HMRC - ADCD02300 - Calculation Of ADD/CVD

ADD/CVD is payable when the goods concerned are released to free circulation. They are charged in addition to any normal customs duties that may be payable.

The specified rates will be shown in the ‘Additional Information’ pages at the end of the relevant Chapter in Volume 2 of the Tariff. Amendments/additions are notified by CS&TD via email and on ADD measures on the GOV.UK site.

When the appropriate charges are expressed in € (Euros), then the industrial rate of exchange should be used. This can be found on the GOV.UK site.

Where ADD/CVD is charged as a percentage of the ‘net free at Community-frontier price paid’, the value for ADD/CVD purposes is based on costs, insurance & freight.

Information on Valuation methods can be found in GACV (Guidance on Audit of Customs Values) and Public Notice 252 Valuation of imported goods for customs purposes, VAT and trade statistics.

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