**The Preferential Tariff implementing the Memorandum of Understanding between the government of the Republic of Korea and the government of the United Kingdom of Great Britain and Northern Ireland concerning the arrangements for the continuation of the effects of the free trade agreement between the Republic of Korea and the European Union, signed on [12th April ]2019, version 1.0 dated [6 September] 2019**

**PART ONE: Overview**

**PART TWO: UK Preferential Tariff**

**Annex I: Preferential Duty Tariff Table**

**Annex II: Preferential Quota Table**

**PART ONE: OVERVIEW**

1. This document is the Preferential Tariff Document made under the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2019 for the Memorandum of Understanding between the government of the Republic of Korea and the government of the United Kingdom of Great Britain and Northern Ireland concerning the arrangements for the continuation of the effects of the free trade agreement between the Republic of Korea and the European Union, signed on [12th April] 2019 ("the Agreement"). It is made pursuant to regulations 2 and 3 and column 1 and 2 of the Schedule to the Regulations.
2. This document sets out the relevant tables for the preferential duty rates and quota rates and volumes pursuant to the Agreement.
3. Part Two of this document and the associated annexes set out the UK Preferential Tariff of the Agreement by specifying the rate of import duty applicable to goods falling within codes defined by the Goods Classification Table and falling within the Agreement.
4. In this Reference Document, words and expressions have the meaning given in the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2019 ("the Regulations") and the Customs Tariff (Establishment) (EU Exit) Regulations 2019, including the Goods Classification Table and Tariff of the United Kingdom made thereunder.

**PART TWO: UK PREFERENTIAL TARIFF**

1. For the purposes of the Customs Tariff of the United Kingdom:
2. the "Preferential Duty Tariff Table" is the table that appears at Annex I;
3. the "Preferential Quota Table" is the table that appears at Annex II;
4. a "Duty Rate" is any alphanumeric information appearing in column 2 of the Preferential Duty Tariff Table or column 4 of the Quota Table.

**ANNEX I  
PREFERENTIAL DUTY TARIFF TABLE**

This table sets out the preferential duty tariff for the Agreement, under regulation 2 of the Regulations.

The Commodity Code in column 1 is defined in regulation 2(3) of the Customs Tariff (Establishment) (EU Exit) Regulations 2019 ("the Tariff Regulations").

The Preferential Duty Rate in column 2 is defined in regulation 2(2) of the Regulations.

| 1 | 2 |
| --- | --- |
| Commodity code | Preferential Duty Rate |
| **0101 00 00** | 0.00% |
| **0102 29 10** | 0.00% |
| **0102 29 21** | 0.00% |
| **0102 29 29** | 0.00% |
| **0102 29 41** | 0.00% |
| **0102 29 49** | 0.00% |
| **0102 29 51** | 0.00% |
| **0102 29 59** | 0.00% |
| **0102 29 61** | 0.00% |
| **0102 29 69** | 0.00% |
| **0102 29 91** | 0.00% |
| **0102 29 99** | 0.00% |
| **0102 39 10** | 0.00% |
| **0102 90 91** | 0.00% |
| **0103 00 00** | 0.00% |
| **0104 00 00** | 0.00% |
| **0105 00 00** | 0.00% |
| **0106 00 00** | 0.00% |
| **0201 00 00** | 0.00% |
| **0202 00 00** | 0.00% |
| **0203 00 00** | 0.00% |
| **0204 00 00** | 0.00% |
| **0205 00 00** | 0.00% |
| **0206 10 95** | 0.00% |
| **0206 29 91** | 0.00% |
| **0206 80 91** | 0.00% |
| **0206 90 91** | 0.00% |
| **0207 00 00** | 0.00% |
| **0208 00 00** | 0.00% |
| **0209 00 00** | 0.00% |
| **0210 00 00** | 0.00% |
| **0301 19 00** | 0.00% |
| **0301 91 00** | 0.00% |
| **0301 93 00** | 0.00% |
| **0301 94 00** | 0.00% |
| **0301 95 00** | 0.00% |
| **0301 99 00** | 0.00% |
| **0302 11 00** | 0.00% |
| **0302 13 00** | 0.00% |
| **0302 14 00** | 0.00% |
| **0302 19 00** | 0.00% |
| **0302 21 00** | 0.00% |
| **0302 22 00** | 0.00% |
| **0302 23 00** | 0.00% |
| **0302 24 00** | 0.00% |
| **0302 29 00** | 0.00% |
| **0302 31 90** | 0.00% |
| **0302 32 90** | 0.00% |
| **0302 33 90** | 0.00% |
| **0302 34 90** | 0.00% |
| **0302 35 19** | 0.00% |
| **0302 35 99** | 0.00% |
| **0302 36 90** | 0.00% |
| **0302 39 80** | 0.00% |
| **0302 41 00** | 0.00% |
| **0302 42 00** | 0.00% |
| **0302 43 10** | 0.00% |
| **0302 43 30** | 0.00% |
| **0302 43 90** | 0.00% |
| **0302 44 00** | 0.00% |
| **0302 45 00** | 0.00% |
| **0302 46 00** | 0.00% |
| **0302 47 00** | 0.00% |
| **0302 49 19** | 0.00% |
| **0302 49 90** | 0.00% |
| **0302 51 00** | 0.00% |
| **0302 52 00** | 0.00% |
| **0302 53 00** | 0.00% |
| **0302 54 00** | 0.00% |
| **0302 55 00** | 0.00% |
| **0302 56 00** | 0.00% |
| **0302 59 00** | 0.00% |
| **0302 71 00** | 0.00% |
| **0302 72 00** | 0.00% |
| **0302 73 00** | 0.00% |
| **0302 79 00** | 0.00% |
| **0302 81 00** | 0.00% |
| **0302 82 00** | 0.00% |
| **0302 83 00** | 0.00% |
| **0302 84 00** | 0.00% |
| **0302 85 00** | 0.00% |
| **0302 89 10** | 0.00% |
| **0302 89 29** | 0.00% |
| **0302 89 31** | 0.00% |
| **0302 89 39** | 0.00% |
| **0302 89 40** | 0.00% |
| **0302 89 50** | 0.00% |
| **0302 89 60** | 0.00% |
| **0302 89 90** | 0.00% |
| **0302 91 00** | 0.00% |
| **0302 99 00** | 0.00% |
| **0303 11 00** | 0.00% |
| **0303 12 00** | 0.00% |
| **0303 13 00** | 0.00% |
| **0303 14 00** | 0.00% |
| **0303 19 00** | 0.00% |
| **0303 23 00** | 0.00% |
| **0303 24 00** | 0.00% |
| **0303 25 00** | 0.00% |
| **0303 29 00** | 0.00% |
| **0303 31 00** | 0.00% |
| **0303 32 00** | 0.00% |
| **0303 33 00** | 0.00% |
| **0303 34 00** | 0.00% |
| **0303 39 00** | 0.00% |
| **0303 41 90** | 0.00% |
| **0303 42 90** | 0.00% |
| **0303 43 90** | 0.00% |
| **0303 44 90** | 0.00% |
| **0303 45 18** | 0.00% |
| **0303 45 99** | 0.00% |
| **0303 46 90** | 0.00% |
| **0303 49 85** | 0.00% |
| **0303 51 00** | 0.00% |
| **0303 53 10** | 0.00% |
| **0303 53 30** | 0.00% |
| **0303 53 90** | 0.00% |
| **0303 54 10** | 0.00% |
| **0303 54 90** | 0.00% |
| **0303 55 00** | 0.00% |
| **0303 56 00** | 0.00% |
| **0303 57 00** | 0.00% |
| **0303 59 10** | 0.00% |
| **0303 59 29** | 0.00% |
| **0303 59 90** | 0.00% |
| **0303 63 00** | 0.00% |
| **0303 64 00** | 0.00% |
| **0303 65 00** | 0.00% |
| **0303 66 00** | 0.00% |
| **0303 67 00** | 0.00% |
| **0303 68 00** | 0.00% |
| **0303 69 00** | 0.00% |
| **0303 81 00** | 0.00% |
| **0303 82 00** | 0.00% |
| **0303 83 00** | 0.00% |
| **0303 84 00** | 0.00% |
| **0303 89 10** | 0.00% |
| **0303 89 29** | 0.00% |
| **0303 89 31** | 0.00% |
| **0303 89 39** | 0.00% |
| **0303 89 50** | 0.00% |
| **0303 89 55** | 0.00% |
| **0303 89 60** | 0.00% |
| **0303 89 65** | 0.00% |
| **0303 89 70** | 0.00% |
| **0303 89 90** | 0.00% |
| **0303 91 90** | 0.00% |
| **0303 99 00** | 0.00% |
| **0304 31 00** | 0.00% |
| **0304 32 00** | 0.00% |
| **0304 33 00** | 0.00% |
| **0304 39 00** | 0.00% |
| **0304 41 00** | 0.00% |
| **0304 42 00** | 0.00% |
| **0304 43 00** | 0.00% |
| **0304 44 00** | 0.00% |
| **0304 45 00** | 0.00% |
| **0304 46 00** | 0.00% |
| **0304 47 00** | 0.00% |
| **0304 48 00** | 0.00% |
| **0304 49 00** | 0.00% |
| **0304 51 00** | 0.00% |
| **0304 52 00** | 0.00% |
| **0304 53 00** | 0.00% |
| **0304 54 00** | 0.00% |
| **0304 55 00** | 0.00% |
| **0304 56 00** | 0.00% |
| **0304 57 00** | 0.00% |
| **0304 59 10** | 0.00% |
| **0304 59 50** | 0.00% |
| **0304 59 90** | 0.00% |
| **0304 61 00** | 0.00% |
| **0304 62 00** | 0.00% |
| **0304 63 00** | 0.00% |
| **0304 69 00** | 0.00% |
| **0304 71 00** | 0.00% |
| **0304 72 00** | 0.00% |
| **0304 73 00** | 0.00% |
| **0304 74 00** | 0.00% |
| **0304 75 00** | 0.00% |
| **0304 79 00** | 0.00% |
| **0304 81 00** | 0.00% |
| **0304 82 00** | 0.00% |
| **0304 83 00** | 0.00% |
| **0304 84 00** | 0.00% |
| **0304 85 00** | 0.00% |
| **0304 86 00** | 0.00% |
| **0304 87 00** | 0.00% |
| **0304 88 00** | 0.00% |
| **0304 89 00** | 0.00% |
| **0304 91 00** | 0.00% |
| **0304 92 00** | 0.00% |
| **0304 93 00** | 0.00% |
| **0304 94 00** | 0.00% |
| **0304 95 00** | 0.00% |
| **0304 96 00** | 0.00% |
| **0304 97 00** | 0.00% |
| **0304 99 10** | 0.00% |
| **0304 99 21** | 0.00% |
| **0304 99 23** | 0.00% |
| **0304 99 29** | 0.00% |
| **0304 99 55** | 0.00% |
| **0304 99 61** | 0.00% |
| **0304 99 65** | 0.00% |
| **0304 99 99** | 0.00% |
| **0305 00 00** | 0.00% |
| **0306 00 00** | 0.00% |
| **0307 00 00** | 0.00% |
| **0308 00 00** | 0.00% |
| **0400 00 00** | 0.00% |
| **0511 99 39** | 0.00% |
| **0600 00 00** | 0.00% |
| **0701 10 00** | 0.00% |
| **0701 90 00** | 0.00% |
| **0702 00 00** | Entry Price - 0.00% + Specific 100% |
| **0703 00 00** | 0.00% |
| **0704 10 00** | 0.00% |
| **0704 20 00** | 0.00% |
| **0704 90 00** | 0.00% |
| **0705 00 00** | 0.00% |
| **0706 10 00** | 0.00% |
| **0706 90 10** | 0.00% |
| **0706 90 30** | 0.00% |
| **0706 90 90** | 0.00% |
| **0707 00 05** | 0.00% |
| **0707 00 90** | 0.00% |
| **0708 10 00** | 0.00% |
| **0708 20 00** | 0.00% |
| **0708 90 00** | 0.00% |
| **0709 20 00** | 0.00% |
| **0709 30 00** | 0.00% |
| **0709 40 00** | 0.00% |
| **0709 51 00** | 0.00% |
| **0709 59 00** | 0.00% |
| **0709 60 10** | 0.00% |
| **0709 60 99** | 0.00% |
| **0709 70 00** | 0.00% |
| **0709 91 00** | To 30/6/2021: Entry Price - 0.00% + Specific 100%  From 1/7/2021: 0.00% |
| **0709 92 10** | 0.00% |
| **0709 92 90** | 0.00% |
| **0709 93 00** | 0.00% |
| **0709 99 10** | 0.00% |
| **0709 99 20** | 0.00% |
| **0709 99 40** | 0.00% |
| **0709 99 50** | 0.00% |
| **0709 99 60** | 0.00% |
| **0709 99 90** | 0.00% |
| **0710 00 00** | 0.00% |
| **0711 00 00** | 0.00% |
| **0712 00 00** | 0.00% |
| **0713 00 00** | 0.00% |
| **0714 00 00** | 0.00% |
| **0802 00 00** | 0.00% |
| **0803 00 00** | 0.00% |
| **0804 00 00** | 0.00% |
| **0805 10 22** | Entry Price - 0.00% + Specific 100% |
| **0805 10 24** | Entry Price - 0.00% + Specific 100% |
| **0805 10 28** | Entry Price - 0.00% + Specific 100% |
| **0805 10 80** | 0.00% |
| **0805 21 10** | Entry Price - 0.00% + Specific 100% |
| **0805 21 90** | To 30/6/2026: Entry Price - 0.00% + Specific 100% From 1/7/2026: 0.00% |
| **0805 22 00 11** | Entry Price - 0.00% + Specific 100% |
| **0805 22 00 19** | Entry Price - 0.00% + Specific 100% |
| **0805 22 00 20** | To 30/6/2026: Entry Price - 0.00% + Specific 100% From 1/7/2026: 0.00% |
| **0805 22 00 90** | To 30/6/2026: Entry Price - 0.00% + Specific 100% From 1/7/2026: 0.00% |
| **0805 29 00** | To 30/6/2026: Entry Price - 0.00% + Specific 100% From 1/7/2026: 0.00% |
| **0805 40 00** | 0.00% |
| **0805 50 00** | 0.00% |
| **0805 90 00** | 0.00% |
| **0806 10 10** | To 30/6/2028: Entry Price - 0.00% + Specific 100% From 1/7/2028: 0.00% |
| **0806 10 90** | 0.00% |
| **0806 20 00** | 0.00% |
| **0807 00 00** | 0.00% |
| **0808 10 10** | 0.00% |
| **0808 10 80** | To 30/6/2021: Entry Price - 0.00% + Specific 100%  From 1/7/2021:  For apples other than of the Fuji variety: 0.00%  For apples of the Fuji variety:  From 1/7/2021 to 30/6/2031: Entry Price - 0.00% + Specific 100%  From 1/7/2031: 0.00% |
| **0808 30 90** | 0.00% |
| **0808 40 00** | 0.00% |
| **0809 10 00** | 0.00% |
| **0809 21 00** | 0.00% |
| **0809 29 00** | 0.00% |
| **0809 30 10** | To 30/6/2021: Entry Price - 0.00% + Specific 100% From 1/7/2021: 0.00% |
| **0809 30 90** | To 30/6/2021: Entry Price - 0.00% + Specific 100% From 1/7/2021: 0.00% |
| **0809 40 05** | To 30/6/2021: Entry Price - 0.00% + Specific 100% From 1/7/2021: 0.00% |
| **0809 40 90** | 0.00% |
| **0810 10 00** | 0.00% |
| **0810 20 00** | 0.00% |
| **0810 40 00** | 0.00% |
| **0810 50 00** | 0.00% |
| **0810 60 00** | 0.00% |
| **0810 90 00** | 0.00% |
| **0811 00 00** | 0.00% |
| **0812 00 00** | 0.00% |
| **0813 00 00** | 0.00% |
| **0814 00 00** | 0.00% |
| **0900 00 00** | 0.00% |
| **1001 00 00** | 0.00% |
| **1002 00 00** | 0.00% |
| **1003 00 00** | 0.00% |
| **1004 00 00** | 0.00% |
| **1005 00 00** | 0.00% |
| **1007 00 00** | 0.00% |
| **1008 00 00** | 0.00% |
| **1101 00 00** | 0.00% |
| **1102 20 00** | 0.00% |
| **1102 90 10** | 0.00% |
| **1102 90 30** | 0.00% |
| **1102 90 70** | 0.00% |
| **1102 90 90** | 0.00% |
| **1103 11 00** | 0.00% |
| **1103 13 00** | 0.00% |
| **1103 19 20** | 0.00% |
| **1103 19 40** | 0.00% |
| **1103 19 90** | 0.00% |
| **1103 20 25** | 0.00% |
| **1103 20 30** | 0.00% |
| **1103 20 40** | 0.00% |
| **1103 20 60** | 0.00% |
| **1103 20 90** | 0.00% |
| **1104 12 00** | 0.00% |
| **1104 19 10** | 0.00% |
| **1104 19 30** | 0.00% |
| **1104 19 50** | 0.00% |
| **1104 19 61** | 0.00% |
| **1104 19 69** | 0.00% |
| **1104 19 99** | 0.00% |
| **1104 22 00** | 0.00% |
| **1104 23 00** | 0.00% |
| **1104 29 00** | 0.00% |
| **1104 30 00** | 0.00% |
| **1105 00 00** | 0.00% |
| **1106 00 00** | 0.00% |
| **1107 00 00** | 0.00% |
| **1108 00 00** | 0.00% |
| **1109 00 00** | 0.00% |
| **1200 00 00** | 0.00% |
| **1300 00 00** | 0.00% |
| **1500 00 00** | 0.00% |
| **1601 00 00** | 0.00% |
| **1602 10 00** | 0.00% |
| **1602 20 00** | 0.00% |
| **1602 31 00** | 0.00% |
| **1602 32 00** | 0.00% |
| **1602 39 00** | 0.00% |
| **1602 41 00** | 0.00% |
| **1602 42 00** | 0.00% |
| **1602 49 00** | 0.00% |
| **1602 50 00** | 0.00% |
| **1602 90 10** | 0.00% |
| **1602 90 31** | 0.00% |
| **1602 90 51** | 0.00% |
| **1602 90 61** | 0.00% |
| **1602 90 69** | 0.00% |
| **1602 90 91** | 0.00% |
| **1602 90 95** | 0.00% |
| **1602 90 99** | 0.00% |
| **1603 00 00** | 0.00% |
| **1604 00 00** | 0.00% |
| **1605 00 00** | 0.00% |
| **1701 00 00** | 0.00% |
| **1702 11 00** | 0.00% |
| **1702 19 00** | 0.00% |
| **1702 20 00** | 0.00% |
| **1702 30 00** | 0.00% |
| **1702 40 00** | 0.00% |
| **1702 50 00** | 0.00% |
| **1702 60 00** | 0.00% |
| **1702 90 00** | 0.00% |
| **1703 00 00** | 0.00% |
| **1704 00 00** | 0.00% |
| **1800 00 00** | 0.00% |
| **1901 10 00** | 0.00% |
| **1901 20 00** | 0.00% |
| **1901 90 11** | 0.00% |
| **1901 90 19** | 0.00% |
| **1901 90 91** | 0.00% |
| **1902 00 00** | 0.00% |
| **1903 00 00** | 0.00% |
| **1904 10 00** | 0.00% |
| **1904 20 00** | 0.00% |
| **1904 30 00** | 0.00% |
| **1904 90 10** | 0.00% |
| **1904 90 80** | 0.00% |
| **1905 10 00** | 0.00% |
| **1905 20 10** | 0.00% |
| **1905 20 30** | 0.00% |
| **1905 20 90** | 0.00% |
| **1905 31 00** | 0.00% |
| **1905 32 00** | 0.00% |
| **1905 40 00** | 0.00% |
| **1905 90 00** | 0.00% |
| **2001 00 00** | 0.00% |
| **2002 00 00** | 0.00% |
| **2003 00 00** | 0.00% |
| **2004 00 00** | 0.00% |
| **2005 00 00** | 0.00% |
| **2006 00 00** | 0.00% |
| **2007 00 00** | 0.00% |
| **2008 00 00** | 0.00% |
| **2009 11 00** | 0.00% |
| **2009 12 00** | 0.00% |
| **2009 19 00** | 0.00% |
| **2009 21 00** | 0.00% |
| **2009 29 00** | 0.00% |
| **2009 31 00** | 0.00% |
| **2009 39 00** | 0.00% |
| **2009 41 00** | 0.00% |
| **2009 49 00** | 0.00% |
| **2009 50 00** | 0.00% |
| **2009 61 10** | 0.00% |
| **2009 61 90** | 0.00% |
| **2009 69 11** | 0.00% |
| **2009 69 19** | 0.00% |
| **2009 69 51** | 0.00% |
| **2009 69 59** | 0.00% |
| **2009 69 71** | 0.00% |
| **2009 69 79** | 0.00% |
| **2009 69 90** | 0.00% |
| **2009 71 00** | 0.00% |
| **2009 79 00** | 0.00% |
| **2009 81 00** | 0.00% |
| **2009 89 00** | 0.00% |
| **2009 90 00** | 0.00% |
| **2101 00 00** | 0.00% |
| **2102 00 00** | 0.00% |
| **2103 00 00** | 0.00% |
| **2104 00 00** | 0.00% |
| **2105 00 00** | 0.00% |
| **2106 10 00** | 0.00% |
| **2106 90 20** | 0.00% |
| **2106 90 30** | 0.00% |
| **2106 90 51** | 0.00% |
| **2106 90 55** | 0.00% |
| **2106 90 59** | 0.00% |
| **2106 90 92** | 0.00% |
| **2106 90 98** | 0.00% |
| **2202 00 00** | 0.00% |
| **2204 00 00** | 0.00% |
| **2205 00 00** | 0.00% |
| **2206 00 00** | 0.00% |
| **2207 00 00** | 0.00% |
| **2208 00 00** | 0.00% |
| **2209 00 00** | 0.00% |
| **2302 00 00** | 0.00% |
| **2303 00 00** | 0.00% |
| **2306 00 00** | 0.00% |
| **2307 00 00** | 0.00% |
| **2308 00 00** | 0.00% |
| **2309 10 13** | 0.00% |
| **2309 10 15** | 0.00% |
| **2309 10 19** | 0.00% |
| **2309 10 33** | 0.00% |
| **2309 10 39** | 0.00% |
| **2309 10 51** | 0.00% |
| **2309 10 53** | 0.00% |
| **2309 10 59** | 0.00% |
| **2309 10 70** | 0.00% |
| **2309 10 90** | 0.00% |
| **2309 90 10** | 0.00% |
| **2309 90 31** | 0.00% |
| **2309 90 33** | 0.00% |
| **2309 90 35** | 0.00% |
| **2309 90 39** | 0.00% |
| **2309 90 41** | 0.00% |
| **2309 90 43** | 0.00% |
| **2309 90 49** | 0.00% |
| **2309 90 51** | 0.00% |
| **2309 90 53** | 0.00% |
| **2309 90 59** | 0.00% |
| **2309 90 70** | 0.00% |
| **2309 90 91** | 0.00% |
| **2309 90 96** | 0.00% |
| **2400 00 00** | 0.00% |
| **2500 00 00** | 0.00% |
| **2707 00 00** | 0.00% |
| **2710 00 00** | 0.00% |
| **2711 12 11** | 0.00% |
| **2711 12 91** | 0.00% |
| **2711 12 93** | 0.00% |
| **2711 12 94** | 0.00% |
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**Entry Price Goods (regulation 4 of the Regulations)**

For goods classified under a commodity code that has "Entry Price" shown in the same row in column 2 of the Preferential Duty Tariff Table, the duty rate is determined by adding the first percentage value in column 2 to the Specific percentage value in column 2.

A "Specific" duty is a duty expression (or component of a duty expression) making reference to a measure of quantity.

The first percentage value in column 2 after the words "Entry Price" is a percentage of the by-value UK WTO Most Favoured Nation (MFN) rate for the goods classified under the relevant commodity code, in the relevant row of the Tariff Table in Annex II of the Tariff of the United Kingdom version 1.0 of 8th March 2019 made under the Tariff Regulations.

The second "Specific" percentage value is a percentage of the Standard Rate of Import Duty specific component for the goods classified under the relevant commodity code, in the relevant row of the Tariff Table in Annex II of the Tariff of the United Kingdom version 1.0 of 8th March 2019.

**Complex Agricultural Duty Goods (regulation 5 of the Regulations)**

For goods classified under a commodity code that has "CAD" shown in the same row in column 2 of the Preferential Duty Tariff Table in Annex I, the duty rate is determined by adding the first percentage value in column 2 to the following Specific percentage values in that column.

The first percentage in column 2 after the word "CAD" is a percentage of the value of the goods to be imported.

Where in the formula in column 2 "AC" is shown, the "AC" (agricultural component) percentage value is a percentage of the AC for the goods classified under the relevant commodity code, in the relevant row of the Tariff Table in Annex II, Appendix B of the Customs Tariff of the United Kingdom version 1.0 of 8th March 2019 made under the Tariff Regulations. Where "AC MAX" is shown, the following percentage value is the maximum AC Value that can be charged for the relevant good.

Where in the formula in column 2 "SD" is shown, the "SD" (sugar duty) is the SD component for the goods classified under the relevant commodity code, in the relevant row of the Tariff Table in Annex II of the Tariff of the United Kingdom version 1.0 of 8th March 2019 made under the Tariff Regulations.

Where in the formula in column 2 "FD" is shown, the "FD" (flour duty) is the FD component for the goods classified under the relevant commodity code, in the relevant row of the Tariff Table in Annex II of the Tariff of the United Kingdom version 1.0 of 8th March 2019 made under the Tariff Regulations.

In column 2 of the Preferential Duty Tariff Table, the percentage shown outside the brackets at the end of the formula is the percentage of the formula inside the brackets that is to be charged for the relevant goods.

Where, in the formula in column 2 "CAD" is shown and there is no Specific component in the relevant row of the Tariff Table in Annex II of the Tariff of the United Kingdom version 1.0 of 8th March 2019, the duty rate will be the by-value percentage with no additional Specific component added.

**Authorised Use Goods (regulation 6 of the Regulations)**

Authorised use goods, as identified under regulation 6(1) of the Regulations, which meet the conditions of regulation 6(2) of the Regulations attract the relevant duty rates shown in column 2.

**ANNEX II  
PREFERENTIAL QUOTA TABLE**

This table sets out the preferential quota duty rates for the Agreement, under regulation 3 of the Regulations.

The Quota Number in column 1 is defined in regulation 1(3) of the Regulations.

The Origin Quota in column 2 is an identifier for origin quota goods. Where, for a quota number, "Yes" is shown in column 2, the preferential origin quota duty rate can only be obtained if the goods qualify for preferential origin quota treatment, are within the quota volumes and meet the other conditions for the origin quota under the Regulations.

The Commodity Code in column 3 is the commodity code classifying the goods.

The Quota Duty Rate in column 4 is defined in regulation 3(1) of the Regulations.

The Quota Volume in column 5 is the maximum quantity of quota goods that can be imported under the quota during the quota period in any year under regulation 10 of the Regulations.

The Quota Open Date in column 6 is the date on which the quota period commences under regulation 9(1) of the Regulations.

The Quota Close Date in column 7 is the date on which the quota period ends under regulation 9(1) of the Regulations.

Where an Agreement takes effect on a date which, in respect of a particular quota number, falls between the relevant Quota Open Date and the relevant Quota Close Date, regulation 9(2) of the Regulations requires the quota period to be adjusted so that it commences on the date on which the Agreement takes effect and ends on the Quota Close Date. Where this is the case, the Quota Volume associated with that quota number is adjusted pro rata in accordance with regulations 10(2) and 10(3) of the Regulations. The quota open date for any such subsequent quota is to revert to the date specified in column 6 and the Quota Volume will be as written in column 5.

| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| --- | --- | --- | --- | --- | --- | --- |
| Quota Number | Origin Quota | Commodity Code | Preferential Quota Duty Rate | Quota Volume | Quota Open Date | Quota Close Date |
| **092450** | Yes | 1604 20 05 | 0.00% | 100,000 kg | 01/07 | 30/06 |
| **092457** | Yes | 5408 10 00 | 0.00% | 1,068,320 m2 | 01/07 | 30/06 |
| 5408 21 00 |
| 5408 22 10 10 |
| 5408 22 10 90 |
| 5408 22 90 10 |
| 5408 22 90 90 |
| 5408 23 00 |
| 5408 24 00 |
| 5408 31 00 |
| 5408 32 00 10 |
| 5408 32 00 90 |
| 5408 33 00 |
| 5408 34 00 |

**Entry Price Goods (regulation 4 of the Regulations)**

The provisions (4-7) in Annex I apply as if the reference to column 2 of the Preferential Duty Tariff Table in Annex I were a reference to column 4 of the Preferential Quota Table in this Annex.

**Complex Agricultural Duty Goods (regulation 5 of the Regulations)**

The provisions (8-14) in Annex I apply as if the reference to column 2 of the Preferential Duty Tariff Table in Annex I were a reference to column 4 of the Preferential Quota Table in this Annex.

**Authorised Use Goods (regulation 6 of the Regulations)**

The provision (15) in Annex I applies as if the reference to column 2 of the Preferential Duty Tariff Table in Annex I were a reference to column 4 of the Preferential Quota Table in this Annex.