



UNITED KINGDOM (UK) SHEEPMEAT & GOATMEAT QUOTA MANUAL

March 2026

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SECTION 1.

INTRODUCTION

1. The Quota Allowance Allocation System (“Allocation System”) outlined in this document is a continuation of the Allocation System operated previously by the New Zealand Meat Board (Board) amended as a result of the 2024 Quota Allocation Mechanism Review. This will apply to Quota Allowance administration for the 2025 and subsequent Quota Years, and will operate for the United Kingdom (‘UK’) Sheepmeat and Goatmeat Quota Year.
2. This Allocation System is implemented by the New Zealand Meat Board pursuant to its powers under the Meat Board Act 2004 (“Act”), in particular Part 3.
3. The Allocation System has come about as a result of the UK leaving the European Union (EU), and decisions made by the UK and EU around how to apportion their respective liability for country-specific tariff rate quotas (TRQs) agreed to under the Uruguay Round of World Trade Organisation (WTO)/GATT negotiations. Under Statutory Instrument No. 2020 / 1432 (“Statutory Instrument”) the ability to import sheepmeat and goatmeat into the UK from New Zealand within the terms of the TRQ is made subject to the presentation of a certificate of origin endorsed by the New Zealand Meat Board. This is to ensure that only product originating from New Zealand, and limited to the specified quantities, enters the UK within the terms of New Zealand’s TRQ.
4. The Board’s policy for the allocation of UK TRQ is founded upon the principle that TRQ should be equitably allocated to Qualifying Companies and eligible New Entrants to ensure that the New Zealand red meat industry is the recipient of the economic benefits deriving from quota markets.
5. In establishing the policy evidenced by this Allocation System, the Board has recognised that:
 - a. the 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.
6. The Board will only issue Certificates of Origin to a company that has General or New Entrant Quota Allowance obtained in accordance with this Allocation System.
7. The Allocation System is, in essence, divided into two parts:
 - a. first, the General Quota Allowance Allocation System, which governs the allocation of at least 98% of the TRQ. It is based upon Production History over the three completed Production Seasons immediately prior to the commencement of the Quota Year.

- b. second, the New Entrant Allowances Allocation System which allows for the allocation of up to 2% of the TRQ to New Entrants (“New Entrant Allowance”). (A small portion of the New Entrant Quota Allowance is set aside for sample packages.)
 - i. New Entrant allowances are available to Registered Exporters on a First Come First Served (FCFS), certificate by certificate basis. A New Entrant must provide proof of use within one month of certificate issue. New Entrant allowances are not transferrable
 - ii. those quota participants accumulating Production History may have access to the New Entrant quota until they have three years of production history.
 - iii. access to New Entrant Quota for any individual participant is limited to 30% of the total New Entrant Quota Allowance.
- 8. New Entrants wanting to obtain access to Quota Allowance will be able to do so by:
 - a. applying to the Board for a portion of New Entrant Quota Allowance by means of an application for a quota certificate in respect of a single shipment; or
 - b. applying to the Board for General Quota Allowance based on Production History earned in relevant prior seasons; and/or
 - c. acquiring Quota Allowance from an existing quota allowance holder.
- 9. If, in any Quota Year, any portion of the New Entrant Quota Allowance is not allocated to or fully utilised by New Entrants the balance will be made available to Qualifying Companies on the terms set out in this Allocation System.
- 10. This Allocation System provides for different procedures in respect of applications for General Quota Allowance (Section 11) and New Entrant Quota Allowances (Section 5).
- 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 sheepmeat or goatmeat 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.

SECTION 2.

DEFINITIONS

At Time of Slaughter	means immediately after slaughter floor weighing of a carcass (i.e. immediately after the carcass has crossed the scales).
Certificate of Origin	means a Certificate of Origin, issued by the Board in accordance with UK regulations, which records, amongst other things, the New Zealand origin of sheepmeat or goatmeat to be imported into the UK within the provisions of the TRQ.
Company	includes any company or other legal entity or person and where applicable any trust or trustee or beneficiary of a Trust (including discretionary beneficiary)
DEFRA	Department for Environment Food and Rural Affairs
Eligible Quota Holder	means an exporter registered under the Meat Board Act 2004
GB/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 ovine product for human consumption to the GB/UK.
General Quota Allowance	means the proportion (currently 98%) of the TRQ available for allocation by the Board after deductions for New Entrant Quota Allowance, and available in the relevant Quota Year. A holder of General Quota Allowance is a company that holds a portion of the General Quota Allowance
General Quota Allowance Allocation Formula	means the formula contained in Section 4, paragraph 1.
Hot Weight	means the weight of a dressed carcass at the slaughter floor scales prior to any chilling or freezing
New Entrant	means in respect of a Company that is an exporter registered under the Meat Board Act 2004 and 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). A Company does not qualify as a New Entrant if, during the three years prior to, or during, the applicable New Entry Period: (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 been allocated General Quota Allowance. 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. A New Entrant shall cease to be a New Entrant upon the completion of the New Entry Period.
New Entrant Quota Allowance	means the 2% (or less) of the TRQ set aside by the Board under this Allocation System in the relevant Quota Year in accordance with Section 5. A holder of New Entrant Quota Allowance is a company that holds a portion of the New Entrant Quota Allowance.
New Entry Period	means in relation to a New Entrant, the Quota Year for which a New Entrant is first allocated New Entrant Quota Allowance and the two following Quota Years.

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, and special levies, as set out in Section Thirteen, Appendix 2 that may be amended in consultation with quota holders from time to time by the Board. 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. 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 on volume of each quota certificate issued.
Production History	means in respect of a Qualifying Company a figure equal to the weight of Qualifying Product Owned at Time of Slaughter during a full Production Season. That figure will represent the Production History of that Qualifying Company for that Production Season. For clarity, Production History will only begin to be recorded in the first full Production Season following a facility becoming UK/GB Listed Premises.
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) is a registered exporter under the Act; and (b) has been the Owner of Qualifying Product at Time of Slaughter.
Qualifying Product	means sheepmeat and goatmeat from livestock slaughtered in UK/GB Listed Premise(s) for ovine/caprine meat as appropriate, measured as bone-in dressed carcass hot weight.
Qualifying Product Owned at Time of Slaughter	refer to the definition of Owner of Qualifying Product at Time of Slaughter. i.e. has a corresponding meaning.
Quota Year	means a year commencing 1 January and ending 31 December.
Tariff Rate Quota (“TRQ”)	means the Tariff Rate Quota operating between the New Zealand Government and the UK allowing the importation into the UK of specified quantities of sheepmeat and goatmeat at a zero tariff. Imports within the Tariff Rate Quota are also known as “in-quota” imports

SECTION 3.

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 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 – GQA and unused New Entrants FCFS
November	10	October Production Reports due
December	10	Board to have advised companies of General Quota Allowance Allocations by this date
		November Production Reports due.
	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
	30	Board to have reviewed New Entrant Quota Allowance utilisation
July	10	June Production Reports due
August	10	July Production Reports due

SECTION 4.

GENERAL QUOTA ALLOWANCE ALLOCATION SYSTEM

A Qualifying Company wanting to obtain access to quota allowance will be able to do so by:

- a. applying to the Board for a portion of the General Quota Allowance based upon its Production History; and/or
- b. acquiring quota allowance from an existing quota allowance holder.

Basis of General Quota Allowance Allocation System

1. 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:

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

where:

PGQ = the portion of the General Quota Allowance (in tonnes) to be allocated to the Qualifying Company in the relevant Quota Year.

GQ = General Quota Allowance.

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

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 definition of Qualifying Product.
3. If at any time there is an interruption to the importation into the UK of sheepmeat or goatmeat 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. Production History may be recorded preliminary to an application for Quota Allowance in a subsequent year.

SECTION 5.

NEW ENTRANT ALLOWANCES ALLOCATION SYSTEM

A. NEW ENTRANT ALLOWANCES ALLOCATION SYSTEM

The New Entrant Allowances Allocation System takes into account the fact that New Entrants may not have a Production History.

The Board shall reserve up to 2% of the TRQ as New Entrant Quota Allowance for possible allocation to New Entrants.

New Entrant allowances are available to Registered Exporters on a First Come First Served (FCFS), certificate by certificate basis. A New Entrant must provide proof of use within one month of certificate issue. New Entrant allowances are not transferrable.

Those quota participants accumulating Production History may have access to the New Entrant quota until they have three years of production history.

Access to New Entrant Quota for any individual participant is limited to 30% of the total New Entrant Quota Allowance.

New Entrants wanting to obtain access to Quota Allowance will be able to do so by:

- a. applying to the Board for General Quota Allowance based on Production History earned in relevant prior seasons; and/or
- b. applying to the Board for a portion of New Entrant Quota Allowance, by means of an application for a quota certificate in respect of a single shipment; or
- c. acquiring Quota Allowance from an existing quota allowance holder.

Eligibility

The Board may allocate New Entrant Quota Allowance to a New Entrant if the Board is satisfied that the applicant:

- a. is a New Entrant both at the time of application and will continue to be at all times during the applicable New Entry Period; Refer 'New Entrant' definition in Section Two
- b. has supplied to the Board all information that has been requested by the Board and is necessary to enable this Allocation System to operate effectively;
- c. has not incurred a penalty under section 34 of the Act or any penalty provision of any replacement legislation;

Restrictions No new entrant shall be entitled to more than 30% of the total new entrant quota, except after handback. *Refer Section Eight, Part C.*

Procedure

A. Application

Application for a quota allowance is by application for a quota certificate on a shipment by shipment basis.

Precedence shall be on the basis of date of application provided that no application shall be made for an export that is due to be shipped more than one month later than the application date.

An entity must apply for a quota certificate (volume) and pay the appropriate participation and certification fees.

B. Reservation of quota allowances

Upon receipt of an application and there being sufficient quota available once precedence has been applied, a contingent allocation of a New Entrant Quota allowance in the amount requested in the application shall be transferred to the applicant.

C. Quota Certificate Issuance

Upon receipt within one month of application of an eligibility document matching the application, a quota certificate will be issued.

Performance based application window

Where an applicant has applied for a quota allowance 5% or more, greater than required for shipment, the applicant will have their application window reduced from one month (four weeks) to three weeks, and if repeated to two weeks.

Cross-reference: Definitions "New Entrant" and "New Entry Period"; Section 2.

B. SAMPLES

1. The Board will set aside five tonnes of New Entrant Quota Allowance for each Quota Year which may at the discretion of the Board be utilised by any Qualifying Company or New Entrant for the exportation of sample sheepmeat or goatmeat packages to the UK, where the sample will be provided for the purpose of seeking to establish a new or improved product, or market niche, not provided by existing exporters.
2. Any New Entrant Quota Allowance set aside for samples not utilised or reserved for use by 1 October shall be allocated in accordance with Section 8, Part B.

Refer to: Meat Board Act 2004, Section 51

SECTION 6.

INDUSTRY AGREED DISCIPLINES

1. All holders of General 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 sheepmeat and goatmeat from New Zealand to the UK is, in the opinion of the Board, helping to facilitate the capture, for New Zealand and in the interests of the meat industry, the best possible ongoing returns available from quota markets.
5. The Board will provide to all General and New Entrant 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 sheepmeat and goatmeat from New Zealand into the UK.

Cross-reference: Notices; Section 9, Part C

Amendment of System: Consultation Process; Section 12

Industry Agreed Disciplines: Section 13, Appendix One

SECTION 7.

ADMINISTRATION OF GENERAL QUOTA ALLOWANCE ALLOCATIONS

A. PROVISION OF INFORMATION

1. A company holding General Quota Allowance, or a Company without Production 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.
2. Such information will include details as to the quantity of its actual production of Qualifying Product; and be provided in the manner set out in Section 14, Form 1.
3. This information will be monitored on an ongoing basis by the Board.
4. The Board may require that any information provided to it be verified by such reasonable means as the Board sees fit.
5. The information referred to in paragraphs 1 - 4 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.
6. 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 9, 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 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 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 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 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.

SECTION 8.

TRANSFERS AND UNUSED QUOTA ALLOWANCE

A. TRANSFER OF QUOTA ALLOWANCE

1. A holder of an export registration certificate 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 History.
3. All transfers of quota allowance, must be notified to the Board in the manner set out in Section 14, Form 2 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 above.

Cross-reference: General Provisions; Section 9, Part A

B. TRANSFER OF PRODUCTION HISTORY

1. Where a company (including one in liquidation or receivership) wishes to sell or otherwise transfer all, or part, of its Production History, then that Production History will be able to be transferred if:
 - a. the Production History is sold or otherwise transferred to a Qualifying Company or a New Entrant; and
 - b. the Board has approved of the Transferee of that Production History, which approval shall be in writing and shall not be unreasonably withheld.
2. Applications for the transfer of Production History, or any part of it, shall be completed by the Transferor and the Transferee in the manner set out in Section 14, Form 3 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 History will automatically result in the Production History of the company being cancelled and no longer forming part of TPH as defined in Section 4.
4. Subject to paragraph 7 below, where there is a transfer of Production History in accordance with paragraph 1 above, the Production 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 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 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 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.
8. A New Entrant shall not be permitted, at any time during its New Entrant Period and for 3 years after the end of its New Entry Period, to transfer, sell or otherwise dispose of any Production History accruing as a result of its New Entrant status, including Production History.
9. Subject to any other provision in this manual, transfer of Production History not resulting from New Entrant status, i.e. Production History equal to amounts of quota purchased, or Production History exceeding the amount of quota held in a given Quota Year, will not be restricted.

Cross-reference: General Provisions; Section 9, Part A

C. UNUSED GENERAL QUOTA ALLOWANCE

1. 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).
2. 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.
3. On receipt by the Board of notification by a company, under paragraph 1 above, the specified amount of the allowance will revert to the Board for allocation in accordance with paragraph 4 below.
4. The Board shall reallocate in order of precedence to:
 - a. in the case where demand for access to returned quota exceeds the volume returned to the Board, then returned quota will be reallocated in proportion to the percentage of every such holder's initial allocation of General Quota Allowance for that Quota Year.
 - b. in the case where demand for access to returned quota is less than the volume returned to the Board then, returned quota will be reallocated;
 - i. on demand to General Quota holders
 - ii. any remaining quota to be made available on a first come first served, certificate by certificate basis (with the 30% limit for New Entrants removed)
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 New Entrant 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, 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 9, Part A

D. UNUSED NEW ENTRANT QUOTA ALLOWANCE

Basis for reallocation

1. As a general principle, New Entrant Quota Allowance is for use by new entrants as defined in Section 2 of this quota manual.

It is only in circumstances where the Board considers that a significant portion of the new entrant quota allowance is unlikely to be utilised that the Board should consider a reallocation of New Entrant Quota Allowance to General Quota holders.

2. The Board shall consider any circumstances that may have affected the ability of New Entrants or potential New Entrants to make full use, in the first half of the quota year, of the New Entrant Quota Allowance available.
3. Apart from consulting New Entrants on reasons for lack of utilisation, the Board shall also consider:
 - i. How many new entrants there are or how many entities have expressed interest in being a new entrant in the relevant quota year
 - ii. The amount of New Entrant Quota Allowance utilised by new entrants both individually and in aggregate
 - iii. The overall demand for quota, determined by percentage utilisation of total quota
 - iv. The number and volume of transfers of quota

- v. The price of quota, as much as that can be determined by the Board
 - vi. Any reasons that overall demand for quota might have been depressed in the first half of the quota year
 - vii. Any other reasons the Board may consider relevant at the time
4. Having considered 1, 2 and 3 above, the Board may, effective from 1 July of a quota year reallocate to GQA holders, up to 80% of the New Entrant Quota Allowance remaining at that date.
5. The New Entrant Quota Allowance to be reallocated to General Quota holders in proportion to their original General Quota allocation.

SECTION 9.

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 Quota 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.
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 fourth working day after being posted.

SECTION 10.

CERTIFICATE OF ORIGIN- SINGLE/MULTIPLE CUSTOMS DECLARATION

A. COMPLETION OF THE CERTIFICATE OF ORIGIN – SINGLE/MULTIPLE CUSTOMS DECLARATION

1. The Certificate of Origin (COO) – Single Customs Declaration
2. The Certificate of Origin (COO) – Multiple Customs Declaration
3. The format of the COO – Single/Multiple Customs Declaration 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.
4. The COO-Single Customs Declaration must only be used for a single customs entry, with multiple order numbers (i.e. one COO, one shipment entry).
5. The COO-Multiple Customs Declaration must only be used for products covered by one order number. This COO can be used to make several entries and allows the customs officer to record entry volumes on the reverse of the form and deduct successive entries from the original volume (i.e. one COO, multiple shipment entries).
6. Exporters must complete the following sections of the document as follows:
(Note: Minimum font size allowed is 8 pt)

Section 1 Full name and postal address of the exporter

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 copies.

Section 6 Intended country of destination = United Kingdom

Section 10 The name and voyage number of the carrying vessel. Consignments by air may be indicated by the term "airfreight".

Section 11 The order number represents the coefficients noted in Article 3 of Commission Implementing Regulation (EU) No. 1354/2011 and Statutory Instrument No. 2020/1432 that convert the product weight to carcase weight equivalent. The order numbers are:

Order No.	Coefficient	Product
05.2109	1.67	Boneless lamb and goatmeat of kid
05.2110	1.81	Boneless, sheep and other goatmeat
05.2013	1.00	Bone-in carcasses and cuts

Section 12 The description of goods must include the following details:

- a. Product type heading, i.e. whether "MUTTON, LAMB or GOATMEAT" INCLUDING THE WORD "CHILLED" or "FROZEN" and the words "NEW ZEALAND" (in capitals).

N.B. a separate heading is required for each product type.

- b. COO-Single Customs Declarations - Within each type of product:
- each product must be grouped by order number under each product-type heading.
 - Carton number.
 - Followed by "BONE-IN" OR "BONELESS" in CAPITALS (abbreviations are not permitted, include bone-in for carcass, this is required even if bone-in or boneless is included in the description).
 - Followed by product description

Cross reference: UK Customs Tariff – CN Codes; Section 13, Appendix Three

- Followed by the EMPIC number

Cross reference EMPIC Codes; Section 13, Appendix Four

- c. COO-Multiple Customs Declarations - Within each type of product:
- only products corresponding to one order number (Section 11) can be included on the forms.
 - Number of cartons.
 - Followed by "BONE-IN" OR "BONELESS" in CAPITALS (abbreviations are not permitted, include bone-in for carcass, this is required even if bone-in or boneless is included in the description).
 - Followed by product description

Cross reference: UK Customs Tariff – CN Codes; Section 13, Appendix Three

- Followed by the EMPIC number

Cross reference EMPIC Codes; Section 13, Appendix Four

- d. The product description needs to be sufficient to allow an eight-digit CN Code to be easily derived at the importing end, by both importers and Customs authorities.
- e. Container numbers and MPI Seal numbers are optional, but if they are included, they must be immediately below the Product heading "NEW ZEALAND (FROZEN/CHILLED LAMB/MUTTON/GOATMEAT)".
- f. Shipping marks are optional but, if they are included, must be to the left of and separate from the BONE-IN/BONELESS column.

- g. Equivalent descriptions in a foreign language are permitted for Product headings and Product descriptions but must be on a separate line beneath the English version.

Section 13 The net weight of each item listed in Section 12.

Section 14 The total net weight of all product item net weights listed in Section 13.

Section Titled "Attestation of the Issuing Authority"

- a. When completing weight details the weight of boneless product is to be converted from packed net weight to carcass weight equivalent by multiplying net weight by the coefficients defined in The Customs (Tariff Quotas) (EU Exit) Regulations 2020 and Commission Implementing Regulation (EU) 2020/1988 or any amendment to those regulations. Those coefficients are 1.67 for lamb and kid and 1.81 for mutton and goatmeat other than kid.
- b. All weights are to be recorded in kilograms and shown to a minimum of two decimal places.
- c. The relevant Quota Year and place of issue (Wellington or Brussels) should also be completed.
- d. The Board will complete the remaining details in this box (i.e. date of issue, seal, and signature). The Board will also complete the expiry date which is three calendar months from the date of issue up to 31 December. (The Board will also complete Section 2 with an individual serial number for the Certificate of Origin.) The certificate issued by the Board will be emailed to the exporter.

B. ISSUING PROCEDURES

1. Exporters should submit to the Board for authorisation electronic data covering each consignment. Liaise with the Board regarding specifications for electronic submissions.
2. Where electronic submission of COO requests are not possible please liaise with Board staff regarding manual COO submissions.

NB: The rear side of the Certificate of Origin for Multiple Customs Declaration should only appear on the original and not any of the copies.

3. The Board will return the original via email. An electronic copy will be retained by the Board on file.
4. In view of the obvious need to expedite the dispatch of documents to consignees, the Board will endeavour to process certificates within 24 hours of their receipt and certificates will be returned via email.

C. REPLACEMENT OF CERTIFICATES

Situations may arise whereby due to shipping delays, or some other circumstance, the three month period shown on the certificate expires before the product can be entered through customs. Similarly, a change in the country of destination from that shown on the certificate, change of consignee or incorrect weights will also render the certificate invalid. In such circumstances, the exporter should apply to the Board's offices either in Brussels or Wellington to have the certificate replaced. Should an importer apply to the Board's Brussels office for replacement of a certificate, permission will be sought from the exporter before a certificate can be replaced.

D. CERTIFICATE OF ORIGIN CERTIFICATION CHARGES

The certification charges listed in Section 13, Appendix Two (Schedule of Fees) will apply.

SECTION 11.

GENERAL 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) 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 History preliminary to an application for Quota Allowance in a subsequent year, shall:
 - a. be made in writing on Section 14, Form 4 or via the New Zealand Meat Board website (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 any participation fees set by the Board.

Cross-reference: General Quota Allowance Allocation System; Section 4
Schedule of Fees: Section 13, Appendix Two

B. TIMING OF ADVICE OF ALLOCATION

1. The Board will use its best endeavour 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, General Quota Allowance forfeited by another company, or an increase or decrease in the total quantity covered by the TRQ, to holders of General Quota Allowance will be advised as soon as is practicable.

SECTION 12.

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.

SECTION 13.

APPENDICES

Appendix One: Industry Agreed Disciplines

Appendix Two: Schedule of Fees

Appendix Three: UK Customs Tariff (“Out of Quota”) - CN Codes

Appendix Four: EMPIC Codes

Appendix Five: Quota Allowance Allocation System - Guidance Note

APPENDIX 1:

INDUSTRY AGREED DISCIPLINES

AC & A AND PRODUCT QUALITY ACKNOWLEDGMENT AGREEMENT

Objective:

To ensure that only lamb carcasses, cuts and processed lamb which meet minimum standards of tenderness will be exported to nominated markets.

Requirement:

1. The Product of Quality Acknowledgment Document is adhered to by all participants. This document is distributed to a company which has been granted an Export Registration Certificate (ER) under the Act.
2. Product for Great Britain, Northern Ireland and Northern Europe to meet Accelerated Conditioning & Ageing (AC & A) standards.
3. Product for the EU countries in the Mediterranean area of Europe ie Greece, Italy, Spain, Portugal and the Canary Islands plus the non EU country of Malta, Cyprus and Gibraltar to be a minimum of AC standard but desirably to meet full AC & A standards.
4. From 1 October 1999, New Zealand's meat exporting companies accepted self-management and self-audit of the technical specifications for AC & A Standards. The requirement remains to achieve a minimum of 95 percent of product to be less than 11kgF with a mean of 8kgF and a standard deviation of 1.8.
5. All carcasses for export to the EU to be wrapped in polystockinette (or equivalent).

Date of Implementation:

1 October 1989.

This circular applies to the UK market as at the time of notification the UK was a member state of the EU.

MP GRADE MUTTON

Objective:

To ensure that MP Grade Mutton is not exported in carcass form because of the aesthetic appearance of an incomplete or heavily trimmed carcass.

Requirement:

That all MP Grade Mutton be cut and boned before export.

Date of Implementation:

1 October 1983.

Cross Reference to Circulars:

NZMPB Circular Number 1138.

This circular applies to the UK market as at the time of notification the UK was a member state of the EU.

MUTTON LABELLING

Objective:

To ensure that lamb and mutton are appropriately labelled to enable those in the purchasing and distribution chain to easily distinguish between the two and make informed purchasing decisions.

Requirement:

1. That all vacuum packed mutton exported to greater Europe (EU and EFTA) be labelled as follows:
 - a. Where the language used on the label is English, the product name "MUTTON" must appear on the wrapping and packaging;
 - b. If a language other than English is used which does not clearly distinguish between lamb and mutton, a product name "MUTTON" in English must be used also on the wrapping and packaging;
 - c. Both the carton and the cut product must be clearly labelled with the product name.
2. It is recommended that this requirement be applied to all product as the end use is often not known at time of packing in New Zealand.

Date of Implementation:

1 January 1995.

Cross Reference to Circular:

NZMPB Circular Number 1237.

This circular applies to the UK market as at the time of notification the UK was a member state of the EU.

RESTRICTED LAMB CLASSES

Objective:

To define the qualifying markets for the following restricted lamb classes.

Requirements:

That “cutter” carcasses are not exported to any market in the EU.

Date of Implementation:

23 August 1989.

Cross Reference to Circular:

NZMPB Circular Number 1140.

This circular applies to the UK market as at the time of notification the UK was a member state of the EU.

APPENDIX 2:

SCHEDULE OF FEES

The following schedule details fees charged for activities within the Allocation system will apply from 1 December 2024.

	\$ (G.S.T) exclusive
Quota Fees	
New Entrant/First Come First Served Participation Fee	1,500.00
Fixed Participation Fee	3,000.00
Variable Participation Fee (per tonne)	2.40
Special Levy (per tonne)	0.1125
Certificate of Origin (per certificate)	
Wellington Issued Certificate (electronic)	10.00
Wellington Issued Certificate (manual)	40.00
- Not issued	30.00
- Cancelled	30.00
- Credit	50.00
Brussels Issued Certificate	
- Sea Freight	200.00
- Air Freight	150.00
Transfers	
General Quota	50.00
Production History	500.00
Quota Utilisation Reports	Nil
Miscellaneous	
Production / Export History Audits	Actual
Company Compliance Audits*	Actual
Courier within EU/UK	Actual

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

Note:

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

APPENDIX 3:**UK CUSTOMS TARIFF ("OUT OF QUOTA") - CN CODES**

CN Code	Description	Conventional Rate of Duty (%)	Supplementary Unit
1	2	3	4
0204	Meat of sheep or goats, fresh, chilled or frozen:		
0204 10 00	- Carcasses and half-carcasses of lamb, fresh or chilled	12,8+171,3€/100kg/net (*)	12.00% + 143.00 GBP/100kg
	- Other meat of sheep, fresh or chilled		
0204 21 00	- Carcasses and half-carcasses	12,8+171,3€/100 kg/net (*)	12.00% + 143.00 GBP/100kg
0204 22	-Other cuts with bone in:		
0204 22 10	- Short forequarters	12,8+119.9€/100 kg/net (*)	12.00% + 100.00 GBP/100kg
0204 22 30	- Chines and/or best ends	12,8+188,5€/100 kg/net (*)	12.00% + 157.00 GBP/100kg
0204 22 50	- Legs	12,8+222,7€/100 kg/net (*)	12.00% + 186.00 GBP/100kg
0204 22 90	- Other	12,8+222,7€/100 kg/net (*)	12.00% + 186.00 GBP/100kg
0204 23 00	- Boneless	12,8+311,8€/100 kg/net (*)	12.00% + 260.00 GBP/100kg
0204 30 00	- Carcasses and half carcasses of lamb, frozen	12,8+128,8€/100 kg/net (*)	12.00% + 107.00 GBP/100kg
	- Other meat of sheep, frozen:		
0204 41 00	- Carcasses and half-carcasses	12,8+128,8€/100 kg/net (*)	12.00% + 107.00 GBP/100kg
0204 42	- Other cuts with bone in:		
0204 42 10	- Short forequarters	12,8+90,2€/100 kg/net (*)	12.00% + 75.00 GBP/100kg
0204 42 30	- Chines and/or best ends	12,8+141,7€/100 kg/net (*)	12.00% + 118.00 GBP/100kg
0204 42 50	- Legs	12,8+167,5€/100 kg/net (*)	12.00% + 140.00 GBP/100kg
0204 42 90	- Other	12,8+167,5€/100 kg/net (*)	12.00% + 140.00 GBP/100kg
0204 43	- Boneless		
0204 43 10	- Of lamb	12,8+234,5€/100kg/net (*)	12.00% + 196.00 GBP/100kg
0204 43 90	- Other	12,8+234,5€/100kg/net (*)	12.00% + 196.00 GBP/100kg

CN Code	Description	Conventional Rate of Duty (%)	Supplementary Unit
0204 50	- Meat of Goats		-
	- Fresh or chilled		
0204 50 11	- Carcasses and half-carcasses	12,8+171,3€/100 kg/net (*)	12.00% + 143.00 GBP/100kg
0204 50 13	- Short forequarters	12,8+188,5€/100 kg/net (*)	12.00% + 100.00 GBP/100kg
0204 50 15	- Chines and/or best ends	12,8+188,5€/100 kg/net (*)	12.00% + 157.00 GBP/100kg
0204 50 19	- Legs	12,8+222,7€/100 kg/net (*)	12.00% + 186.00 GBP/100kg
	- Other		
0204 50 31	- Cuts with bone in	12,8+222,7€/100 kg/net (*)	12.00% + 186.00 GBP/100kg
0204 50 39	- Boneless cuts	12,8+311,8€/100 kg/net (*)	12.00% + 260.00 GBP/100kg
	- Frozen:		
0204 50 51	- carcasses and half carcasses	12,8+128,8€/100 kg/net (*)	12.00% + 107.00 GBP/100kg
0204 50 53	- Short forequarters	12,8+90,2€/100 kg/net (*)	12.00% + 75.00 GBP/100kg
0204 50 55	- Chines and/or best ends	12,8+141,7€/100 kg/net (*)	12.00% + 118.00 GBP/100kg
0204 50 59	- Legs	12,8+167,5€/100 kg/net (*)	12.00% + 140.00 GBP/100kg
	- Other		
0204 50 71	- Cuts with bone in	12,8+167,5€/100 kg/net (*)	12.00% + 140.00 GBP/100kg
0204 50 79	- Boneless cuts	12,8+234,5€/100 kg/net (*)	12.00% + 196.00 GBP/100kg

* WTO Tariff quota: see Annex 7

Source: Official Journal of the European Communities, 23 October 2001

Source for UK Tariffs applying from 1 January 2021.

<https://www.check-future-uk-trade-tariffs.service.gov.uk/tariff?q=02041000&n=25&p=1>

APPENDIX 4:

EMPIC CODES

LAMB

	Light (L)	Medium (M)	Heavy (X,H)	Mixed
CARCASS				
Y	30110	30310	30510	-
Y-E	-	30311	30511	-
P	30120	30320	30520	-
P-E	-	30321	30521	-
PH	-	-	30525	-
PHE	-	-	30526	-
T	30130	30330	30530	-
F	30140	30340	30540	-
C	30150	30350	30550	-
A	30160	-	-	-
Beta	30170	-	-	-
sample carcasses	30198	30398	30598	30998
other	-	-	-	30999
BONEIN				
leg - c/on s/on	31100	31300	31500	31900
leg - c/on s/off	31101	31301	31501	31901
leg - c/off s/on	31102	31302	31502	31902
outside/silverside	31103	31303	31503	31903
leg - ckt	31104	31304	31504	31904
partbone leg - c/on s/on	31110	31310	31510	31910

	Light (L)	Medium (M)	Heavy (X,H)	Mixed
BONELESS				
leg - c/on	32100	32300	32500	32900
leg - tunnel boned	32101	32301	32501	32901
leg - muscle cuts	32110	32310	32510	32910
leg steaks	32127	32327	32527	32927
other leg cuts	32129	32329	32529	32929
loin/backstrap/striploin	32140	32340	32540	32940
shortloin	32141	32341	32541	32941
tenderloin	32142	32342	32542	32942
chump	32170	32370	32570	32970
trimmings - upto 70cl	32175	32375	32575	32975
trimmings - over 70cl	32176	32376	32576	32976
other middle cuts	32179	32379	32579	32979
BRN shoulder	32180	32380	32580	32980
breast & flap	32190	32390	32590	32990
flap	32191	32391	32591	32991
boneless side (rolled)	32194	32394	32594	32994
full carcass/side	32195	32395	32595	32995
neck fillets	32196	32396	32596	32996
sample boneless cuts	32198	32398	32598	32998
other cuts	32199	32399	32599	32999
boneless roasts - all	32097	-	-	-

	Light (L)	Medium (M)	Heavy (X,H)	Mixed
partbone leg - c/on s/off	31111	31311	31511	31911
partbone leg - c/off s/on	31112	31312	31512	31912
partbone leg - c/off s/off	31113	31313	31513	31913
leg steaks	31127	31327	31527	31927
hind sank	31128	31328	31528	31928
other leg cuts	31129	31329	31529	31929
saddle - 8 rib c/off	31130	31330	31530	31930
saddle - 1 rib loin	31131	31331	31531	31931
saddle - 7 rib rack	31132	31332	31532	31932
saddle - chops	31133	31333	31533	31933
saddle - reformed	31134	31334	31534	31934
loin - chops	31139	31339	31539	31939
loin - 8 rib c/on	31140	31340	31540	31940
loin - 8 rib c/off	31141	31341	31541	31941
shortloin 1 rib	31142	31342	31542	31942
rack	31143	31343	31543	31943
frenched rack	31144	31344	31544	31944
chump	31170	31370	31570	31970
hinds	31177	31377	31577	31977
pistola	31178	31378	31578	31978
other middle cuts	31179	31379	31579	31979
5 rib forequarter/trunk	31180	31380	31580	31980
5 rib breast off	31181	31381	31581	31981
square cut shoulder	31185	31385	31585	31985
oyster cut shoulder	31186	31386	31586	31986
shoulder chops	31188	31388	31588	31988
breast & flap	31190	31390	31590	31990
flap	31191	31391	31591	31991
legs/loins/shoulders	31194	31394	31594	31994
fore shank	31195	31395	31595	31995
neck/neck slices	31196	31396	31596	31996
sample bonein cuts	31198	31398	31598	31998
other cuts	31199	31399	31599	31999

[illegible]

MUTTON

	All		All		
CARCASS		BONELESS		FANCY	
MM	40000	leg - c/on	42000	brains	43010
MX	40010	leg - tunnel boned	42001	hearts	43020
ML	40020	other leg cuts	42029	kidneys	43030
MH	40030	loin/backstrap/striploin	42030	livers	43040
MF	40040	tenderloin	42032	tongues	43050
MP	40050	side - upto 80cl	42050	skirts	43060
HX	40030	side - over 80cl	42051	heads	43070
HL	40070	trunk - upto 70cl	42060	bones	43090
ram	40080	trunk - over 70cl	42061	other fancy meats	43099
sample carcass	40098	trimmings	42078		
other grades	40099	other middle cuts	42079	INEDIBLE MUTTON	44000
		fores & hinds shank mixed 85cl	42080	corned - uncanned	49010
BONEIN		breast and/or flap	42091	corned - canned	49011
leg - c/on s/on	41000	neck fillets	42096	other	49099
leg - c/on s/off	41001	sample boneless cuts	42098		
leg - c/off s/on	41002	other cuts	42099	HOGGET	
leg - c/off s/off	41003			HL carcass	40070
leg - semi boneless c/on sh/on	41010			HX carcass	40060
leg - femur bone c/on s/off	41011			Ram	40080
outside/silverside	41012				
shanks	41028			GOAT	
other leg cuts	41029			Carcass	50000
all middle cuts	41030			Bonein	51000
all forequarter/shoulder cuts	41080			Boneless	52000
sample bonein cuts	41098			Fancy meats	53000
other cuts	41099			Inedible	54000
				Other	59099

APPENDIX 5:

QUOTA ALLOWANCE ALLOCATION SYSTEM

– GUIDANCE NOTE - UK SHEEPMEAT AND GOATMEAT 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 rate quota markets. This note is issued as a guide to the requirements under the Allocation Systems.

As a result of the UK leaving the EU, the EU and UK apportioned the WTO TRQs negotiated in the GATT Uruguay Round. Therefore, 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.

United Kingdom

Product type	Annual Quota Amount	In-Quota Tariff Rate	Quota Year	Out-of-Quota Tariff Rate* (From 1 January 2021)
Sheepmeat and Goatmeat; (CN code 0204)	102,620 tonnes (carcass weight equivalent)	Zero Duty	1 January – 31 December	12.0% + 75.00 – 260.00

* Note: Tariff rates are quoted in GBP per 100kg/net. The range of rates is a result of different tariff rates for different products.

ALLOCATION

To whom is quota allocated?

Qualifying Companies

which are those companies that hold export registration certificates issued under the Act and have been the Owners of Qualifying Product² at Time of Slaughter over any of the three preceding Production Seasons.

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.

² Qualifying Product means sheepmeat and goatmeat from livestock slaughtered in GB/UK Listed Premises for ovine/caprine meat as appropriate and measured as dressed carcass hot weight.

New Entrants

which are those companies that:

- are (or are expected to be by a time approved by the Board) the holders of export registration certificates;
- are a New Entrant as defined in Section 2 of this Quota Manual;

How is Quota Allowance allocated?

At least 98% 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' Production Histories for the preceding three Production Seasons.

Up to 2% of the quota is reserved for allocation on a first come first served, certificate by certificate basis for New Entrants.

Acquiring and selling Quota Allowance

A holder of General Quota Allowance may transfer all or part of its quota allowance for the relevant Quota Year to a holder of an export registration. A transfer form must be completed and signed by authorised signatories of both the transferor and the transferee and submitted to the Board. The transfer takes effect when confirmed by the Board.

Acquiring and selling Production History

A holder of Production History may transfer all or part of its Production History for a given Production Season to a Qualifying Company or a New Entrant. The transfer will be valid for any future Quota Years in terms of the General Quota Allowance Allocation formula after Production History transfer has been approved by the Board.

ADMINISTRATION

Quota Allowance application closing dates for UK Sheepmeat and Goatmeat are:

UK Sheepmeat and Goatmeat	
General Quota Allowance Applications	15 October
New Entrant	Anytime during the quota year

CERTIFICATES OF ORIGIN

Certificates of Origin (COOs) are required for product to be imported within the terms of the Tariff Rate Quota. Completed COOs showing the details of the consignment must be submitted by the exporter to the Board for authorisation. On receipt of the authorised COOs, it is then the responsibility of the exporter to forward the COO to the importer.

SECTION 14.

FORMS

INDEX TO FORMS

Production History

1. Production History Report

Transfers

2. Transfer of UK Sheepmeat and Goatmeat Quota Allowance
3. Transfer of UK Sheepmeat and Goatmeat Production History

Applications

4. Application for UK Sheepmeat and Goatmeat General Quota Allowance
5. First Come First Served

FORM 1:

PRODUCTION HISTORY REPORT

UK Sheepmeat and Goatmeat

PRODUCTION REPORT

Month/Period:	Owner at Time of Slaughter:
Company:	Signed (by Contact Person):
Date:	Contact Person:
	EU/UK Listed Premises (Establishment Number):

	Season	Carcasses (number)	Bone-in Dressed Carcass Hot Weight (tonnes)
LAMB	Production to date		
	Current Month/Period		
	Estimate for balance of season		
	TOTAL		
MUTTON	Production to date		
	Current Month/Period		
	Estimate for balance of season		
	TOTAL		
GOATMEAT	Production to date		
	Current Month/Period		
	Estimate for balance of season		
	TOTAL		

Qualifying Product means sheepmeat and goatmeat from livestock slaughtered in an EU/UK Listed Premises for ovine/caprine, meat as appropriate, measured as dressed carcass hot weight.

FORM 2:**TRANSFER OF UK SHEEPMET AND GOATMEAT QUOTA ALLOWANCE**

This form relates to the Quota Allowance Allocation System in respect of **United Kingdom Sheepmeat and Goatmeat Tariff Rate Quota** ("Allocation system").

- Section 8, 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 **New Zealand Meat Board**.

TRANSFEROR

ER Number:	Reference (eg. contract number):
Name of Company:	

TRANSFeree

ER Number:	Reference (eg. 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 (For Transferor):	
Name (please print):	Date:

Signed (For Transferee):	
Name (please print):	Date:

BOARD USE ONLY	Signed	Date
Transfer form received:		
Transfer confirmed:		
Transfer declined (Provide reason):		

FORM 3:**TRANSFER OF UK SHEEPMEAT AND GOATMEAT
PRODUCTION HISTORY**

- This form relates to the Quota Allowance Allocation System in respect of **United Kingdom Sheepmeat and Goatmeat Tariff Rate Quota** ("Allocation System").
- Section 8, 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 returned to the **New Zealand Meat Board**.

TRANSFEROR

ER Number:	Name of Company:
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TRANSFeree

ER Number:	Name of Company:
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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 which transfer requested)	

Signed (For Transferor):	
Name (please print):	Date:

Signed (For Transferee):	
Name (please print):	Date:

BOARD USE ONLY	Signed	Date
Transfer form received:		
Transfer confirmed:		
Transfer declined (Provide reason):		

FORM 4:**APPLICATION FOR UK SHEEPMEAT AND GOATMEAT
GENERAL QUOTA ALLOWANCE**

This application is made in terms of the Quota Allowance Allocation System in respect of **United Kingdom Sheepmeat and Goatmeat Tariff Rate Quota** ("Allocation System").

- Sections 4 and 11 of the Allocation System are of particular relevance when completing this application.
- This application relates to the Quota Year from 1 January to 31 December.
- The application must be lodged 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 **New Zealand Meat Board**.

NAME OF APPLICANT

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APPLICANT DETAILS

ER Number:	Telephone:
Email:	
Postal address:	
Street address:	

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:	

Name:	
Position:	

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 of the details contained in this application.
- d. The required participation fee is enclosed.

Signature:
Name (please print):
Position:
Date:

FORM 5: FIRST COME FIRST SERVED

Refer to application form online at www.nzmeatboard.org/quotas/application-for-quota-allowance