
STATUTORY INSTRUMENTS

2020 No. 1432

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

PART 2

Goods subject to a quota

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^{M1};
 - (ii) for goods listed in Part B of the Quota Table, an authorised use procedure^{M2}; 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^{M3} 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

II Reg. 9 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Changes to legislation: The Customs (Tariff Quotas) (EU Exit) Regulations 2020, CHAPTER 2 is up to date with all changes known to be in force on or before 31 March 2024. 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

Marginal Citations

- M1** “The free-circulation procedure” is defined in section 3 of the Act.
- M2** See paragraph 13 of Schedule 2 to the Act for the meaning given to declaring goods for an authorised use procedure.
- M3** “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—
- 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
 - 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

- I2** 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—

- that relief is limited to the quota duty rate for the quota goods; and
- the quantity of the quota goods that are to benefit from the relief is limited to the quota volume.

Commencement Information

- I3** 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.

[^{F1}(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

F1 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

I4 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.

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Commencement Information

I5 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

I6 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

I7 Reg. 15 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Changes to legislation:

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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\(3\)](#)