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STATUTORY INSTRUMENTS

2021 No. 1192

CUSTOMS

The Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (EU Exit) (Amendment) (No. 4) Regulations 2021

Made - - - - 26th October 2021

Laid before the House of

Commons - - - - 28th October 2021

Coming into force in accordance with regulation 1

These Regulations are made by the Treasury, in exercise of the powers conferred by sections 9(1), 11(1), (3) and (4), 17(6) and (7), 19(1) and (4), 31(6) and (7) and 32(7), (8) and (13) of the Taxation (Cross-border Trade) Act 2018⁽¹⁾ (“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, in exercising the function of making the following Regulations, has had regard to international arrangements to which Her Majesty’s Government in the United Kingdom is a party that are relevant to the exercise of that function.

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) and (3) of the Act, the Treasury has had regard to recommendations made by the Secretary of State.

Citation, commencement and extent

1.—(1) These Regulations may be cited as the Customs Tariff (Preferential Trade Arrangements and Tariff Quotas) (EU Exit) (Amendment) (No. 4) Regulations 2021.

(2) Except as provided in paragraph (3), they come into force on 17th November 2021.

(1) 2018 c. 22. Any power 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 that Act. Part 1 of the Act is amended by the Taxation (Post-transition Period) Act 2020 (c. 26), sections 1 and 2 and Schedule 1. Section 9 of the Act is modified by S.I. 2020/1439 and S.I. 2020/1457.

(3) The amendments made by paragraphs (3) and (4) of regulation 4 come into force on 1st December 2021.

(4) These Regulations extend to the United Kingdom.

Interpretation

2. In these Regulations—

“the Preferential Trade Arrangements Regulations” means the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020(2).

Amendment of regulation 16 of the Preferential Trade Arrangements Regulations

3. In regulation 16(1) of the Preferential Trade Arrangements Regulations, in sub-paragraph (a) (ii), for “regulation 18” substitute “regulation 19”.

Amendment of Schedule 1 to the Preferential Trade Arrangements Regulations

4.—(1) The table in Schedule 1 to the Preferential Trade Arrangements Regulations is amended as follows.

(2) In the row relating to the Trade Continuity Agreement between the United Kingdom of Great Britain and Northern Ireland and Canada, signed by Canada on 9th December 2020, for the entry in the second column substitute—

“The Canada Preferential Tariff, version 1.2, dated 25th October 2021.”.

(3) In the row relating to the Agreement on Trade in Goods between Iceland and the Kingdom of Norway and the United Kingdom of Great Britain and Northern Ireland signed on 8th December 2020 —

(a) for the entry in the second column substitute—

“The Iceland Preferential Tariff, version 1.0, dated 25th October 2021.”;

(b) for the entry in the third column substitute—

“The Iceland Origin Reference Document, version 1.0, dated 25th October 2021.”.

(4) In a new row to be inserted immediately above the row containing the entry in respect of the Trade and Partnership Agreement between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the State of Israel, signed on 18th February 2019 (“the Israel Agreement”)—

(a) in the first column, above the entry in respect of the Israel Agreement, insert—

“Free Trade Agreement between Iceland, the Principality of Liechtenstein and the Kingdom of Norway and the United Kingdom of Great Britain and Northern Ireland signed on 8th July 2021.”;

(b) in the second column, above the entry in respect of the Israel Preferential Tariff, version 2.1., dated 8th June 2021, insert—

“The Norway Preferential Tariff, version 1.0, dated 25th October 2021.”;

(c) in the third column, above the entry in respect of the Israel Origin Reference Document, version 1.0, dated 7th December 2020, insert—

“The Norway Preferential Tariff, version 1.0, dated 25th October 2021.”.

(5) In the row relating to the Agreement Establishing an Association between the United Kingdom of Great Britain and Northern Ireland and the Hashemite Kingdom of Jordan, signed on 5th November 2019, for the entry in the second column substitute—

“The Jordan Preferential Tariff, version 1.1, dated 25th October 2021.”.

(6) In the row relating to the Additional Agreement between the United Kingdom of Great Britain and Northern Ireland, the Swiss Confederation and the Principality of Liechtenstein extending to the Principality of Liechtenstein certain provisions of the Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and the Swiss Confederation (“the Liechtenstein Agreement”), signed on 11th February 2019, for the entry in the second column substitute—

“The Switzerland Preferential Tariff, version 2.1, dated 25th October 2021 (applied by the Liechtenstein Agreement by extension)(3).”.

(7) In the row relating to the Interim Economic Partnership Agreement between the United Kingdom of Great Britain and Northern Ireland, of the one part, and the Pacific States, of the other part, signed by the Republic of Fiji and the Independent State of Papua New Guinea on 14th March 2019, for the entry in the third column substitute —

“The Pacific States Origin Reference Document, version 2.1, dated 25th October 2021.”.

(8) In the row relating to the Free Trade Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland and the Socialist Republic of Viet Nam, signed on 29th December 2020, for the entry in the second column substitute—

“The Viet Nam Preferential Tariff, version 1.1, dated 25th October 2021.”.

Amendment of the Customs (Tariff-free Access for Goods from British Overseas Territories) (EU Exit) Regulations 2020

5. In regulation 6 of the Customs (Tariff-free Access for Goods from British Overseas Territories) (EU Exit) Regulations 2020(4), in paragraph (2), for “rate of import duty rate that applied at that time under of” substitute “rate of import duty that applied at that time under”.

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

6.—(1) The Customs (Tariff Quotas) (EU Exit) Regulations 2020(5) are amended as follows.

(2) In regulation 2(1), in the definition of “Quota Table”(6), for the words from “entitled” to the end substitute “entitled “Tariff Quotas, version 2.2” dated 25th October 2021”.

(3) In regulation 6(2A)(a)(7), for the words from “until” to the end substitute “within the period ending with the day of the next quota close date marking the expiry of the quota period for the quota concerned”.

(4) In regulation 23—

(a) in paragraph (3)—

- (i) omit “and” at the end of sub-paragraph (a);
- (ii) omit sub-paragraph (b);

(b) in paragraph (5)—

- (i) omit “and” at the end of sub-paragraph (a);

(3) The Liechtenstein Agreement applies the Preferential Tariff in respect of the Switzerland Trade Agreement.

(4) S.I. 2020/1434, as amended by S.I. 2021/527.

(5) S.I. 2020/1432, as amended by S.I. 2020/1657 and S.I. 2021/382, 527, 693.

(6) The definition of “Quota Table” in regulation 2 was amended by S.I. 2020/1657 and S.I. 2021/693.

(7) Paragraph (2A) was inserted by regulation 2 of S.I. 2021/693.