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UK FTA Beef Tariff Rate Quota

Quota Manual

May 2023



UK FTA Beef TRQ

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INTRODUCTION

- 1 The Quota Allowance Allocation System (“Allocation System”) outlined in this document is as approved by the New Zealand Meat Board (“Board”) on 20 September 2022. This Allocation System applies to Quota Allowance applications for UK Beef TRQ for 2023 (entry into force on 31 May 2023) and subsequent Quota Years.
- 2 This Allocation System is implemented by the New Zealand Meat Board (“Board”) pursuant to its powers under the Meat Board Act 2004 (“Act”), in particular, Part 3.
- 3 As a result of the Free Trade Agreement (FTA) negotiated with the United Kingdom in the latter part of 2021 and signed 28 February 2022 a Tariff Rate Quota (TRQ) has been created for selected beef products to enter duty free.
- 4 New Zealand’s access under the UK-NZ FTA is subject to the UK’s domestic regulatory framework, in particular, The Trade (Australia & New Zealand) Act 2023 and secondary legislation i.e. Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020; and Statutory Instrument 2020/1457 and subsequent tariff rate quota regulations.
- 5 The Board’s policy for the allocation of UK FTA Beef TRQ is founded upon the principle that TRQ should be equitably allocated to Qualifying Companies and eligible New Entrants to ensure that livestock farmers attain the best possible net ongoing returns for that stock from which beef is produced. The Board’s policy must have regard for the desirability of the meat industry to make the best possible net ongoing contribution to the New Zealand economy.
- 6 The Board in establishing the policy evidenced by this Allocation System has recognized that:
 - (a) an object of the Board is to facilitate the capture, for New Zealand and in the interests of the meat industry, of the best possible ongoing returns available from quota markets:
 - (b) where authorities in a market have granted access to that market at zero or concessional tariff rates for a particular quantity of meat products imported from New Zealand during any period, the Board must establish and operate a mechanism for the allocation of that quantity; and
 - (c) the operation of the allocation mechanism must be likely to maximise the capture for New Zealand of the returns available from the market concerned for the meat products.
- 7 The Board will only issue UK FTA Beef TRQ Certificates to a company that has Quota Allowance obtained in accordance with this Allocation System.

- 8** The Allocation System is, in essence, divided into two parts:
- (a) First, the General Quota Allowance Allocation System (GQA), which governs the allocation of 96.5% of the TRQ. It is based upon Production History over the three Production Seasons immediately prior to the commencement of the Quota Year and Export History to the UK over the calendar years immediately before the year of allocation (being the year before the quota year in question).
 - i. The Production History tranche will be 80.75%; and
 - ii. The Export History tranche will be 15.75%.
 - (b) Second, the First Come First Served (FCFS) allocation for New Entrants which allows for the allocation of up to 3.5% of the TRQ.
- 9** New Entrants wanting to obtain access to Quota Allowance will be able to do so by:
- (a) applying to the Board for a quota certificate for the product quantities to be exported,
 - (b) applying to the Board for General Quota Allowance based on Production History or Export History earned in relevant prior seasons; and/or
 - (c) acquiring Quota Allowance from an existing quota allowance holder.
- 10** If, in any Quota Year, any portion of the FCFS quota is not or is likely to not be fully utilised, at the absolute discretion of the Board, some or all of the unutilised portion of the quota may be reallocated across GQA holders.
- 11** The Board retains:
- (a) the discretion to apply this Allocation System as it regards appropriate in relation to any circumstances that are not specifically provided for in this system; and
 - (b) the ability to determine the interpretation of the provisions of this document.
- 12** The Board retains the right to suspend all or any of the provisions in this document for any Quota Year when it believes the total TRQ will not be a constraint on the quantity of Beef able to be exported to the UK by the industry as a whole. The decision on whether to suspend the provisions will be made by the Board as soon as practicable in any Quota Year, but no later than six weeks before the end of the Quota Year.
- 13.** This Allocation System will apply for Quota Years One to Ten (as per the table set out in Schedule 16, Appendix Three). Access for Quota Years Eleven onwards is unlimited subject to Safeguards applied by UK for years Eleven to 15.

DEFINITIONS

| | |
|---|---|
| <i>At Time of Slaughter</i> | means immediately after slaughter floor weighing of a carcass (i.e., immediately after the carcass has crossed the scales). |
| <i>Company</i> | includes any company or other legal entity or person, and where applicable any trust or trustee or beneficiary of a Trust (including discretionary beneficiary) or a consortium under Section 8. |
| <i>DEFRA</i> | Means the Department for Environment Food and Rural Affairs |
| <i>Export History</i> | Means the sum of the shipped weight(s) of UK FTA TRQ eligible 0201, 0202, 0206, 0210 and/or 1602 products exported to UK by NZ exporters from 1 January 2021. |
| <i>GB Listed Premises</i> | Refer UK Listed Premises |
| <i>General Quota Allowance</i> | means that portion of the TRQ set aside by the Board under this Allocation System for importing Beef into the UK, and available in the relevant Quota Year. It does not include the First Come First Served Quota. A holder of General Quota Allowance is a company that holds a portion of the General Quota Allowance. |
| <i>General Quota Allowance Allocation Formula</i> | means the formula contained in Section 4, Part A, paragraph 1. |
| <i>HMRC</i> | Means His Majesty's Revenue and Customs |
| <i>Hot Weight</i> | means the weight of a dressed carcass at the slaughter floor scales prior to any chilling or freezing. |
| <i>New Entrant</i> | <p>means in respect of a Company that made its first year application for a portion of New Entrant allowance, a Company which, during the three years prior to the applicable New Entry Period, has not been allocated and used General Quota Allowance (but which may have purchased Production History, Export History or General Quota Allowance).</p> <p>A Company does not qualify as a New Entrant if, during the three years prior to, or during, the applicable New Entry Period:</p> <ul style="list-style-type: none">(a) a related company (as defined in the Companies Act 1993) of that Company; or(b) beneficial shareholders of 50% or more of the shares in that company have between them. <p>been allocated General Quota Allowance.</p> <p>For the purpose of this definition a beneficial shareholder is a Company that holds or controls shares in another Company either directly, or indirectly through its control of shareholding in another Company.</p> <p>A New Entrant shall cease to be a New Entrant upon the completion of the New Entry Period.</p> |
| <i>New Entrant Period</i> | means in relation to a New Entrant, the Quota Year for which a New Entrant receives an allowance of first come first served quota and the two following Quota Years. |



UK FTA Beef TRQ

Owner of Qualifying Product at Time of Slaughter

means the owner of Qualifying Product immediately after slaughter floor weighing (I.e.: immediately after the carcass has crossed the scales).

Ownership for this purpose disregards any reservation of ownership, subject to payment, and disregards any effect on ownership due to a mortgage or charge over the Qualifying Product. The term Qualifying Product Owned at Time of Slaughter has a corresponding meaning.

Participation Fee

Includes both fixed and variable participation fees as set out in Section Sixteen, Appendix 2 that may be amended in consultation with quota holders from time to time by the Board. For General Quota Allowance applicants, the fixed participation fee is payable with the application for Quota, the variable participation fee is due and payable following the annual allocation process and prior to the commencement of the relevant Quota Year.

For New Entrants a first come first served participation fee will be levied on receipt of the first application for quota and a variable participation fee will be levied per volume of each quota certificate issued.

Cross-reference: Transitional Provisions; Section 15

Production History

means in respect of a Qualifying Company a figure equal to the amount of Qualifying Product Owned at Time of Slaughter during a Production Season. That figure will represent the Production History of that Qualifying Company for that Production Season.

Production Season

means a year commencing the nearest Sunday to 1 October and ending the nearest Saturday to 30 September in the following calendar year.

Qualifying Company

means a company which:

- (a) has been the Owner of Qualifying Product at Time of Slaughter; or
- (b) has been an exporter of record to the United Kingdom of products covered under this TRQ; and
- (c) is a registered exporter under the Act.

Qualifying Export

Means an export of UK FTA TRQ eligible 0201, 0202, 0206, 0210 and/or 1602 products exported to UK by NZ exporters.

Qualifying Product

means bovine meat from bovines slaughtered in premises eligible to export to the UK, measured as dressed carcass hot weight.

Qualifying Product Owned at Time of Slaughter

refer to the definition of Owner of Qualifying Product at Time of Slaughter.

Quota Year

means, with respect to the first year, the period from the date of entry into force of the UK-NZ FTA until 31 December of the same year and, with respect to each subsequent year, the 12 month period which starts on 1 January of that year.

Tariff Rate Quota ("TRQ")

means the Tariff Rate Quota delivered to New Zealand Government under the Free Trade Agreement between the parties signed on 28 February 2022 and subsequent agreements. Imports within the UK FTA Beef Tariff Rate Quota are known as "in-quota" imports.



UK FTA Beef TRQ

UK FTA Beef Quota Certificate

means a Quota Certificate summarized in Section Twelve, issued by the Board in accordance with UK regulations (to be notified by UK authorities at conclusion of domestic ratification processes), which records, amongst other things, the New Zealand origin of Beef to be imported into the UK within the provisions of the FTA TRQ.

UK Beef TRQ

means meat covered by CN codes

0201.10.00, 0201.20.20, 0201.20.30, 0201.20.50, 0201.20.90, 0201.30.00, 0202.10.00, 0202.20.10, 0202.20.30, 0202.20.50, 0202.20.90, 0202.30.10, 0202.30.50, 0202.30.90, 0206.10.95, 0206.29.91, 0210.20.10, 0210.20.90, 0210.99.51, 1602.50.10, 1602.50.31, 1602.50.95, 1602.90.61, and 1602.90.69.

Cross reference: UK Customs tariff - CN Codes; Appendix Four

UK Listed Premises

means premises for the slaughter of livestock which have been listed by the UK government's competent authority as eligible for exporting bovine product for human consumption to the UK. GB Listed Premises has an equivalent meaning.

CALENDAR

| | | |
|------------------|-----------|---|
| September | 10 | August Production Reports due. |
| | 30 | Production Season closes on the nearest Saturday to 30 September. |
| October | 1 | Production Season opens on the nearest Sunday to 1 October. Companies to advise Board if they will use all General Quota Allowance allocated to them in the current Quota Year. |
| | 10 | September (complete season) Production Reports due. |
| | 15 | Applications from companies (including Year 2 and Year 3 New Entrants) for General Quota Allowance for the following Quota Year close. Transfers of Production History must be confirmed by the Board by this date. Board to have advised companies of reallocations of unused quota. |
| November | 10 | October Production Reports due. |
| December | 10 | Board to have advised companies of General and Reserved Quota Allowance Allocations by this date. November Production Reports due. |
| | 20 | Transfers of General Quota Allowance must be notified to the Board by this date. |
| | 31 | Quota Year ends. |
| January | 1 | Quota Year commences. |
| | 10 | December Production Reports due. |
| February | 10 | January Production Reports due. |
| March | 10 | February Production Reports due. |
| April | 10 | March Production Reports due. |
| May | 10 | April Production Reports due. |
| June | 10 | May Production Reports due. |
| July | 10 | June Production Reports due. |
| August | 10 | July Production Reports due. |

Cross-reference: Transfers and Unused Quota Allowance; Section 10, Forms; Section 17

QUOTA ALLOWANCE ALLOCATION SYSTEM

1. UK FTA General Quota Allowance Formula

General Quota Allowance (GQA) will comprise two sub allowances - a Production History based allowance from qualifying production history (GQP) and an Export History based allowance (GQE) from qualifying export history.

General Quota Allowance will be allocated for a Quota Year to an applicant Qualifying Company in accordance with the following General Quota Allowance Allocation Formula:

$$GQA = GQP + GQE$$

Where:

GQA is General Quota Allowance and is comprised of:

- **GQP** is Production History Allowance; and/or
- **GQE** is Export History Allowance.

Production History Allowance

$$PGQP = \frac{(PH_{i-3} + PH_{i-2} + PH_{i-1})}{(TPH_{i-3} + TPH_{i-2} + TPH_{i-1})} \times GQP$$

Where:

PGQP = the portion of the UKTRQ (in tonnes) to be allocated to the Qualifying Company in the relevant Quota Year.

PH = a Qualifying Company's Production History for a Production Season.

GQP = The portion of the UKTRQ to be allocated on the basis of Production History in the relevant quota year

TPH = the sum of the Production Histories for a Production Season of all applicants in the relevant Quota Year.

i = the Production Season commencing in the year prior to the relevant Quota Year

i-1 = the Production Season before i.

i-2 = the Production Season before i-1.

i-3 = the Production Season before i-2.

- 2 All measurement of Qualifying Product shall be made in accordance with the production weight calculation provisions referred to in Section 9.

Export History Allowance

$$PGQE = \frac{(EH_{i-3} + EH_{i-2} + EH_{i-1})}{(TEH_{i-3} + TEH_{i-2} + TEH_{i-1})} \times GQE$$

Where:

EH = a Qualifying Company’s Export History for a CALENDAR YEAR

i = the CALENDAR YEAR commencing in the year prior to the relevant Quota Year

PGQE = the portion of the Export History Quota Allowance (in tonnes) to be allocated to the Qualifying Company in the relevant Quota Year.

i-1 = the CALENDAR YEAR before i.

i-2 = the CALENDAR YEAR before i-1.

i-3 = the CALENDAR YEAR before i-2.

GQE = The portion of the TRQ to be allocated on the basis of Export History in the relevant quota year

TEH = the sum of the Export Histories for a CALENDAR YEAR of all applicants in the relevant Quota Year.

- 3 If at any time there is an interruption to the importation into the UK of beef from New Zealand which prevents the utilisation of any portion of the General Quota Allowance as contemplated, the Board may in subsequent Quota Years, apply the General Quota Allowance Allocation Formula with such modification as is necessary to take into account the interruption, as in the opinion of the Board, best meets the intentions of that formula.
- 4 When allocating General Quota Allowance, the Board must take into account the applicant’s existing investment and committed future investment in at least two of the following activities relating to meat products for export:
 - (a) distribution;
 - (b) marketing;
 - (c) packaging;
 - (d) processing.

Primary significance will be given to existing and committed future investment in marketing and processing.

Cross-reference: General Quota Allowance: Procedures; Section 13

QUOTA ALLOWANCE ALLOCATION SYSTEM

New Entrant Quota Allocation

- 1 The Board shall set, at its sole discretion, the portion of the UK FTA Beef TRQ that shall be made available to New Entrants for any particular quota year.
- 2 New Entrant status applies for three consecutive years from the first commencement of the quota year in which the New Entrant first applied for a quota certificate under the First Come First Served (FCFS) new entrant quota allocation.
- 3 New Entrant Allowance shall be available to New Entrants on a FCFS basis on presentation of a request for a quota certificate for beef exports eligible for preferential tariff treatment under the UK FTA Beef TRQ subject to the conditions set out below:
- 4 In any quota year a New Entrant shall not be eligible to receive more than one third of the total allocation set aside for New Entrants except that:

Such a limit shall not apply in the case of residual quota arising from New Entrant Quota and GQA returned to the Board and not taken up by GQA holders being available.
- 5 When allocating New Entrant Allowance, the Board must take into account the applicant's existing investment and committed future investment in at least two of the following activities relating to meat products for export:
 - (a) distribution;
 - (b) marketing;
 - (c) packaging;
 - (d) processing.

Primary significance will be given to existing and committed future investment in marketing and processing.

INDUSTRY AGREED DISCIPLINES

- 1 All holders and users of Quota Allowance will be subject to Industry Agreed Disciplines relating to the UK.
- 2 An Industry Agreed Discipline made under this Allocation System is a discipline agreed to in writing by holders of 70% or more of General Quota Allowance and agreed to by the Board.
- 3 All current Industry Agreed Disciplines will be recorded in Appendix One.
- 4 The Board may only establish an Industry Agreed Discipline in order to ensure that the conduct of the trade in Beef from New Zealand to the UK is, in the opinion of the Board, helping to attain, in the interests of livestock farmers, the best possible net ongoing returns for New Zealand livestock, meat products and co-products, and ensuring that the meat industry is making the best possible net ongoing contribution to the New Zealand economy.
- 5 The Board will provide to all Quota Allowance holders, a notice to be included in Appendix One where an Industry Agreed Discipline has been established in accordance with paragraph 2 above. The notice will outline the Industry Agreed Discipline and date of implementation.
- 6 Industry Agreed Disciplines shall not prevent the Board from taking steps necessary to ensure the effective access of Beef from New Zealand into the UK.

Cross-reference: General Provisions; Section 11, Part C

Amendment of System: Consultation Process; Section 15

Industry Agreed Disciplines; Section 16, Appendix One

ADMINISTRATION OF QUOTA ALLOWANCE ALLOCATIONS**A Provision of information**

- 1 A Company holding Quota Allowance, or a Company without Production or Export History that intends making an application for General Quota for the following Quota Year, will be required to submit to the Board, on a monthly basis or as otherwise requested by the Board, information necessary to enable this Allocation System to operate effectively. Such information will include details as to:
 - (a) the quantity of its actual production of Qualifying Product; and
 - (b) the quantity of estimated production of Qualifying Product for the remainder of the Production Season; and
- 2 The information is to be provided in the manner set out in Section 17, Form 1.
- 3 A Company holding Quota Allowance, or a Company without Export History that intends making an application for General Quota for the following year, will have its Export History received via section 65 of the Meat Board Act 2004. This information will include:
 - (a) the quantity of its actual Export History.
- 4 This provision of Production and Export History information will be monitored on an ongoing basis by the Board.
- 5 The Board may require that any information provided to it be verified by such reasonable means as the Board sees fit.
- 6 The information referred to in paragraphs 1 - 5 above must also be provided to the Board in a year in which it is determined that allocations of General Quota Allowance will be suspended because the TRQ is unlikely to be filled, on the basis that the information will be needed by the Board for calculation of the allocation of General Quota Allowances in subsequent years.
- 7 The onus shall be on each company to:
 - (a) ensure that all information provided by it to the Board is correct and accurate; and
 - (b) correct any inaccurate information it has already provided to the Board.

Cross-reference: General Provisions; Section 11, Part A

B Statutory Declarations

The Board may at any time request that a company provide to it a statutory declaration regarding any relevant information which the Board may require as necessary to enable the Allocation System to operate effectively.

C Board appointed auditor

- 1 Audits of information supplied to the Board for the purpose of seeking General or New Entrant Quota Allowance allocation will be undertaken, as the Board sees fit, by an auditor appointed by the Board; that auditor may be the company's external auditor under the Financial Reporting Act 2013.
- 2 The costs of the auditor are to be paid by the company seeking General or New Entrant Quota Allowance in the manner determined by the Board from time to time.

D Co-operation with auditing process

- 1 The Owner of Qualifying Product at Time of Slaughter, or Export History will be required to co-operate with any Board appointed auditor and shall give such an auditor full access to the company's relevant records.
- 2 Visits by auditors to head offices, branches and plants may take place at any time.

E Report from company's auditor

A holder of, or claimant to, General or New Entrant Quota Allowance may be required by the Board to instruct the company's external auditor to receive audit instructions from the Board, to verify all claims and declarations relevant to Quota Allowance Allocations. The costs of the external auditor are to be paid by the company.

CONSORTIA

- 1 Where two or more companies together can meet the requirements qualifying them to be allocated General Quota Allowance (such as by one company holding an export registration and another company being the Owner of Qualifying Product at Time of Slaughter) the companies will be entitled to apply for General Quota Allowance as a consortium by combining their respective attributes.
- 2 The Board shall treat the consortium as one company for the purpose of calculating the allocation of General Quota Allowance. Quota Allowance will be allocated to a member of the consortium which is a holder of an export registration issued under the Act. That company will hold that allocation of General Quota Allowance on behalf of the consortium.
- 3 Companies applying to the Board for General Quota Allowance as a consortium shall supply to the Board all information necessary to enable the Allocation System to operate effectively including:
 - (a) the name of each company comprising the consortium; and
 - (b) notice as to which of them if any (and, if applicable, in what proportions) the existing General Quota Allowance and the Production History of the consortium are to be allocated upon the consortium ceasing to qualify to be allocated General Quota Allowance as a consortium under this Section. Such allocation will only be made to a member company if at the time of the allocation it is a Qualifying Company, or a member of another consortium under this Section.
- 4 Upon any company which is a member of a consortium notifying the Board in writing that the consortium has come to an end, the Board shall:
 - (a) notify the other members of the consortium of its receipt of the notice; and
 - (b) not earlier than 14 days after receipt of the notice, transfer the allocated General Quota Allowance and any Production and/or Export History in accordance with the notice regarding allocation referred to in paragraph 3(b) above.

- 5 The companies forming a consortium may, by notice in writing given by all of the consortium companies, vary the provisions of the notice regarding allocation referred to in paragraph 3(b) above, or vary the particulars of the consortium.
- 6 Where after receiving a notice of dissolution of a consortium under paragraph 4 above, the Board is not able to implement the dissolution arrangements referred to in paragraph 3(b) for any reason, it shall notify the members of the consortium of the inability to implement the dissolution arrangements and:
 - (a) the Board will allocate any unutilised General Quota Allowance in accordance with Section 10, Part B, paragraph 1 if the members of the consortium have not, by 15 April of the applicable Quota Year, unanimously advised the Board of the Qualifying Company to which the relevant quota allowance held on behalf of the consortium is to be transferred; and
 - (b) the Board will hold the benefit of the Production and/or Export History of the consortium until the members of the consortium advise the Board in writing of a company to which the Production and/or Export History may be transferred in accordance with Section 10, Part C. The Board is not entitled to transfer Production and/or Export History under this provision without all members of the consortium having notified the Board in writing as to their agreed arrangement for the transfer. In the event parties have not notified the Board by 15 April, or such other later date as the Board allows, the consortium's Production and/or Export History will be cancelled and no longer form part of TPH or TEH as defined in Sections 4 and 5.
- 7 The provisions of this Allocation System shall apply, with any necessary modifications, to all members of the consortium as if the members together comprise one company. Any information to be provided by the consortium (as if it were one company) shall be provided accordingly, but shall also record the member of the consortium to which the information relates.
- 8 The Board may require any member of the consortium to provide such additional information as the Board believes is necessary to administer this Allocation System in regard to that consortium or that member.
- 9 Subject to the provisions of Section 10, Part A the holder of General Quota Allowance on behalf of a consortium may transfer such Quota Allowances without the other members of the consortium being required to be a party to the transfer.

- 10** The Production History of a company shall be held by the applicable member company which is the Owner of Qualifying Product at Time of Slaughter. The Export History of a company shall be held by the applicable member company which is the Exporter of record. Such Production and/or Export History may be transferred in accordance with Section 10, Part C by that company without the other members of the consortium being required to be a party to the transfer.

*Cross-reference: Transfers and Unused Quota Allowance; Section 10
Forms; Section 17, Form 1, Production Report*



PRODUCTION WEIGHT CALCULATION

Qualifying Product

Qualifying Product is bovine meat slaughtered in premises eligible to export to the UK and measured as bone-in dressed carcass hot weight.

EXPORT WEIGHT CALCULATION

Qualifying Export(s)

Export Weight is shipped weight as recorded on New Zealand Customs Service Export Entry Forms.

TRANSFERS AND UNUSED QUOTA ALLOWANCE**A Transfer of Quota Allowance**

- 1 A holder of an export registration issued under the Act may acquire General Quota Allowance from a holder of General Quota Allowance.
- 2 Such a transfer will only apply to the relevant Quota Year, and will not comprise a transfer of Production or Export History.
- 3 All transfers of quota allowance must be notified to the Board by 20 December of the relevant Quota Year in the manner set out in Section 18, Form 3 and the transfer form must be signed by authorised signatories of both the transferor and the transferee.
- 4 The Board will upon receipt of a properly completed transfer form confirm that at the date of receipt the transferor has sufficient quota allowance for such a transfer to be completed.
- 5 Transfers shall have no effect until confirmed by the Board in accordance with paragraph 4.

Cross-reference: General Provisions; Section 11, Part A

B Unused Quota Allowance

- 1 If a holder of Quota Allowance does not use (and has not transferred by a valid transfer confirmed by the Board) all or any portion of its allowance for that Quota Year then the unused allowance will revert to the Board for allocation to all other General Quota Allowance holders which seek a portion of that allowance for the remainder of the relevant Quota Year, in proportion to the percentage of every such holder's initial allocation of General Quota Allowance for that Quota Year or, if the amount of available quota exceeds the total volume of requests, then any portion that it might request.
2. If the available unused quota is in excess of that sought by General Quota Holders, the Board shall make the residual quota available on a First Come First Served basis and the limit on allowances to New Entrants shall no longer apply.

- 3 On or before 1 October of a Quota Year all holders of General Quota Allowance must notify the Board in writing if they will not utilise any portion (the portion to be specified by them) of allowance allocated for that Quota Year (and which they have not transferred by a completed transfer confirmed by the Board by that date). The Board upon receipt of such advice will use its best endeavours to reallocate such unused portions to Qualifying Companies within one week, and if not, by 15 October.
- 4 Upon receipt by the Board of notification by a company, under paragraph 3 above, the specified amount of the allowance will revert to the Board for allocation in accordance with paragraphs 1 and 2 above.
- 5 If a holder of General Quota Allowance (Transferor) transfers Quota to any other party (Transferee) and at the end of the Quota Year the Transferee holds unused Quota (Unused Quota) which includes all or part of such transferred Quota and the Transferee does not make application either for General or FCFS Quota Allowance for the following Quota Year in excess of the Unused Quota, the Transferor shall be deemed to have held as at the end of the Quota Year in which such transfer was made, in addition to any unused quota actually held, the lesser of such unused Quota or the Quota which was transferred.

For the purposes of determining whether Unused Quota includes all or part of the Quota transferred, a Transferee shall be deemed to have used first the Quota the Transferee has held the longest, and if there is dispute as to the calculation of Unused Quota such shall be determined by an auditor appointed by the Board.

- 6 The Board may take action or impose penalties, including under Sections 24(4) and 34 of the Act in relation to those quota holders that have unused quota remaining at the end of the Quota Year.

The Board will not take such action or impose such penalties if the amount of quota remaining unused by the company does not exceed a tolerance level of 0.5% of the company's quota allowance, or 25 tonnes for UK FTA Beef, whichever is the higher.

A company exceeding the tolerance will have 2 times the amount of underutilization exceeding the tolerance deducted from its quota allocation in the next Quota Year.

The Board will advise industry annually in September of any potential penalty situations.

Cross-reference: General Provisions; Section 11, Part A

C Transfer of Production History or Export History

- 1 Where a company (including one in liquidation or receivership) wishes to sell or otherwise transfer all, or part, of its Production or Export History, then that Production History will be able to be transferred if:
 - (a) the Production or Export History is sold or otherwise transferred to a Qualifying Company or a New Entrant (including a consortium, a member of which has been allocated quota allowance on behalf of the consortium under this Allocation System); and
 - (b) the Board has approved the transferee of that Production or Export History, which approval shall be in writing and shall not be unreasonably withheld.
- 2 Applications for the transfer of Production or Export History, or any part of it, shall be completed by the transferor and the transferee in the manner set out in Section 18, Form 4, and must be signed by authorised signatories of both the transferor and the transferee.
- 3 Except where paragraph 1 above applies the purported transfer of a company's Production or Export History will automatically result in the Production or Export History of the company being cancelled and no longer forming part of Total Production History or Total Export History as defined in Sections 4 and 5.
- 4 Subject to paragraph 7 below, where there is a transfer of Production or Export History in accordance with paragraph 1 above, the Production History or Export History will be valid in respect of any allocation of General Quota Allowance to the transferee in any future Quota Year in terms of the General Quota Allowance Allocation Formula, as if the transferee had been the transferor.
- 5 Any company seeking to transfer its Production or Export History under paragraph 1 above, and the proposed transferee, shall provide to the Board all information requested by the Board.
- 6 The transfer of Production or Export History will not be effective until confirmed by the Board and notice of the transfer has been given by the Board to the transferee.
- 7 For the purpose of calculating the entitlement to General Quota Allowance for any Quota Year a transfer of Production or Export History must have been confirmed by the Board by 15 October prior to the commencement of the relevant Quota Year, or such other date as the Board allows.

Cross-reference: Consortia; Section 8

General Provisions; Section 11, Part A

GENERAL PROVISIONS

A Non-Compliance

- 1 Reference is made to section 34 of the Act which addresses the action that the Board may take in certain circumstances.
- 2 Where any General Quota Allowance is no longer permitted to be utilised by the holder pursuant to section 34 of the Act, the General Allowance shall be allocated by the Board to non-offending holders of General Quota Allowance which seek a portion of that quota allowance for the remainder of the relevant Quota Year, in proportion to the percentage of every such holder's initial allocation of General Quota Allowance for that Quota Year.
- 3 The Board may, at its discretion, not enforce any of the provisions of section 34 of the Act if, in its view, the failure to use General Quota Allowance or the use of an excess quantity of the General Quota Allowance held by a company is of a minor nature, and no other holder of General Quota Allowance has been disadvantaged by that use, or within the tolerance level permitted by the Board.

B Limitation of Access

Where there has been an alteration of the amount of total access to the TRQ allocated or set aside under this Allocation System in respect of the relevant Quota Year then the Board will, in terms of section 24 of the Act, determine any adjustment of Quota Allowance.

C Notices

- 1 Any notice required to be issued by the Board to a company under this Allocation System will be valid if given in writing:
 - (a) by posting it to the company's postal address provided to the Board by the company; or
 - (b) by sending it by electronic mail to an address provided to the Board by the company; or
 - (c) by any other means provided for service of documents under the Companies Act 1993.



UK FTA Beef TRQ

SECTION ELEVEN

- 2 Where a document is posted to the Board or a company it shall be deemed to be received by the Board, or the company on the fifth working day after being posted.

UK FTA BEEF EXPORT CERTIFICATE**A Completion of the UK FTA Beef TRQ Export Certificate**

1 United Kingdom - New Zealand Free Trade Agreement Tariff Rate Quota Certificate:
TRQ-1 - Beef

2 The format of the UK FTA Beef TRQ Certificate has been designed to conform with the standard aligned export documentation system, to enable exporters to enter the greater part of the required information at the same time as other export documents are being prepared. Exporters must complete the following sections of the document as follows and submit via electronic documentation system interface with NZMB export systems:

(Note: Minimum font size allowed is 8 pt)

Section 1 Full name and postal address of the exporter. The exporter reference is optional.

Section 3 Full name, address and country of receiving consignee. It is imperative that the consignee's correct name and address is shown on all UK FTA Beef TRQ Export Certificate(s)

Section 8 The name and voyage number of the carrying vessel. Consignments by air may be indicated by the term "airfreight".

Section 9 There is only one order number for the UK Beef FTA TRQ

Section 10 The description of goods must include the following details:

- (a) New Zealand Export Meat Product Identification Code(s) (EMPICs) for each product type *Cross-reference: Section 17, Appendix Five, EMPIC Codes*
- (b) Product type i.e.: beef
- (c) Description of goods i.e.: bone-in or boneless;
- (d) Method of presentation i.e.: whether in frozen or chilled form
- (e) Number and kind of packages i.e.: cartons;
- (f) ME number of processing facility or the product for which the Certificate is being issued.

Section 11 Complete the net weight or mass of each item listed in section 10

Section 12 Complete the total net weight or mass of items covered by this certificate



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Attestation Include the total net weight of the consignment in the attestation.

The Board will complete the following sections of the document:

Section 2 the individual serial number – will be provided on the single E-ORIGINAL

Attestation the date of issue, seal and signature

B Issuing Procedures

- 1 A certificate will be issued subject to the originating plant not having an adverse quota compliance audit within the validity period described in the Quota Compliance Verification System.
- 2 Wellington:
 - Exporters shall submit to the Board XML data electronically and the Board will return via digital or electronic means the authenticated documentation to be provided to the importer for customs import processes. The authenticated documentation shall include numbering, date of issue, sealing and signature.
 - The Board will endeavour to process certificates within 24 hours of their receipt.Brussels:
 - Brussels office may issue UK FTA Beef quota certificates if required by NZMB Wellington.

C Reissue of Certificates

Situations may arise whereby a reissue of a certificate is required. In such circumstances, the exporter should apply to the office of the Board in either Brussels or Wellington to have the certificate reissued. Should an importer apply to the Brussels office for replacement of a certificate, permission to reissue will be sought from the exporter before a certificate can be replaced.

D UK FTA Beef TRQ Certificates Charges

The certification charges in Section 16, Appendix Two (Schedule of Fees) will apply.

QUOTA ALLOWANCE : PROCEDURES**A Administration**

- 1 General Quota Allowance allocations will be made annually by the Board in accordance with the General Quota Allowance Allocation Formula (Section 4, Part 1) on or before the commencement of the Quota Year for which the allocation is being made.
- 2 Every application for an allocation of General Quota Allowance, including an application to record Production or Export History preliminary to an application for Quota Allowance in a subsequent year, shall:
 - (a) be made in writing on Form 1; Section 17 (as appropriate) and must be lodged with the Board on or before 15 October of the year prior to the commencement of the Quota Year. (In completing the application form the applicant will agree to be bound by the terms set out in this Allocation System); and
 - (b) be accompanied by an application fee set by the Board.

*Cross-reference: General Quota Allowance Allocation System; Section 4
New Entrant Allowances Committee; Section 14
Schedule of Fees; Section 17, Appendix Three*

B Timing of advice of allocation

- 1 The Board will use its best endeavours to advise companies of their allocation of General Quota Allowance on or before 10 December prior to the commencement of the Quota Year for which the allocation is being made.
- 2 Any additional allocation of General Quota Allowance (e.g.: from the General Quota Allowance forfeited by another company, or an increase in the total quantity covered by the TRQ) to holders of General Quota Allowance will be advised as soon as is practicable.

TRANSITIONAL PROVISIONS

The current mechanism is a transitional one. Due to the nature of the UK FTA Beef TRQ, the Board has made several changes to the quota allocation mechanism. In particular the Board has introduced the concept of Export History as a means of qualifying for a quota allowance.

The mechanism therefore uses two parameters to calculate a company's quota allowance and these are dividing the FTA TRQ into three tranches in which quota are allocated for production history, export history and a provision for New Entrants.

As the trade evolves it is very likely that the proportion of quota allocated to each tranche will need to change to avoid excessive disruptions to companies' ability to trade consistently.

These changes are likely to be in the nature of increases in the tranche applying to Export History. The quantum and rate of these changes will be determined by the extent of quota utilisation, number of participants and New Entrants.

AMENDMENT OF SYSTEM: CONSULTATION PROCESS

- 1 The Allocation System may be amended at any time in accordance with the Act.
- 2 The Board will not amend the Allocation System without consulting those persons required to be consulted in terms of the Act.
- 3 The process of consultation shall be:
 - (a) The Board will give notice in writing to those persons required to be consulted in terms of the Act, outlining the provisions of the proposed amendments and requesting a written response within a period of not less than 14 days. The response shall set forth any objections to the proposed amendments and provide particulars as to how those objections might be met.
 - (b) Those persons required to be consulted in terms of the Act shall, if they so request be entitled to appear before the Board and may make submissions orally, or in writing, regarding the proposed amendments.
 - (c) The Board shall consider all responses and written or oral submissions made to it, and such other information as it considers appropriate and shall then determine whether or not to proceed with amendments.



APPENDICES

- Appendix One:** Industry Agreed Disciplines
- Appendix Two:** Schedule of Fees
- Appendix Three:** Summary of UK FTA Beef TRQ Access
- Appendix Four:** UK Customs Tariff (“Out of Quota”) - CN Codes
- Appendix Five:** EMPIC Codes
- Appendix Six:** Quota Allowance Allocation System - Guidance Note



APPENDIX ONE

INDUSTRY AGREED DISCIPLINES

Currently there are no industry agreed disciplines for this quota.

APPENDIX TWO

SCHEDULE OF FEES

The following schedule details fees charged for activities within the Allocation System, in anticipation of entry into force of the UK FTA.

| | \$ (G.S.T) exclusive |
|---|-----------------------------|
| Application for Quota Allowance (annual) | |
| Quota Fixed Participation Fee | 3,000.00 |
| New Entrant (First come First Served) Application Fee | 1,500.00 |
| Variable Participation Fee (per tonne) | 2.40 |
| Certificate of Origin (per certificate) | |
| Wellington Issue Certificate (electronic) | 10.00 |
| Wellington Issue Certificate (manual) | 40.00 |
| - Not issued | 30.00 |
| - Cancelled | 30.00 |
| - Brussels Issued Certificate | |
| - Sea Freight | 200.00 |
| - Air Freight | 150.00 |
| Transfers General Quota | |
| General Quota | 50.00 |
| Production History | 500.00 |
| Quota Utilisation Reports | Nil |
| Miscellaneous | |
| Production History Audit | Actual Cost |
| Company Compliance Audits* | Actual Cost |
| Courier to/within the UK | Actual Cost |

* *Approval of company procedures and audits of compliance with those procedures or carried out by independent auditors at the company's expense.*

Notes:

1. In the case of certificate cancellation, a fee is paid for the original issuing of the certificate and again for cancellation of the certificate and crediting of the exporter quota balance.
2. A reasonable charge, intended to cover actual and reasonable costs, will be discussed with exporters requiring special work to be undertaken by the Board's staff in respect of quota activities.

Summary of Annual Quota Amount

Originating goods of New Zealand described in paragraph 4 shall be permitted in each year to enter the United Kingdom **duty free**, is:

**Years 1 to 11
(tonnes - product weight)**

| | |
|---------|------------|
| Year 1 | 12,000 |
| Year 2 | 14,980 |
| Year 3 | 17,960 |
| Year 4 | 20,940 |
| Year 5 | 23,920 |
| Year 6 | 26,900 |
| Year 7 | 29,880 |
| Year 8 | 32,860 |
| Year 9 | 35,840 |
| Year 10 | 38,820 |
| Year 11 | unlimited* |

***Safeguards apply up to Year 15**

TRANSITIONAL QUOTA – PRODUCT TREATMENT

PSS-1 – Product Specific Safeguard Measure for Beef

- From the start of year 11 to the end of year 15, the United Kingdom may increase the ad valorem customs duty rate on originating goods provided for in the commodity codes indicated with ‘PSS-1’ in Column ‘Notes’ in Part 2B-5 (Schedule of Tariff Commitments: United Kingdom) to the level prescribed in paragraph 2 of Subsection 2B-3-2 (Product Treatment) if the aggregate annual quantity of PSS-1 goods imported into the United Kingdom in a given year exceeds the annual trigger quantity for that year.
- In accordance with paragraph 1 of Subsection 2B-3-2 (Product Treatment) the United Kingdom may apply a customs duty rate on originating PSS-1 goods which does not exceed the lesser of:
 - 20 per cent ad valorem; or
 - the Most-Favoured-Nation (MFN) applied rate of customs duty in effect at the time the measure is applied.
- The aggregate trigger quantity (product weight) in each year for PSS-1 goods, from year 11 to year 15, is:
 - 43,056 MT for year 11;
 - 47,292 MT for year 12;
 - 51,528 MT for year 13;



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- (d) 55,764 MT for year 14; and
 - (e) 60,000 MT for year 15.
4. For the avoidance of doubt, annual trigger volumes are calculated based on aggregate imports of originating goods from New Zealand into the United Kingdom of products under the following commodity codes: 0201.10.00, 0201.20.20, 0201.20.30, 0201.20.50, 0201.20.90, 0201.30.00, 0202.10.00, 0202.20.10, 0202.20.30, 0202.20.50, 0202.20.90, 0202.30.10, 0202.30.50, 0202.30.90, 0206.10.95, 0206.29.91, 0210.20.10, 0210.20.90, 0210.99.51, 1602.50.10, 1602.50.31, 1602.50.95, 1602.90.61, and 1602.90.69.
 5. The Product Specific Safeguard Measure for Beef as set out in this Part shall no longer apply from 1 January of year 16.

Refer Section Sixteen, Appendix Four for summary of UK HS codes available under the UK FTA TRQ

UK CUSTOMS TARIFF (“Out of Quota”) – CN CODES

| CN Code | Description | Base Rate |
|-----------------------|---|---------------------------|
| 1 | 2 | 3 |
| 0201 0201 10 00 | Meat of bovine animals, fresh or chilled: - carcasses and half-carcases | 12.00% + 147.00 GBP/100kg |
| 0201 20 0201 20 20 | - Other cuts with bone in: -- ‘Compensated’ quarters | 12.00% + 147.00 GBP/100kg |
| 0201 20 30 | -- Unseparated or separated forequarters | 12.00% + 118.00 GBP/100kg |
| 0201 20 50 | -- Unseparated or separated hindquarters | 12.00% + 177.00 GBP/100kg |
| 0201 20 90 | --Other | 12.00% + 221.00 GBP/100kg |
| 0201 30 00 | - Boneless | 12.00% + 253.00 GBP/100kg |
| 0202 0202 10 00 | Meat of bovine animals, frozen: - Carcasses and half carcases | 12.00% + 147.00 GBP/100kg |
| 0202 20 0202 20 10 | - Other cuts with bone-in: -- ‘Compensated’ quarters | 12.00% + 147.00 GBP/100kg |
| 0202 20 30 | -- Unseparated or separated forequarters | 12.00% + 118.00 GBP/100kg |
| 0202 20 50 | -- Unseparated or separated hindquarters | 12.00% + 185.00 GBP/100kg |
| 0202 20 90 | --Other | 12.00% + 222.00 GBP/100kg |
| 0202 30 0202 30 10 | Boneless: -- Forequarters, whole or cut into a maximum of five pieces, each quarter being in a single block; ‘compensated’ quarters in two blocks, one of which contains the forequarter, whole or cut into a maximum of five pieces, and the other, the hindquarter, excluding the tenderloin in one piece | 12.00% + 185.00 GBP/100kg |
| 0202 30 50 | -- Crop, chuck and blade and brisket cuts (**) | 12.00% + 185.00 GBP/100kg |
| 0202 30 90 | -- Other | 12.00% + 254.00 GBP/100kg |
| 0206 | Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen: | |
| 0206 10 0206 10 95 | - Of bovine animals, fresh or chilled --- Thick skirt and thin skirt (excl. for manufacture of pharmaceutical products) | 12.00% + 253.00 GBP/100kg |
| 0206 29 91 | - Of bovine animals, frozen: --- Thick skirt and thin skirt (excl. for manufacture of pharmaceutical products) | 12.00% + 254.00 GBP/100kg |
| 0210 0210 20 10 | Meat and edible meat offal, salted, in brine, dried or smoked - Of bovine animals with bone in | 14.00% + 221.00 GBP/100kg |
| 0210 20 90 | - Of bovine animals, boneless | 14.00% + 253.00 GBP/100kg |
| 0210 99 51 | - Of bovine animals, thick skirt and thin skirt | 14.00% + 253.00 GBP/100kg |
| 1602 1602 50 10 | - Other prepared or preserved meat, meat offal, blood - Of bovine animals, uncooked; mixtures of cooked meat or offal; canned beef, luncheon meat: samosa of grounded beef (excl. sausages and preparations of liver) | 253.00 GBP/100kg |
| 1602 50 31 | - Corned beef, in airtight containers | 16.00% |
| 1602 50 95 | - Other, canned beef, luncheon meat; samosa of grounded beef | 16.00% |
| 1602 90 61 | - Containing bovine meat or offal, uncooked mixtures of cooked or offal and uncooked meat or offal | 253.00 GBP/100kg |
| 1602 90 69 | - other | 16.00% |

- refer UK FTA Part 2B-5, Schedule of Tariff Commitments: United Kingdom www.gov.uk
- for more comprehensive descriptions of UK HS Customs Tariff classifications please refer to the online tariff schedule <https://www.check-future-uk-trade-tariffs.service.gov.uk/tariff?q=02062991&n=25&p=1>

APPENDIX FIVE

EMPIC CODES (Export Meat Product Identification)

| Same Number for Chilled or Frozen, Number ends with either C or F | | | | | | | | | | | |
|--|---------|-------|--|--------|----------|--|--------|--|----------------------|-------------|------------|
| BEEF - GRASS FED | | | | | | | | | | VEAL | |
| | Premium | Prime | Bull | Manuf | YLB (XY) | | | | | Bobby Veal | White Veal |
| CARCASE | | | | | | | | | | | |
| L quarter | 10110 | 10210 | - | - | - | | | | ccs/sides | 10580 | 10680 |
| P quarter | 10120 | 10220 | - | - | - | | | | other quarters | 10599 | 10699 |
| T quarter | 10130 | 10230 | - | - | - | | | | | | |
| F quarter | 10140 | 10240 | - | - | - | | | | BONEIN | | |
| other quarters | - | 10299 | 10399 | 10499 | - | | | | legs | 11530 | 11630 |
| | | | | | | | | | other | 11599 | 11699 |
| BONEIN | | | | | | | | | | | |
| OP ribs | 11110 | 11210 | - | - | 11910 | | | | BONELESS | | |
| Ribs (not OP) | 11115 | 11215 | - | - | 11915 | | | | legs | 12530 | - |
| shortloin/shell loin | 11120 | 11220 | 11320 | - | 11920 | | | | striploin | 12531 | - |
| shin | 11130 | 11230 | - | - | 11930 | | | | backstrap | 12539 | - |
| other | 11199 | 11299 | 11399 | 11499 | 11999 | | | | trunks | 12560 | - |
| | | | | | | | | | trimmings | 12570 | - |
| BONELESS | | | | | | | | | other | 12599 | 12699 |
| Inside/topside | 12101 | 12201 | 12301 | 12401 | 12901 | | | | FANCY | | |
| outside/silverside | 12102 | 12202 | 12302 | 12402 | 12902 | | | | | Beef | B/Veal |
| flat | 12103 | 12203 | 12303 | 12403 | 12903 | | | | | Fancy | Fancy |
| eye of round | 12104 | 12204 | 12304 | 12404 | 12904 | | | | | | |
| knuckle | 12111 | 12211 | 12311 | 12411 | 12911 | | | | sweetbreads | 13000 | 13500 |
| thick flank | 12112 | 12212 | 12312 | 12412 | 12912 | | | | brains | 13010 | 13510 |
| thin flank | 12113 | 12213 | 12313 | 12413 | 12913 | | | | hearts | 13020 | 13520 |
| rump/top sirloin | 12121 | 12221 | 12321 | 12421 | 12921 | | | | kidneys | 13030 | 13530 |
| striploin | 12131 | 12231 | 12331 | 12431 | 12931 | | | | livers | 13040 | 13540 |
| tenderloin | 12132 | 12232 | 12332 | 12432 | 12932 | | | | tongues | 13050 | 13550 |
| rib eye/cube roll | 12141 | 12241 | 12341 | 12441 | 12941 | | | | thick skirts | 13061 | - |
| shoulder clod | 12151 | 12251 | 12351 | 12451 | 12951 | | | | thin skirts | 13062 | - |
| brisket point end | 12161 | 12261 | 12361 | 12461 | 12961 | | | | heads | 13070 | - |
| brisket navel end | 12162 | 12262 | 12362 | 12462 | 12962 | | | | cheeks | 13071 | - |
| chuck | 12163 | 12263 | 12363 | 12463 | 12963 | | | | tripe | 13075 | - |
| chuck roll | 12164 | 12264 | 12364 | 12464 | 12964 | | | | tail | 13080 | - |
| chuck tender | 12165 | 12265 | 12365 | 12465 | 12965 | | | | lungs | 13085 | - |
| shank | 12167 | 12267 | 12367 | 12467 | 12967 | | | | bones | 13090 | 13590 |
| flanksteak | 12168 | 12268 | 12368 | 12468 | 12968 | | | | other fancy meats | 13099 | 13599 |
| trimmings - upto 65cl | 12170 | 12270 | 12370 | 12470 | - | | | | | | |
| trimmings - over 65cl | 12175 | 12275 | 12375 | 12475 | - | | | | INEDIBLE BEEF | 14000 | |
| < 84cl (not trimmings) | - | - | 12380 | 12480 | - | | | | | | |
| 85-89 cl | - | - | 12385 | 12485 | 12985 | | | | PROCESSED | 15000 | |
| 90-92 cl | - | - | 12390 | 12490 | 12990 | | | | | | |
| 93-94 cl | - | - | 12393 | 12493 | 12993 | | | | OTHER | | |
| 95 cl & over | - | - | 12395 | 12495 | 12995 | | | | | | |
| 100 vl | - | - | 12398 | 12498 | 12998 | | | | other meats | 19000 | |
| other | 12199 | 12299 | 12399 | 12499 | 12999 | | | | corned - canned | 19011 | |
| ADDITIONAL PRODUCTS | | | | | | | | | | | |
| NB: Inclusion in this list does not imply a preferential tariff under the UK Beef FTA TRQ | | | | | | | | | | | |
| <i>X denotes fresh, chilled, frozen or other</i> | | | | | | | | | | | |
| Fresh or chilled beef offal for pharmaceutical products | 13095C | | Beef, processed, edible flours and meals | 15400x | | Beef, processed, other, prepared or preserved, uncooked | 15390x | | | | |
| Frozen beef offal for pharmaceutical products | 13095F | | Beef, processed, liver sausages | 15234x | | Beef, processed, other, corned (in airtight containers) | 15120x | | | | |
| Beef, processed, bone-in, preserved | 15110x | | Other beef sausages (not liver or blood) | 15299x | | Beef, processed, other, prepared or preserved, cooked | 15500x | | | | |
| Beef, processed, boneless, preserved | 15120x | | Beef, processed, offal sausages | 15230x | | Any animal, blood products | 95800x | | | | |
| Beef, thick or thin skirt, preserved | 15136x | | Sausages of blood (any animal) | 95239x | | Preparations of meat or meat offal CONTAINING beef or beef offal, uncooked | 95910x | | | | |
| Beef, other offal, preserved | 15139x | | Beef, processed, liver products (not sausages) | 15340x | | Preparations of meat or meat offal CONTAINING beef or beef offal, cooked | 95920x | | | | |

APPENDIX FIVE

| BEEF - GRAIN FED | | | | | | |
|--|---------|-------|--|--------|--|--------------|
| | Premium | Prime | Bull | Manuf | | |
| CARCASE | | | | | | FANCY |
| | | | | | | Beef |
| L quarter | 20110 | 20210 | - | - | | Fancy |
| P quarter | 20120 | 20220 | - | - | | |
| T quarter | 20130 | 20230 | - | - | sweetbreads | 23000 |
| F quarter | 20140 | 20240 | - | - | brains | 23010 |
| other quarters | - | 20299 | 20399 | 20499 | hearts | 23020 |
| | | | | | kidneys | 23030 |
| BONEIN | | | | | livers | 23040 |
| | | | | | tongues | 23050 |
| OP ribs | 21110 | 21210 | - | - | thick skirts | 23061 |
| Ribs (not OP) | 21115 | 21215 | - | - | thin skirts | 23062 |
| shortloin/shell loin | 21120 | 21220 | - | - | heads | 23070 |
| other | 21199 | 21299 | 21399 | 21499 | cheeks | 23071 |
| | | | | | tripe | 23075 |
| BONELESS | | | | | tail | 23080 |
| | | | | | lungs | 23085 |
| Inside/topside | 22101 | 22201 | 22301 | 22401 | bones | 23090 |
| outside/silverside | 22102 | 22202 | 22302 | 22402 | other fancy meats | 23099 |
| flat | 22103 | 22203 | 22303 | 22403 | | |
| eye of round | 22104 | 22204 | 22304 | 22404 | INEDIBLE BEEF | 24000 |
| knuckle | 22111 | 22211 | 22311 | 22411 | | |
| thick flank | 22112 | 22212 | 22312 | 22412 | PROCESSED | 25000 |
| thin flank | 22113 | 22213 | 22313 | 22413 | | |
| rump/top sirloin | 22121 | 22221 | 22321 | 22421 | OTHER | |
| striploin | 22131 | 22231 | 22331 | 22431 | | |
| tenderloin | 22132 | 22232 | 22332 | 22432 | other meats | 29000 |
| rib eye/cube roll | 22141 | 22241 | 22341 | 22441 | | |
| shoulder clod | 22151 | 22251 | 22351 | 22451 | | |
| brisket point end | 22161 | 22261 | 22361 | 22461 | | |
| brisket navel end | 22162 | 22262 | 22362 | 22462 | | |
| chuck | 22163 | 22263 | 22363 | 22463 | | |
| chuck roll | 22164 | 22264 | 22364 | 22464 | | |
| chuck tender | 22165 | 22265 | 22365 | 22465 | | |
| shank | 22167 | 22267 | 22367 | 22467 | | |
| flanksteak | 22168 | 22268 | 22368 | 22468 | | |
| trimmings - upto 65cl | 22170 | 22270 | 22370 | 22470 | | |
| trimmings - over 65cl | 22175 | 22275 | 22375 | 22475 | | |
| < 84cl (not trimmings) | - | - | 22380 | 22480 | | |
| 85-89 cl | - | - | 22385 | 22485 | | |
| 90-92 cl | - | - | 22390 | 22490 | | |
| 93-94 cl | - | - | 22393 | 22493 | | |
| 95 cl & over | - | - | 22395 | 22495 | | |
| 100 vl | - | - | 22398 | 22498 | | |
| other | 22199 | 22299 | 22399 | 22499 | | |
| | | | | | | |
| | | | | | | |
| ADDITIONAL PRODUCTS | | | | | | |
| NB: Inclusion in this list does not imply a preferential tariff under the UK Beef FTA TRQ | | | | | | |
| * 1xxxx series also applies to grain fed categories | | | | | | |
| <i>X denotes fresh, chilled, frozen or other</i> | | | | | | |
| Fresh or chilled beef offal for pharmaceutical products | 13095C | | Beef, processed, edible flours and meals | 15400x | Beef, processed, other, prepared or preserved, uncooked | 15390x |
| Frozen beef offal for pharmaceutical products | 13095F | | Beef, processed, liver sausages | 15234x | Beef, processed, other, corned (in airtight containers) | 15120x |
| Beef, processed, bone-in, preserved | 15110x | | Other beef sausages (not liver or blood) | 15299x | Beef, processed, other, prepared or preserved, cooked | 15500x |
| Beef, processed, boneless, preserved | 15120x | | Beef, processed, offal sausages | 15230x | Any animal, blood products | 95800x |
| Beef, thick or thin skirt, preserved | 15136x | | Sausages of blood (any animal) | 95239x | Preparations of meat or meat offal CONTAINING beef or beef offal, uncooked | 95910x |
| Beef, other offal, preserved | 15139x | | Beef, processed, liver products (not sausages) | 15340x | Preparations of meat or meat offal CONTAINING beef or beef offal, cooked | 95920x |

APPENDIX SIX

**QUOTA ALLOWANCE ALLOCATION SYSTEM - GUIDANCE NOTE
UK FTA BEEF QUOTA¹**

Introduction

The Meat Board Act 2004 (the Act) requires the New Zealand Meat Board (the Board) to establish and operate Quota Allowance Allocation Systems in country specific tariff quota markets. This note is issued as a guide to the requirements under the Allocation Systems. As a result of the NZ-UK Free Trade Agreement negotiations concluded in February 2022, the following meat products of New Zealand origin may be exported to the United Kingdom at the tariff rates listed below up to the quantities specified. The out-of-quota tariff rates are also given. These apply to product imported outside the quota.

New Zealand origin beef products can be exported to the United Kingdom in the following quantities, subject to the specified tariffs.

| | |
|---------------------------|---|
| Product type | Beef (Selected HS codes ((0201, 0202 all) 0206, 0210 and 1602) |
| Annual quota amount | 7,068.4 tonnes (product weight) in the first year (when UK-NZ FTA enters into force on 31 May 2023) increasing by 2,980 tonnes (p.w.) p.a. until 2033 unlimited** |
| Quota Year | 1 January – 31 December |
| In-quota tariff rate | 0% |
| Out-of-quota tariff rate* | Varies |
| Note: | * Tariff rates are quoted in GBP per 100kg/net. The range of rates is a result of different tariff rates for different products. ** Safeguards apply between Year 11 up to Year 15 |

Some quick definitions:

Production History is the three-year average of beef from livestock slaughtered in a UK Listed Premises measured in hot carcase weight.

Export History is a three-year average of product eligible for the UK FTA Beef TRQ shipped to the UK, measured in product weight.

“New Entrant Period” means in relation to a New Entrant, the Quota Year for which a New Entrant receives an allowance of first come first served quota and the two following Quota Years.

To whom is quota allocated?

There are two categories of recipients: Qualifying Companies and New Entrants.

Qualifying Companies hold export registrations and have Production History and/or Export History.

¹ This Guidance Note is intended as a summary of the provisions of the Quota Manual itself. In the event of any inconsistency between the provisions of the Quota Manual and this Guidance Note the provisions of the Quota Manual will prevail
New Zealand Meat Board May 2023

APPENDIX SIX

Qualifying Companies have access to 96.5% of the total TRQ allocation.

New Entrants are companies that fit the following criteria:

- Hold export registrations
- have not been allocated and used General Quota Allowance (but which may have purchased Production History, Export History or General Quota Allowance), during the three years prior to the applicable New Entry Period,
- Are a “New Entrant” as defined in Section 2 of the Quota Manual.²

How is quota allocated?

Ninety-six and a half percent of the quota is allocated as General Quota Allowance to Qualifying Companies. It is allocated to companies according to their share of the sum of all companies for each of Production History and/or Export History.

New Entrants have access to the remaining 3.5% on a first come first served (FCFS) basis, up to a maximum of one third of the New Entrant Allocation, per New Entrant.

Acquiring and selling quota

General Quota Allowance holders can transfer all or part of their quota allowance for the relevant Quota Year to a holder of an export registration.

Complete and sign the Transfer form and submit to the Board. The transfer takes effect upon Board confirmation.

Download Transfer of UK FTA TRQ Beef Quota Allowance form from www.nzmeatboard.org.

Acquiring and selling Production and/or Export History

A holder of Production and/or Export History may transfer all or part of its Production and/or Export History for a given Production Season (in the case of Production History) or Quota Year (in the case of Export History) to a holder of an export registration.

Complete and sign the Transfer form and submit to the Board. The transfer takes effect upon Board confirmation and will be valid for any future Quota Years, in terms of the General Quota Allowance Allocation formula.

Download Transfer of US Beef and Veal Production History form www.nzmeatboard.org.

² There are other provisions relating to what constitutes a New Entrant, these can be found in the Definitions Section of the UK FTA TRQ Beef Quota Manual
New Zealand Meat Board May 2023

APPENDIX SIX

Quota allowance application closing dates

| | |
|--|--------------------------------|
| General Quota Allowance applications close | 15 October |
| New Entrant Quota Application is by means of a request for a quota certificate (see below) | Any time during the quota year |

UK FTA Beef TRQ export certificate

UK FTA Beef Tariff Rate Quota (TRQ) Certificates are required for product to be imported within the terms of the TRQ.

The exporter must submit details of the consignment to the Board for authorisation. The exporter then forwards the issued certificate to the importer.

United Kingdom

| Product type | Annual Quota Amount Years 1 to 11 (tonnes - product weight) | In-Quota Tariff Rate | Quota Year | Out-of-quota Tariff Rate* (From entry into force) |
|---|---|--------------------------------------|--|--|
| Beef 0201.10.00, 0201.20.20, 0201.20.30, 0201.20.50, 0201.20.90, 0201.30.00, 0202.10.00, 0202.20.10, 0202.20.30, 0202.20.50, 0202.20.90, 0202.30.10, 0202.30.50, 0202.30.90, 0206.10.95, 0206.29.91, 0210.20.10, 0210.20.90, 0210.99.51, 1602.50.10, 1602.50.31, 1602.50.95, 1602.90.61, and 1602.90.69 | Year/Tonnage (p.w.) Yr 1 7,068.4 Yr 2 14,980 Yr 3 17,960 Yr 4 20,940 Yr 5 23,920 Yr 6 26,900 Yr 7 29,880 Yr 8 32,860 Yr 9 35,840 Yr 10 38,820Yr 11 unlimited** | 0% ad valorem duty [duty free] | Year 1 is 31 May -31 December 2023 thereafter 1 January – 31 December | 12.0% + 118.0 – 254.0 GBP/100kg up to 16% being product specific |
| * Note: Tariff rates are quoted in GBP per 100kg/net. The range of rates is a result of different tariff rates for different products. | | | | |
| ** Safeguards apply up to Year 15 | | | | |

¹ This Guidance Note is intended as a summary of the provisions of the Quota Manual itself. In the event of any inconsistency between the provisions of the Quota Manual and this Guidance Note the provisions of the Quota Manual will prevail.



UK FTA Beef

FORMS

Index to forms

Production Report

- 1 Production Report (Refer Section 7, Part A)

Transfers

- 2 Transfer of UK FTA Beef Quota Allowance (Refer Section 10, Part A, paragraph 4)
- 3 Transfer of UK FTA Beef Production History and/or Export History (Refer Section 10, Part C)

Applications

- 4 Application for UK FTA Beef General Quota Allowance (Refer Sections 4 and 13)
- 5 Application by a Consortium for UK FTA Beef General Quota Allowance (Refer Sections 4, 8 and 13)
- 6 Application by a New Entrant for UK FTA Beef Reserved Quota Allowance (Refer Sections 5 and 13)



UK FTA Beef

SECTION SEVENTEEN

FORM ONE

PRODUCTION REPORT

- This report relates to the Quota Allowance Allocation System in respect of United Kingdom FTA Beef Tariff Rate Quota (“Allocation System”).
- A company holding General or Reserved Quota Allowance will be required to submit a production report to the Board on a monthly basis or as otherwise requested by the Board (refer Section 7, Part A, paragraph 2).
- Production reports required on a monthly basis must be submitted by the 10th day of the month following the month being reported.



SECTION SEVENTEEN

FORM ONE

PRODUCTION REPORT

PRODUCTION REPORT

Month/Period
Company
Date:

Owner at Time of Slaughter
Signed (by Contact Person)
Contact Person
UK Listed Premises (Establishment Number(s))

| | SEASON | Carcasses (number) | Bone-in Dressed carcass Hot Weight (tonnes) |
|--|--------------------------------|--------------------|---|
| STEER and HEIFER | Production to date | | |
| | Current Month/Period | | |
| | Estimate for balance of season | | |
| | TOTAL | | |
| COW | Production to date | | |
| | Current Month/Period | | |
| | Estimate for balance of season | | |
| | TOTAL | | |
| BULL | Production to date | | |
| | Current Month/Period | | |
| | Estimate for balance of season | | |
| | TOTAL | | |
| BOBBY VEAL | Production to date | | |
| | Current Month/Period | | |
| | Estimate for balance of season | | |
| | TOTAL | | |
| <p>Qualifying Product means beef and veal from livestock slaughtered in a UK Listed Premises, measured as dressed carcass hot weight. In the case of bobby veal, an industry agreed coefficient could be applied in order to bring the measurement of bobby veal carcasses into line with that of beef carcasses.</p> <ul style="list-style-type: none"> Cow included manufacturing and prime cow. | | | |

NB this is an example format indicating minimum information required – suggest MS Excel and spreadsheet layout is preferred



SECTION SEVENTEEN

FORM TWO

TRANSFER OF UK BEEF QUOTA ALLOWANCE

- This form relates to the Quota Allowance Allocation System in respect of **UK FTA Beef Tariff Rate Quota** (“Allocation system”).
- Section 10, Part A of the Allocation System is of particular relevance when completing this form.
- The form must be completed by both parties to the transfer and returned to the **Quota Officer at the New Zealand Meat Board**.

| | | |
|---------------------|--|---|
| TRANSFEROR | ER Number: | Reference (e.g., contract number) |
| | Name of company: | |
| TRANSFEEE | ER Number: | Reference (e.g., contract number) |
| | Name of company | |
| DETAILS OF TRANSFER | Date of Transfer | Applicable Quota Year: (1 January to 31 December) |
| | Quota Allowance transferred: (tonnes net weight) | |

The transferee hereby acknowledges that it will utilise during the relevant Quota Year the tonnage of the Quota Allowance transferred to it.

Signed Date:
(For Transferor)

Name:
(Please print)

Signed Date:
(For Transferee)

Name:
(Please print)

| Board use only: | Signed | Date |
|---|--------|------|
| Transfer form received: | | |
| Information requested of transferor received (if applicable): | | |
| Information requested of transferee (if applicable): | | |
| Transfer confirmed: | | |
| Transfer declined (Provide reason): | | |
| Transferee or transferor notified of transfer | | |

TRANSFER OF UK FTA BEEF PRODUCTION HISTORY and/or EXPORT HISTORY

- This form relates to the Quota Allowance Allocation System in respect to **UKFTA Beef Tariff Rate Quota** (“Allocation System”)
- Section 10, Part C of the Allocation System is of particular relevance when completing this form.
- The Form must be completed by both parties to the transfer and return of the **Quota Officer at the New Zealand Meat Board**.

| | | |
|---------------------|--|--|
| TRANSFEROR | ER Number | Name of Company: * |
| TRANSFEEE | ER Number | Name of Company: |
| DETAILS OF TRANSFER | Date of Transfer: | Applicable Production Season (October to September) |
| | Production History transferred (tonnes) | |
| | Reason/Basis of Transfer (specify purchase or other arrangement pursuant to watch transfer requested): | |

Note: * in respect of a consortium the transferor is to be the member company which is the Owner of Qualifying Product at Time of Slaughter.

Signed Date:
(For transferor)

Name:
(Please print)

Signed Date:
(For Transferee)

Name:
(Please print)

| Board use only | Signed | Date |
|---|--------|------|
| Transfer from received: | | |
| Information requested of transferor (if applicable) | | |
| Information requested of transferee (if applicable) | | |
| Transfer Confirmed | | |
| Transfer declined (Provide reason) | | |
| Transferee or transferor notified of transfer | | |

APPLICATION FOR UK BEEF GENERAL QUOTA ALLOWANCE

- This application is made in terms of the Quota Allowance Allocation System in respect of **UK-FTA Beef Tariff Rate Quota** ("Allocation System").
- Sections 4 and 13 of the Allowance System are of particular relevance when completing this application.
- This application relates to the Quota Year from 1 January to 31 December, although Year 1 is expected to enter into force part way through 2023.
- This application must be lodge with the Board on or before 15 October prior to the commencement of the Quota Year to which this application relates.
- The application must be sent to the **Quota Officer at the New Zealand Meat Board**.

NAME OF APPLICANT (legal name preferred)

| |
|--|
| |
|--|

APPLICANT DETAILS

| | |
|--|------------|
| ER number: | Telephone: |
| Email: | |
| Postal address: | |
| Street address: | |
| UK Listed Premises: | |
| E-Certificate email (this must be a generic email) | |

Note: Notices by the Board will be sent to the applicant at its postal address or email address given above

CONTACT PERSONS

Specify two people who are authorised to act as agents of the applicant (e.g., Chief Executive, Marketing Manager).

| |
|----------------|
| Name: |
| Position: |
| Email contact: |
| Phone: |

| |
|----------------|
| Name: |
| Position: |
| Email contact: |
| Phone: |

SECTION SEVENTEEN

FORM FOUR

DECLARATION

I am authorised to make this application on behalf of the applicant company, and I can verify that:

- a) The applicant agrees to be bound by the terms of the Allocation system which the applicant has received, and which I have read prior to making this application.
- b) All the statements contained in this application and any attached documentation are to the best of my knowledge true and correct.
- c) The applicant acknowledges that it will immediately advise the Board in writing of any change of any the details contained this application.
- d) The required application fee is enclosed.

Signature:

Name (please print)

Position:

Date:

APPLICATION BY A CONSORTIUM FOR UK BEEF GENERAL QUOTA ALLOWANCE

- This application is made in terms of the Quota Allowance Allocation System in respect of **UK FTA BEEF Tariff Rate Quota** (“Allocation system”).
- Sections 4, 8 and 13 of the Allowance System are of particular relevance when completing this application.
- This application relates to the Quota year from 1 January to 31 December.
- This application must be lodge with the Board on or before 15 October prior to the commencement of the Quota Year to which this application relates.
- The application must be sent to the **Quota Officer at the New Zealand Meat Board**.

NEW ZEALAND MEAT BOARD
UK FTA BEEF

SECTION SEVENTEEN

FORM FIVE

NAME OF CONSORTIUM (for Quota Allowance Allocation purposes)

| |
|--|
| |
|--|

CONSORTIUM DETILS

| Member | Details |
|--|--|
| Name Role in consortium (e.g. Owner at time of Slaughter, marketing, ER holder) Contact Person | Postal Address: Street Address: Email: Telephone: ER Number: |
| Name Role in consortium (e.g. Owner at time of Slaughter, marketing, ER holder) Contact Person | Postal Address: Street Address: Email: Telephone: ER Number: |
| Name: Role in consortium (e.g. Owner at time of Slaughter, marketing, ER holder) Contact Person | Postal Address: Street Address: Email: Telephone: ER Number: |
| Name: Role in consortium (e.g. Owner at time of Slaughter, marketing, ER holder) Contact Person | Postal Address: Street Address: Email: Telephone: ER Number: |

NEW ZEALAND MEAT BOARD
UK FTA BEEF

SECTION SEVENTEEN

FORM FIVE

NOMINEE COMPANY

Company (being a member of the consortium) nominated by consortium to hold quota allowance on behalf of the consortium. The nominee company must hold a current Export Registration Certificate

| |
|--|
| |
|--|

Note Notices from the Board for the Consortium will be sent to the nominee at its postal address, or email address given on the previous page.

CONTACT PERSONS

Specify two people who are authorized to act as agents of the applicant (e.g: Chief Executive, Marketing Manager)

| |
|----------------|
| Name: |
| Position |
| Email contact: |
| Phone: |

| |
|----------------|
| Name: |
| Position |
| Email contact: |
| Phone: |

NEW ZEALAND MEAT BOARD
UK FTA BEEF

SECTION SEVENTEEN

FORM FIVE

CESSATION OF CONSORTIUM

Upon the consortium ceasing to qualify to be allocated quota allowance, the production history and any existing general quota allowance held on behalf of the consortium are to be distributed in the following manner.

| Production History | Share (%) | | | |
|--------------------------|-----------------|-----------------|-----------------|---------------|
| | PHi-3 [] | PHi-2 [] | PHi-1 [] | PHi [] |
| Consortium Member Number | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | Total 100% | Total 100% | Total 100% | Total 100% |

Existing General Quota Allowance

| Consortium Member Name | Share (%) |
|------------------------|------------|
| | |
| | |
| | |
| | |
| | |
| | Total 100% |

Note: Applicants are referred to in Section Eight of the Allocation System

SECTION SEVENTEEN

FORM FIVE

DECLARATION

We are authorized to make this application on behalf of the applicant members of the consortium and can verify that.

- a) The applicants agree to be bound by the terms of the Allocation System which the applicants have received and which we have read prior to making this application.
- b) All the statements contained in this application and any attached documentation are to the best of our knowledge true correct.
- c) The applicants acknowledge that they will immediately advise the Board in writing of any change to any details contained in this application.
- d) The required participation fee is enclosed.

Consortium Member

Company Name:

.....
Signature:

.....
Name: (please print)

.....
Position:

.....
Date:

.....

Consortium Member

Company Name:

.....
Signature:

.....
Name: (please print)

.....
Position:

.....
Date:

.....

Consortium Member

Company Name:

.....
Signature:

.....
Name: (please print)

.....
Position:

.....
Date:

.....

Consortium Member

Company Name:

.....
Signature:

.....
Name: (please print)

.....
Position:

.....
Date:

.....

APPLICATION FOR UK FTA BEEF NEW ENTRANT QUOTA ALLOWANCE

- This application is made in terms of the Quota Allowance Allocation System in respect of **United Kingdom FTA Beef Tariff Rate Quota** (“Allocation System”).
- Sections 5 and 13 of the Allowance System are of particular relevance when completing this application.
- This application relates to the Quota year from 1 January to 31 December, although Year 1 is expected to enter into force part way through 2023.
- This application must be lodge with the Board on or before 15 October prior to the commencement of the Quota Year to which this application relates.
- The application must be sent to the **Quota Officer at the New Zealand Meat Board**.

LEGAL NAME OF APPLICANT/EXPORTER

| |
|--|
| |
|--|

APPLICANT DETAILS

| | |
|---|-----------|
| ER number | Telephone |
| Email: | |
| Postal address: | |
| Street address: | |
| Email for certificate delivery (Generic Email for quota certificate delivery) | |

Note: Notices by the Board will be sent to the applicant at its postal address or email address given above

CONTACT PERSONS

Specify two people who are authorised to act as agents of the applicant (eg. Chief Executive, Marketing Manager).

| |
|----------------|
| Name: |
| Position: |
| Email contact: |
| Phone: |

| |
|----------------|
| Name: |
| Position: |
| Email contact: |
| Phone: |

DECLARATION

I am authorised to make this application on behalf of the applicant company, and I can verify that:

- a) The applicant agrees to be bound by the terms of the Allocation system which the applicant has received, and which I have read prior to making this application.

- b) All the statements contained in this application and any attached documentation are to the best of my knowledge true and correct.

- c) The applicant acknowledges that it will immediately advise the Board in writing of any change of any the details contained this application.

- d) The required application fee is enclosed.

Signature:

Name (please print)

Position:

Date: