



Notice to Traders 07/21

Imports of Sugar under Statutory Instrument 2020 No. 1432

Introduction

This notice explains how the rules are applied to this quota and how to apply for a licence. It also advises you of the quota amounts available in the February 2021 quota period. Details of the quantities available are given in Annex 1 of this notice.

Proof of Trade

You must provide the following documents to prove that you are eligible for a sugar quota licence. If you do not have the proof of trade as detailed below, you are not eligible, and you cannot apply for a quota licence.

You must be established and registered for VAT in the UK. You must tell us your current VAT registration number. You can provide your VAT number on your quota licence application or send us a copy of your current VAT certificate. However, if your company is part of a group VAT registration number, we will need to see a copy of your current VAT certificate before the quota deadline.

If this is your first application in the quota year you must provide evidence to prove that you have imported at least 25 tonnes of sugar during:

- The 12-month period ending two months before the first application can be submitted for the quota year (1 July 2019 to 30 June 2020); and
- The 12-month period immediately before that (1 July 2018 to 30 June 2019).

Your proofs must accompany your application in February 2021.

If you use electronic licences, we will need to see a schedule giving details of:

- The licence number(s);
- The date(s) of import;
- The weight of each electronic attribution; and
- The import entry number for each electronic attribution

If you used paper licences, or have imported quantities of sugar at full duty, you must supply the original import document (C88) form, or a copy certified as a 'true copy' of the original, endorsed by H M Revenue & Customs (HMRC). We will only accept photocopies of the Customs stamp or scanned versions of these documents on condition that you supply the originals at your earliest opportunity.

You must fax a copy of the entry and any supporting documents (clearly marked as 'request for endorsement') to the H M Revenue & Customs National Clearance Hub (NCH) on 03000 588 462.

You can also e-mail the HMRC National Clearance Hub at nch@hmrc.gsi.gov.uk.

C88s which were not endorsed at the time of import, must be sent to:

H M Revenue & Customs National Clearance Hub 1st Floor West, Ralli Quays 3 Stanley Street Salford M60 9LA

Telephone number: 03000 588 454

Fax number: 03000 588 462

Please advise HMRC that the endorsements are required for GATT purposes.

You should only ask HMRC to endorse the number of copy entries necessary for the relevant regulation. If you send more copies than is necessary, it may delay the return of your endorsed copy entries.

HMRC agents or representatives cannot apply for import licences under these quota arrangements.

Applications

Before you submit a licence application you must make sure that you are registered with the RPA. If your company is not registered, a company director or an individual legally responsible for the business must apply for a six-digit Trader Registration Number.

You will need to telephone our Rural Payments Helpline on 03000 200 301 and select options 3, 2, 1 and 3 and ask to be registered as a trader. (These options are correct at the time of publication, but they are liable to change without notice).

Our website address is www.gov.uk/government/organisations/rural-payments-agency. However, not all the information is available on the website. If you need assistance with any of the forms detailed below, please contact the Import Licensing Team.

You must submit your licence applications using an AGRIM import licence application form. We advise you to use the latest version of the <u>application form</u>.

The person signing the import licence application must be authorised. To become an authorised signatory, please complete an <u>il3 form</u>. To avoid any delay in issuing licences, we recommend that the signatory is authorised before sending us your licence application.

You can submit your licence application by either post or email. If you intend to submit your application by email, please ensure that your email address is approved by the RPA. Please complete an <u>il3 form</u> to register email addresses for approval. We recommend that your email address is approved before you send your application to <u>trader@rpa.gov.uk</u> as this will avoid unnecessary delays.

Your quota application must be received during the first 5 days of February 2021. It is your responsibility to ensure that your application, all additional documentation and the security are correct at the time of submission and they are received by the RPA before 17:00 on the 5 February 2021.

Note: We will reject any applications where the application, security and / or proof of trade is received after 17:00 (UK time) on Friday 5 February 2021.

Any unused quota will be carried forward to the next application period in March.

Your application must not exceed the quantity available. You must not lodge more than one import quota licence application for the same order number.

Note: If you lodge more than one application for the same order number, all your applications will be rejected.

Security

You must lodge a security of £20 per tonne with each licence application.

You can find further information on how to lodge your security by searching for Licence securities for the import/export of agricultural products' on GOV.UK

Completing a licence application

As part of the sugar import tariff quota, licence applications must include at least the following entries:

 Box 20 of your application must contain the correct import tariff quota order number. You must also include "Statutory Instrument 2020/1432".

If you are not sure of the Combined Nomenclature (CN) code for your product (box 16) you should contact HMRC by sending an email containing as much information about the product as possible to classification.enquiries@hmrc.gsi.gov.uk. They will be able to provide you with the correct code and description.

Issuing Licences

As soon as the application period has closed, we will collate details of all valid quota applications we received and calculate the reduction coefficient applicable to each order number. Details of these reduction coefficients will be published on the gov.uk website.

Licences will be issued towards the end of February for use from 1 March 2021. All licences will be issued electronically as they are only valid for imports into the UK.

Your licence will have a 5% upward tolerance. However, the reduction in duty will only be valid for the quantities shown in sections 17 and 18 of your licence.

Import licences will be valid from 1 March until the end of the 2020/21 quota period (30 September 2021). Where an electronic licence is issued an email can be sent to inform you of its issue. To receive this email notification, you must have already completed the appropriate sections of the <u>il3 form</u>.

Authority

You can find details of the arrangements in Statutory Instrument 2020/1432. You can obtain copies from Stationery Office bookshops and accredited agents, or order from the <u>Stationery Office</u> website.

You can also access Statutory Instruments electronically by visiting the UK's <u>Legislation website</u>. We are not responsible for the accuracy or completeness of the Europa website. Whilst every care has been taken in producing this guidance, the Statutory Instrument as published is definitive.

Questions

If you have any questions about this notice, please contact the Import Licensing Team as follows:

- Our telephone helpline number 03300 416 500 (Option 1)
- E-mail contact trader@rpa.gov.uk
- Our postal address is:

Import licencing Team
Rural Payments Agency
Lancaster House
Hampshire Court
Newcastle Business Park
Newcastle Upon Tyne
NE4 7YH

Annex 1

Annual Quota from February 2021

Sugar under CN Code 1701 1310 or 1701 1410 imported at a reduced rate of duty as follows:

Country of Origin	Order Number	Feb
Australia	05.4317	4,964,000 kg
Brazil	05.4318	29,670,000 kg
All Countries	05.4320	31,416,000 kg
Total		66,050,000 kg

Quota quantities not allocated in February will be carried over to subsequent months.

Licences are valid from 1 March 2021 until the end of the quota period (30 September 2021).

For this quota (CN Code 1701 1310 or 1701 1410):

- You must lodge security of £20 per tonne.
- For order numbers 05.4317 and 05.4318, box 8 of your application must state the country of origin of the product and you must select this as 'Yes'. Licences will carry an obligation to import from the country stated.
- Box 20 of your application must contain:

'Order Number 05.43**'

• Box 24 (comments box) of your application must contain:

'Reduced rate of customs duty up to the quantity indicated in boxes 17 and 18 of this licence (Statutory Instrument 2020/1432).

Sugar under CN Codes 1701 and 1702 imported with a reduced rate of duty as follows:

Country of Origin	Order number	Feb
Northern Macedonia	05.4327	713,000 kg
Total		713,000 kg

Quota quantities not allocated in the February sub-period will be carried over to subsequent months.

Licences are valid from 1 March 2021 until the end of the quota period (30 September 2021).

For this quota (CN Codes 1701 and 1702):

- You must lodge security of £17 tonne.
- Box 8 of your application must state the country of origin of the product and you
 must select this as 'Yes'. Licences will carry an obligation to import from the
 country stated.
- Box 20 of your application must contain:

'Order Number 05.4327'.

• Box 24 (comments box) of your application must contain:

'Reduced rate of duty up to the quantity indicated in boxes 17 and 18 of this licence (Statutory Instrument 2020/1432).

Annex 2

Checklist for your reference prior to submission of a rice quota import licence application

Presenting a correct application will assist us in processing your quota import licence.

Before submitting your application, check that the following details are correct:

- Is the quota order number correct for the commodity code and country, which you have applied for?
- Check the rate of security used is correct.
- Does the security amount calculated cover the quantity applied for?
- Is it the correct description against the required commodity (CN) code?
- Has your proof of trade and a valid VAT certificate been supplied / submitted for the current quota year?
- Is the form signed and dated by an authorised individual?

If you are not sure of any details, then the following will provide further information:

- Annex 1 of this Notice to Traders.
- Import Licensing team contact details are given in this Notice to Traders