a customs procedure" is to be read as including the acceptance by the customs authorities of the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey of any such declaration of relevant goods into their territories;

(ii) in paragraphs (2), (3) and (4), references to "Customs" are to be read as including a reference to the customs authorities of the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey;

(n) in regulation 16, the reference to "the arrangements under Part 3 for the importation of quota goods to be subject to a licensing system" under Part 3 is to be read as including a reference to any such arrangements under the licensing system which applies under Part 3, as modified by this Schedule, in relation to applications for a licence to import quota goods from any person intending to import such goods into the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey;

(o) in regulation 19(1) and (2)(b), the references to an import licence being "valid in accordance with regulation 35" are to be read as including a reference to any such licence being valid under the licensing system which applies under Part 3, as modified by this Schedule, in relation to applications for a licence to import quota goods from any person intending to import such goods into the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey;

(p) in regulation 19(3), the reference to "the United Kingdom" is to be read as a reference to "the United Kingdom or any other territories within the United Kingdom–Crown Dependencies Customs Union";

(q) in Part 3, the provision made for quota goods to be subject to a licensing system is to apply to any application made for a licence to import quota goods from a person intending to import such goods into the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey, in the same way as that licensing system applies to an application from a person intending to import quota goods into the United Kingdom and for these purposes—

(i) in regulation 24 —

(aa) paragraph (1)(a) is disapplied as regards an applicant intending to import quota goods into the Bailiwick of Guernsey or the Bailiwick of Jersey and, in the case of an applicant intending to import quota goods into the Isle Of Man, the reference to "the Value Added Tax Act 1994" is to be read as a reference to the equivalent legislation in force in the Isle of Man;

(bb) the references to "established in the United Kingdom" are to be read as references to being established in the United Kingdom or, as the case may be for the applicant concerned, the Bailiwick of Guernsey, the Isle of Man or the Bailiwick of Jersey and references in paragraph 2(a) and (b) to "the United Kingdom" are accordingly to be read as references to the United Kingdom or, as the case may be the Bailiwick of Guernsey, the Isle of Man or the Bailiwick of Jersey;

(ii) in regulation 27(4), the reference to "a declaration for a Customs procedure (including a certified copy of such a declaration)" is to be read as including any such declaration made to the customs authorities of the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey for an equivalent customs procedure under customs legislation in force in the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey;

(iii) in regulations 29(2)(a) and 40(4)(a), references to "a Customs declaration" are to be read as including equivalent documentation issued by the customs authorities of the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey;

(iv) in regulations 29(2)(b) and 40(4)(b), references to a "used import licence endorsed by an HMRC officer" are to be read as including an equivalent endorsement of any such licence made by the customs authorities of the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey;

(r) in Schedule 1, in paragraph 2 of Part B, the reference to "the United Kingdom" is to be read as including a reference to the Bailiwick of Guernsey or, as the case may be, the Isle of Man or the Bailiwick of Jersey.

Commencement Information

I78 Sch. 4 para. 5 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make provision under Part 1 of the Taxation (Cross-border Trade) Act 2018 ("the Act") as a consequence of the United Kingdom leaving the European Union. They are to be brought into force by way of a separate statutory instrument made under the Act.

The Regulations specify the rate of import duty which is applicable to quota goods ("the quota duty rate") for the purposes of Part 2 of these Regulations. For the purposes of Chapter 2 of Part 2, "quota goods" are goods which meet the qualifying criteria in regulation 9; these criteria include a requirement to meet any conditions for the goods concerned which are specified in Part A of Schedule 1. For the purposes of Chapter 3 of Part 2, "quota goods" are goods which meet the qualifying criteria in regulation 17; these criteria include a requirement to meet any conditions for the goods concerned which are specified in Part B of Schedule 1. Each quota is subject to a total volume ("quota volume") of goods which may be imported (regulation 6) and applies for a specified period ("the quota period") (regulation 7). The particulars for the quota duty rate, quota

volume, and quota period which apply in respect of each quota are specified in the Table contained in the document entitled "Tariff Quotas, version 1.0", dated 9th December 2020, (defined in regulation 2 as the "Quota Table").
Chapter 2 of Part 2 provides that quota goods which are listed in Part A and Part B of the Quota Table are each subject to the quota duty rate, provided, in the case of goods which are listed in Part B, that the goods have also been declared for an authorised use procedure in accordance with the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018 (S.I. 2018/1249) ("the Special Procedures Regulations") (regulation 11). The Special Procedures Regulations make provision for the end-use of the goods concerned.
Chapter 2 of Part 2 also makes provision for the allocation of quotas in respect of the quota goods specified in Part A and Part B of the Quota Table. Deductions from quota volumes are allocated against the quantity of imported goods (regulation 12) and quota is allocated against requests received to benefit from the quotas (regulation 13). Regulation 14 identifies quotas for which there is more than one quota period where unused quota volume can be carried into the next quota period. Provision is made for the lodging of a security where quota becomes critical (regulation 15).
Chapter 3 of Part 2 provides that quota goods which are listed in Part C of the Quota Table are subject to the quota duty rate, provided, in the case of goods which are listed in the second section of Part C, that the goods have also been declared for an authorised use procedure in accordance with the Special Procedures Regulations.
Part 3 establishes a licensing system under which applications can be made to the Secretary of State for a licence to import quota goods. The quotas to which this Part applies are identified in Part C of the Quota Table and in specified quotas listed in the "Preferential Quota Table" so defined in the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020.
Regulation 23 sets out the requirements for the grant of a licence. These include not applying for more than the available quantity of quota goods, qualification as an operator (regulation 24), time limits and the number of applications which may be made for a quota (regulation 25); and lodging the applicable security specified in the Licensing Table set out in Schedule 2 for the quota concerned (regulation 26). Regulation 23 also identifies quotas which attract additional conditions for the grant of a licence, as indicated in the Licensing Table. These conditions are detailed in regulations 27 to 33. The Secretary of State may suspend licence applications where the available quantity published under regulation 22 has been allocated (regulation 34).
Regulation 35 provides for the issue and period of validity of the import licence. The Secretary of State must specify the volume of quota goods to be imported under the licence by applying an allocation coefficient (regulation 36). The licence may be made subject to terms and conditions as the Secretary of State considers necessary (regulation 37). A licence may be transferred to another person if that person meets the conditions specified in regulation 38 and may be surrendered by returning it to the Secretary of State (regulation 39). Regulation 40 sets conditions for the return of any security held by the Secretary of State following the grant of an import licence.
The Secretary of State must give notification of any decision to refuse the grant of an import licence (regulation 41) and may apply penalties where any information or document submitted by an applicant for a licence or its transfer is materially incorrect or misleading (regulation 42). In either case, the Secretary of State must notify the person concerned of the right to appeal under regulation 43.
In Part 4, the Special Procedures Regulations are amended (regulation 45). Regulation 46 gives effect to provisions of the Act and of these Regulations as modified by Schedule 4 in relation to the Crown Dependencies.
This instrument is one of a group of instruments covered by an overarching Tax Information and Impact Note. The TIIN primarily focusses on the Customs Tariff (Establishment) (EU Exit) Regulations 2020 and will be available in due course at https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins. 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.

Status:
Point in time view as at 21/01/2026.

Changes to legislation:
There are currently no known outstanding effects for The Customs (Tariff Quotas) (EU Exit) Regulations 2020.