

**2023 No. 195**

**CUSTOMS**

**The Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (Australia) (Amendment) Regulations 2023**

*Made* - - - - - *23rd February 2023*

*Laid before the House of Commons* *24th February 2023*

*Coming into force in accordance with regulation 1(2)*

These Regulations are made by the Treasury in exercise of the powers conferred by sections 9(1), 11(1), (3), (4) and (7), 17(6) and (7), 31(6) and (7), and 32(7), (8) and (13) of the Taxation (Cross-border Trade) Act 2018(a) (“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 sections 9(3) and 17(8) of the Act, the Secretary of State recommends that these Regulations be made.

In accordance with section 11(7) of the Act, in considering what provision to include in regulations made under section 11(1), (3) and (4) of the Act, the Treasury have had regard to a recommendation made to them by the Secretary of State.

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

**Citation, commencement and extent**

**1.**—(1) These Regulations may be cited as the Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (Australia) (Amendment) Regulations 2023.

(2) These Regulations come into force on the date on which the Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and Australia signed on 16th December 2021 (“the Australia Agreement”) enters into force.

(3) The Secretary of State must give notice in the London Gazette, as soon as reasonably practicable, of the date on which the Australia Agreement enters into force.

(4) These Regulations extend to the United Kingdom.

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(a) 2018 c. 22. Any powers of HMRC Commissioners to make regulations under Part 1 of the Taxation (Cross-border Trade) Act 2018 (“the Act”) is exercisable concurrently by the Treasury by virtue of section 32(13) of the Act. Part 1 of the Act is amended by the Taxation (Post-transition Period) Act 2020 (c. 26), section 1 and Schedule 1. Section 9 of the Act is modified by S.I. 2020/1439 and sections 9, 11 and 19 of the Act are modified by S.I. 2020/1457.

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

2.—(1) The table in Schedule 1 to the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020(a) (which relates to agreements to which those Regulations apply) is amended as follows(b).

(2) In a new row to be inserted immediately above the entry in respect of the Interim Agreement establishing an Economic Partnership Agreement between the United Kingdom of Great Britain and Northern Ireland, of the one part, and the Republic of Cameroon, of the other part, signed on 9th March 2021—

(a) in the first column insert—

“Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and Australia signed on 16th December 2021.”;

(b) in the second column insert—

“The Australia Preferential Tariff, version 1.0, dated 20th February 2023.”;

(c) in the third column insert—

“The Australia Origin Reference Document, version 1.0, dated 20th February 2023.”.

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

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

(2) In regulation 21(1) (interpretation of Part 3), after the definition of “quota” insert—

““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;”.

(3) In regulation 25 (application procedure)—

(a) for paragraph (3), substitute—

“(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.”;

(b) for paragraph (4)(b), substitute—

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(a) S.I. 2020/1457; Schedule 1 to S.I. 2020/1457 was substituted by regulation 5 of, and Schedule 1 to, S.I. 2020/1657. Schedule 1 to S.I. 2020/1457 has been amended a further eleven times.

(b) The reference documents referred to in regulation 2 of this instrument are available electronically from <https://www.gov.uk/government/publications/reference-documents-for-the-customs-tariff-preferential-trade-arrangements-eu-exit-regulations-2020>. Hard copies are held and available to view free of charge at the Department for Business and Trade, Old Admiralty Building, London SW1A 2DY. By virtue of section 32A of the Act (as inserted by section 75 of the Finance Act 2022 (c. 3)), references to the reference documents are to those documents as modified from time to time, or as replaced, by notice by the Treasury.

(c) S.I. 2020/1432. Relevant amending instrument is S.I. 2021/527.

“(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.”.

(4) After regulation 33(3) (export certificates) insert—

“(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.”.

(5) In regulation 35(4) (issue and period of validity of the licence), after sub-paragraph (b), insert—

“;

- (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”.

(6) In Schedule 2 (licensing table)—

(a) after the final row in the table headed “Part B: preferential quotas” insert—

“05.4970	£6 per 100 kg		Yes					Yes <sup>(9)</sup>	
05.4971	£4 per 100kg		Yes					Yes <sup>(9)</sup>	
05.4972	£5 per 100kg		Yes					Yes <sup>(9)</sup>	
05.4973	£2 per 100kg		Yes					Yes <sup>(9)</sup>	
05.4974	£8 per 100kg		Yes					Yes <sup>(9)</sup>	
05.4975	£8 per 100kg		Yes					Yes <sup>(9)</sup>	
05.4976	£3 per 100kg		Yes					Yes <sup>(9)</sup> ”	

(b) at the end of the footnotes following that table insert—

“(9) Department of Agriculture, Fisheries and Forestry, Australia.”.

*Scott Mann*  
*Steve Double*

23rd February 2023

Two of the Lords Commissioners for His Majesty’s Treasury

*Nigel Huddleston*  
Minister of State

22nd February 2023

Department for Business and Trade

### EXPLANATORY NOTE

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

These Regulations are made under the Taxation (Cross-border Trade) Act 2018 (c. 22). They amend the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020 (S.I. 2020/1457) to implement preferential customs import duty rates agreed under the Free Trade

Agreement between the United Kingdom of Great Britain and Northern Ireland and Australia, signed on 16th December 2021. They also amend the Customs (Tariff Quotas) (EU Exit) Regulations 2020 (S.I. 2020/1432), as a consequence of that free trade arrangement.

Regulation 2 amends Schedule 1 to S.I. 2020/1457, which sets out the list of arrangements between His Majesty's government in the United Kingdom and the governments of other countries or territories to which the provisions of those Regulations apply. The following preferential trade arrangement is, by this instrument, inserted in the table in Schedule 1 to S.I. 2020/1457:

— Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and Australia, signed on 16th December 2021.

Regulation 3 amends S.I. 2020/1432 to establish seven new tariff rate quotas which will be administered using a licencing system. Regulation 3 also establishes the conditions to be met for an import licence to be issued in respect of these seven tariff rate quotas.

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.

An impact assessment setting out the potential economic impact of the Australia Agreement was published on 16th December 2021 and is available electronically at <https://www.gov.uk/government/publications/uk-australia-fta-impact-assessment>. This publication includes an assessment of impacts on the UK's regions and nations, sectors, employment, consumers and businesses as well as the potential impacts on developing countries.

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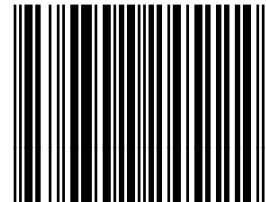
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