
STATUTORY INSTRUMENTS

2020 No. 1432

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

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

II 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 ^{M1};

“the Special Procedures Regulations” means the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018 ^{M2};

“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 ^{M3};

“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;

Changes to legislation: The Customs (Tariff Quotas) (EU Exit) Regulations 2020, PART 1 is up to date with all changes known to be in force on or before 06 December 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

“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 4.0” dated 12th April 2023]] ;

“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 ^{M4}, 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 ^{M5}.

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- 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 (10.5.2023) by The Customs Tariff (Preferential Trade Arrangements and Miscellaneous Amendments) Regulations 2023 (S.I. 2023/433), regs. 1(2), **3(2)**

Commencement Information

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

Marginal Citations

- M1** S.I. 2020/1457.
- M2** S.I. 2018/1249, amended by S.I. 2019/486; there are other amending instruments, but none is relevant.
- M3** S.I. 2018/1248, to which there are amending instruments which are not relevant.
- M4** 1971 c. 80.
- M5** S.I. 2020/1430.

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Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- Sch. 1 Pt. B para. 18 inserted by [S.I. 2023/1192 reg. 5\(2\)](#)
- Sch. 1 Pt. B para. 19 inserted by [S.I. 2023/1192 reg. 5\(3\)](#)