

THE TARIFF OF THE UNITED KINGDOM

Version 1.0, dated 10th September 2019

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PART ONE: OVERVIEW

1. This document is the Tariff of the United Kingdom, version 1.0, dated 13 March 2019. It is the document referred to in regulation 1(2) of the Customs Tariff (Establishment) (EU Exit) Regulations 2019 (“the 2019 Regulations”) and made under section 8 of the Taxation (Cross-border Trade) Act 2018 (“the 2018 Act”).
2. Part One of this document sets out an overview of the Tariff document.
3. Part Two of this document sets out the rules of interpretation relating to the Goods Classification Table, referred to in regulation 1(2) of the 2019 Regulations. These rules apply to and should be read in conjunction with Annex I to Part Three, the Goods Classification Table.
4. Part Three of this document sets out:
 - a. Annex I – Goods Classification Table.
This table:
 - i. classifies goods according to their nature, origin or any other factor (section 8(1)(a) of the 2018 Act and regulation 2(2) of the 2019 Regulations), and
 - ii. gives commodity codes to the goods as so classified (section 8(1)(b) of the 2018 Act and regulation 2(3) of the 2019 Regulations).
 - b. Annex II – Tariff Table
This table:
 - i. specifies the Standard Rates of Import Duty applicable to goods falling within the commodity codes set out in the Goods Classification Table (whether by a formula or otherwise) (section 8(1)(c) of the 2018 Act and regulation 2(4) of the 2019 Regulations).

The Tariff Table in Annex II should be read in conjunction with Part Four.
5. Part Four of this document sets out general and special rules for calculating import duty. These should be read in conjunction with Annex II. Further detail on general and special rules can be found in Appendices A - D. (section 8(1)(d) of the 2018 Act and regulation 2(5) of the 2019 Regulations).
6. Part Five of this document sets out a table of definitions for terms used in this document.

PART TWO – GOODS CLASSIFICATION TABLE RULES OF INTERPRETATION

SECTION 1

Classification of goods in the Goods Classification Table shall be governed by the following principles.

1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions.
2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.

(b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.
3. When, by application of Rule 2(b) or for any other reason, goods are prima facie classifiable under two or more headings, classification shall be effected as follows:
 - (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
 - (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.
 - (c) When goods cannot be classified by reference to 3(a) or 3(b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.
4. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.
5. In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein:
 - (a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character;

- (b) Subject to the provisions of Rule 5(a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.
6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Subheading Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires (regulation 3(1)(b) of the 2019 Regulations).
 7. In the Goods Classification Table, the number of dashes (“-”) preceding text in the “Description” column is the level of the subheading and a reference to “indents” is to these dashes.
 8. “Other” in the Goods Classification Table means other than goods at the same level within the heading or subheading(s).
 9. Where the scope of headings or sub-headings is defined by reference to value, that value shall be determined in accordance with Part 12 of the Customs (Import Duty) (EU Exit) Regulations 2018.
 10. Where the scope of headings or sub-headings is defined by reference to weight, the weight shall be taken to be:
 - (a) in the case of a reference to ‘gross weight’, the aggregate weight of the goods and of all the packing materials and packing containers
 - (b) in the case of a reference to ‘net weight’ or simply to ‘weight’ without qualification, the weight of the goods themselves without packing materials and packing containers of any kind.

SECTION 2

Reference in the Goods Classification Table to the “Brix value” or “refractometry method” is a reference to a measurement calculated in accordance with this section.

1. DEFINITION

Dry soluble residue content (Brix value, determined by refractometry) means the percentage weight of sucrose in an aqueous solution of sucrose which, under given conditions, has the same refractive index as the product analysed.

2. APPARATUS

The principal type of apparatus to be used is the Abbe-type refractometer. Alternatively, the use of a digital refractometer is permitted.

This apparatus must enable the percentage weight of sucrose to be determined to the nearest $\pm 0.1\%$.

The refractometer must be calibrated at 20°C by a system that enables the temperature of measurement cell to be adjusted from +15°C to +25°C with an accuracy of $\pm 0.5^\circ\text{C}$.

Operating instructions for this apparatus, and in particular those dealing with calibration and light source, must be strictly followed.

3. METHOD

3.1. Preparation of the sample

3.1.1. Liquid products

Mix carefully and proceed to determination.

3.1.2. Semi-dense products, purées, fruit juices with matter in suspension

Carefully mix an average laboratory sample and then homogenize.

Strain a part of the sample through dry gauze folded in four, remove the first drops and proceed to the determination on the filtrate.

3.1.3. Dense products (jams and jellies)

If the previously homogenized product cannot be used directly, weigh 40g of the product to the nearest 0.01 g in a 250 ml beaker and add 100 ml of distilled water.

Boil gently for two or three minutes, stirring with a glass rod.

Cool, pour the contents of the beaker into an appropriate tared vessel using distilled water as a flushing liquid, add distilled water so as to obtain about 200g of product, weigh it to the nearest 0.01g, and mix the solution thoroughly.

Allow to stand for 20 minutes, then strain through a folded filter or a Büchner funnel. Make a determination on the filtrate.

3.1.4. Frozen products

Defrost and remove stones or pips and cores.

Mix the product with the liquid formed during defrosting and proceed as in points 3.1.2 and 3.1.3 respectively.

3.1.5. Dry products or products containing whole fruit or pieces of fruit

Cut the laboratory sample — or part of it — into small pieces, remove stones or pips and cores and mix carefully.

Weigh 10 to 20g of the product to the nearest 0.01g in a beaker.

Add distilled water corresponding to five times the weight of the product.

Heat in a bath of boiled water for 30 minutes stirring occasionally with a glass rod. When cool, continue as described in point 3.1.3.

3.1.6. Products containing alcohol

Weigh about 100g of the sample to the nearest 0.01 g in a tared beaker.

Place the beaker in a bath of boiled water for 30 minutes, stirring occasionally with a glass rod, and add distilled water if necessary.

Where the alcohol content exceeds about 5% mass add more distilled water and heat again in the bath of boiled water for 45 minutes.

After cooling weigh the final contents of the vessel, filter if necessary, and continue with the determination.

3.2. Determination

The principle is the deduction of the dry soluble residue content of a product from its refractive index.

The measurement temperature shall be between 15 and 25°C. By using a digital refractometer the temperature shall be at 20°C.

Bring the sample to the measurement temperature by immersing the container in a water bath at the required temperature.

Place a small sample on the lower prism of the refractometer, taking care to ensure that the sample covers the glass surface uniformly when the prisms are pressed against each other.

Measure in accordance with the operating instructions for the apparatus used. Read the percentage weight of sucrose to the nearest 0.1%.

Make at least two determinations on the same prepared sample.

4. EXPRESSION OF RESULTS

Calculation and formulation

The dry soluble residue content is expressed in grams per 100 grams of the product (g/100g). This is equivalent to a value in °Brix.

The dry soluble residue content shall be calculated as follows:

The percentage sucrose content indicated by refractometry shall be used directly.

If the reading is made at a temperature other than +20°C, correct as indicated in the table below.

If the measurement has been made on a diluted solution, the dry soluble residue content (**M**) shall be calculated using the following formula:

$$M = M' \times 100/E$$

M' being the weight (in grams) of dry soluble residue per 100g of product indicated by the refractometer and **E** the weight (in grams) of product per 100g of solution.

The result of that calculation shall be given to one decimal place (+/- 0.1°Brix).

Table

Corrections when determination is made at a temperature other than 20°C

Temperature °C	Sucrose in grams per 100 grams of product									
	5	10	15	20	30	40	50	60	70	75
	Subtract									
15	0.25	0.27	0.31	0.31	0.34	0.35	0.36	0.37	0.36	0.36
16	0.21	0.23	0.27	0.27	0.29	0.31	0.31	0.32	0.31	0.23
17	0.16	0.18	0.20	0.20	0.22	0.23	0.23	0.23	0.20	0.17
18	0.11	0.12	0.14	0.15	0.16	0.16	0.15	0.12	0.12	0.09
19	0.06	0.07	0.08	0.08	0.08	0.09	0.09	0.08	0.07	0.05
	Add									
21	0.06	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07
22	0.12	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14
23	0.18	0.20	0.20	0.21	0.21	0.21	0.21	0.22	0.22	0.22
24	0.24	0.26	0.26	0.27	0.28	0.28	0.28	0.28	0.29	0.29
25	0.30	0.32	0.32	0.34	0.36	0.36	0.36	0.36	0.36	0.37