Specification for “Authorised Use Rates Document”

Background

1. The Customs (Reliefs from a Liability to Import Duty) (EU Exit) Regulations 2019 provide that the rate of import duty which applies to goods subject to an authorised use procedure is that which is stated as applicable to the goods in the “authorised use rates document”. This is a specification for how to produce the “authorised use rates document”.
2. HMRC have requested that we use as a basis the “authorised use document”. This is a reference document for The Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018 ([see section 32](http://www.legislation.gov.uk/uksi/2018/1249/regulation/32/made)). The [published version](https://www.gov.uk/government/publications/authorised-use-eligible-goods-and-authorised-uses) (version 1 of 27 November 2019) is being updated.
3. A spreadsheet from which the revised version has been produced is available as a source. This draws on January 2019 TARIC data. To TARIC end-use measures have been added lines relating to a relief for the armed forces.

Format

1. HMRC further request that the format of the “authorised use rates document” be the same as that of the “authorised use document”, but with an extra column to the right of the descriptions that specifies the duty expression that applies. There is a consensus that this format can (in conjunction with other provisions) give legal effect to the policy intention.
2. The format is therefore a three-column table with columns headed:
   * Commodity code
   * Description of goods/use
   * Duty Expression.
3. Optionally, for presentational reasons, the table could be split by chapter of the Goods Classification Table.

Removal of lines

1. Where the authorised use exists for the purposes of a preference, a quota or a suspension and there is no intent more generally to provide for a relief in addition, it has been agreed that the correct approach should be not to include the relevant lines in the table. Therefore, if starting from the updated “authorised use document”, lines need to be deleted.
2. The following lines should therefore be removed:
   1. lines relating to duty suspensions as defined for the Tariff Suspensions Document (TARIC: measures of type “autonomous suspension under end-use” under regulation 2069/18 other than for goods for use in civil aircraft or certain types of aircraft);
   2. lines relating to measures of type “preferential tariff quota under end-use”;
   3. lines relating to measures of type “non-preferential tariff quota under end-use”;
   4. lines relating to measures of type “preference under end-use”.

Duty Expression

1. The duty expression should be 0% for the following:

* lines relating to measures of type “suspension - goods for certain categories of ships, boats and other vessels and for drilling or production platforms” (recommendation: in TAP, classify as measures of type “Authorised use relief – vessels/platforms”);
* lines relating to relief for civil aircraft (see “civil aircraft” spreadsheet) (recommendation: in TAP, classify as measures of type “Authorised use relief – civil aircraft”)
* lines relating to relief for certain aircraft (see “certain aircraft” spreadsheet) (recommendation: in TAP, classify as measures of type “Authorised use relief – certain aircraft”)

1. For lines relating to measures in worksheet “other end-use”, these should correspond to lines in the Tariff Table identified as authorised use. The duty expressions should be available from the information that sets out the MFN no-deal policy position. The format for duty expressions should be consistent with that used in the Tariff Table.
2. Any lines remaining without a duty expression should be deleted.