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STATUTORY INSTRUMENTS

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**2020 No. 1438**

**The Trade Preference Scheme (EU Exit) Regulations 2020**

**PART 1**

**General**

**Citation, commencement, extent and application**

1.—(1) These Regulations may be cited as the Trade Preference Scheme (EU Exit) Regulations 2020.

(2) These Regulations come into force on such day as the Treasury may by regulations under section 52 of the Act appoint (“the appointed day”).

(3) These Regulations extend to the United Kingdom.

(4) These Regulations apply to goods—

(a) that are imported into the United Kingdom in respect of which a liability to a charge to import duty is incurred under the Act; and

(b) in respect of which a claim is made for a preferential rate of import duty to be applied to the goods under the trade preference scheme established by these Regulations.

**Interpretation**

2.—(1) In these Regulations—

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

“COCGTP Regulations” means the Customs (Origin of Chargeable Goods: Trade Preference Scheme) (EU Exit) Regulations 2020(1);

“Tariff Regulations” means the Customs Tariff (Establishment) (EU Exit) Regulations 2020(2);

“EU GSP” means Regulation (EU) No 978/2012 of the European Parliament and of the Council of 25 October 2012 applying a scheme of generalised tariff preferences and repealing Council Regulation (EC) No 732/2008(3);

“additional import duty” has the meaning given in regulation 24(3)(a);

“agricultural duty rate” means an applicable additional rate of import duty relating to agricultural components, duties for sugar and duties for flour that is fixed in accordance with Element 4 of the customs tariff, as provided for by regulation 2(5) of the Tariff Regulations;

“appointed day” has the meaning given in regulation 1(2);

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(1) [S.I. 2020/1436](#)

(2) [S.I. 2020/1430](#)

(3) OJ No L 303 31.10.2012, p.1. Regulation (EU) No 978/2012 is direct EU legislation, incorporated into the law of the United Kingdom by section 3 of the European Union (Withdrawal) Act 2018, except that it will cease to have effect on the commencement of paragraph 1(1) of Schedule 7 to the Act.

“arms and ammunition” mean goods that are specified under the chapter heading “arms and ammunition” in the Goods Classification Table;

“assessment notice” has the meaning given in regulation 28(1);

“by-value duty expression” means an applicable duty expression given only as a number and percentage in the Tariff Table;

“commodity code” has the meaning given in regulation 2(3) of the Tariff Regulations;

“compound duty expression” means an applicable duty expression in the Tariff Table that—

(a) includes both a by-value duty expression and a specific duty expression; and

(b) contains an addition sign before or after the by-value duty expression;

“country” means a country or territory;

“cumulation” means a system whereby goods that are obtained in two or more countries are to be regarded as originating from the last country in which substantial processing of the goods has taken place;

“customs cooperation notice” means a notice published under regulation 20(1);

“declaration acceptance date” means the date on which HMRC provides, or is deemed to provide, a notification constituting acceptance of a customs declaration for the purposes of section 4(1) of the Act;

“EF” means the enhanced framework which forms part of the GSP (see regulation 3);

“EF admission notice” has the meaning given in regulation 17(7);

“EF country” means a country to which the EF applies under regulation 8;

“EF goods” means goods to which the EF applies under regulation 10(4);

“GF” means the general framework which forms part of the GSP (see regulation 3);

“GF country” means a country to which the GF applies under regulation 7;

“GF goods” means goods to which the GF applies under regulation 10(3);

“GF rate” means the GSP rate specified for GF goods under regulation 13;

“goods” means goods or any description of goods;

“Goods Classification Table” has the meaning given in regulation 1(2) of the Tariff Regulations;

“goods graduation notice” means a notice published under regulation 22(1) that suspends the GSP rate pursuant to Grounds specified in Schedule 3;

“GSP” means the Generalised Scheme of Preferences which is the trade preference scheme established under regulation 3;

“GSP classification” means the chapter, heading, sub-heading or commodity code of the Goods Classification Table used in column 3 of the GSP Specified Goods Table to classify GSP goods;

“GSP country” means a country to which a framework of the GSP applies under Part 3;

“GSP framework” means a framework forming part of the GSP (see regulation 3);

“GSP goods” has the meaning given in regulation 10(1);

“GSP rate” means a preferential rate of import duty under Part 6;

“GSP section” means a division of the GSP Specified Goods Table, that—

(a) is specified in column 1 of that Table; and

(b) modifies the sections of the Goods Classification Table;

“GSP Specified Goods Table” means the table in Part 2 of Schedule 5;

“import review period” means a period of three years during which the value of imports of GSP goods is measured and which begins with 1st January;

“LDCF” means the least developed countries framework which forms part of the GSP (see regulation 3);

“LDC” means a country listed in Part 2 of Schedule 3 to the Act as a least developed country;

“LDCF goods” means goods to which the LDCF applies under regulation 10(2);

“qualifying GSP country” means a GSP country that satisfies the qualification rules in regulation 4(1);

“qualifying GSP goods” means GSP goods that satisfy the qualification rules in regulation 4(2);

“representations period” means the period specified in a warning notice, during which representations can be made under regulation 27(2)(b);

“Schedule 2 conventions” has the meaning given in regulation 15(1)(b);

“specific duty expression” means an applicable duty expression in the Tariff Table that—

- (a) includes a monetary value;
- (b) does not include a percentage symbol; and
- (c) may include an agricultural duty rate;

“standard rate of import duty” has the meaning given in regulation 2(4) of the Tariff Regulations;

“suspension notice” has the meaning given in regulation 29(1);

“Tariff Table” has the meaning given in in regulation 2(6) of the Tariff Regulations;

“trade arrangement suspension notice” means a notice published under regulation 9(1)(b);

“trade preference safeguard measure” has the meaning given in paragraph 1 of Schedule 4;

“trade preference safeguard notice” means a notice published under regulation 23 (1) that applies a trade preference safeguard measure;

“United Kingdom monitoring” has the meaning given in regulation 15(5);

“urgent trade safeguard notice” means a trade preference safeguard notice published in accordance with paragraph 7 of Schedule 4;

“variation notice” has the meaning given in regulation 29(3); and

“warning notice” has the meaning given in regulation 27(1).

(2) In relation to the GSP Specified Goods Table—

(a) the rules of interpretation in regulation 3(1) of the Tariff Regulations and Part 1 of Schedule 5 apply in—

- (i) interpreting the meaning of the chapter, heading, sub-heading or commodity code used in column 3 of the GSP Specified Goods Table; and
- (ii) determining into which of the GSP classifications in column 3 or descriptions in column 4 of the GSP Specified Goods Table the goods most appropriately fall;

(b) “GF code” means a code applied to goods in column 5 of the GSP Specified Goods Table, that begins with the letters “GF” to indicate that—

- (i) those goods are GF goods; and
- (ii) they are subject to rules providing for preferential rates of import duty, under regulation 13;

- (c) “GF1”, “GF2”, “GF3” and “GF4” are the GF codes representing the rules for calculating import duty reductions to be applied to GF goods, under the GF, as specified in regulation 13;
  - (d) “EF code” means a code applied to goods in column 6 of the GSP Specified Goods Table, that begins with the letters “EF”, to indicate that—
    - (i) those goods are EF goods, as provided for in regulation 10(4); and
    - (ii) they are subject to rules providing for preferential rates of import duty under regulation 14; and
  - (e) “EF1” and “EF2” are the EF codes representing the rules for calculating import duty reductions to be applied to EF goods, under the EF, as specified in regulation 14.
- (3) In these Regulations, reference to goods originating from a country is a reference to goods regarded as originating from that country in accordance with the COCGTP Regulations.
- (4) In these Regulations, reference to varying the GSP rate means specifying a GSP rate by notice that is—
- (a) lower than the standard rate of import duty; but
  - (b) higher than the GSP rate otherwise applicable to the goods, as determined in accordance with Part 6.