

---

STATUTORY INSTRUMENTS

---

**2022 No. 1283**

**CUSTOMS**

**The Customs (Tariff Quotas) (EU Exit)  
(Amendment) (No. 2) Regulations 2022**

<i>Made</i>	- - - -	<i>6th December 2022</i>
<i>Laid before the House of Commons</i>	- - - -	<i>7th December 2022</i>
<i>Coming into force</i>	- -	<i>1st January 2023</i>

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

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

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 by the Secretary of State.

**Citation, commencement and extent**

1. These Regulations—
  - (a) may be cited as the Customs (Tariff Quotas) (EU Exit) (Amendment) (No. 2) Regulations 2022;
  - (b) come into force on 1st January 2023;
  - (c) extend to the United Kingdom.

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

- 2.—(1) The Customs (Tariff Quotas) (EU Exit) Regulations 2020<sup>(2)</sup> are amended as follows.

---

(1) 2018 c. 22. Section 11 of the Taxation (Cross-border Trade) Act 2018 is modified by S.I. 2020/1432, 1457.  
(2) S.I. 2020/1432; relevant amending instruments are S.I. 2020/1657, 2021/693, 1192 and 2022/174, 980.

(2) In regulation 2(1) (general interpretation), in the definition of “Quota Table”, for “3.2” dated 20th September 2022” substitute “3.3” dated 5th December 2022”.

(3) In regulation 6 (quota volume)—

(a) in paragraph (2A)(a), for “immediately before the coming into force of these Regulations” substitute “on the commencement of the quota period in 2022”;

(b) after paragraph (2A), insert—

“(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, 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.”.

(4) In regulation 12 (deductions from the quota volume), after paragraph (8) insert—

“(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.”.

5th December 2022

*Mark Spencer*  
Minister of State  
Department for Environment, Food and Rural  
Affairs

6th December 2022

*Steve Double*  
*Andrew Stephenson*  
Two of the Lords Commissioners of His  
Majesty’s Treasury

---

## EXPLANATORY NOTE

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

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

The table is published separately and available at <https://www.gov.uk/government/publications/reference-documents-for-the-customs-tariff-quotas-eu-exit-regulations-2020>. Hard copies are held and available to view free of charge at the Department for Environment, Food and Rural Affairs, Seacole Building, 2 Marsham Street, London SW1P 4DF. A person unable to access this document electronically can arrange access to a hard copy by telephoning the Department for Environment, Food and Rural Affairs on 03459 33 55 77.

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