The Preferential Tariff implementing the Agreement between the United Kingdom of Great Britain and Northern Ireland and Palestine, version 1.0, dated 5 February 2019

PART ONE: Overview

PART TWO: UK Preferential Tariff

Annex I: Preferential Duty Tariff Table

# PART ONE: OVERVIEW

1. This document is the Preferential Tariff Document made under the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2019 ("the Regulations") for the Free Trade Agreement between the Government of the United Kingdom, of the one part, and the Government of Palestine, of the other part, signed on 05/02/2019 ("the Agreement"). It is made pursuant to regulations 3, 4, 5 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 UK Goods Classification (UKGC) 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. a "Duty Rate" is any alphanumeric information appearing in column 2 of the Preferential Duty Tariff Table.

# ANNEX I PREFERENTIAL DUTY TARIFF TABLE

1. This Table sets out the preferential duty tariff for the Agreement, under regulations 2 and 3 of the Regulations.
2. The Commodity Code in column 1 is defined in regulation 2(3) of the Customs Tariff (Establishment) (EU Exit) Regulations 2019 ("the Tariff Regulations").
3. The Preferential Duty Rate in column 2 is defined in regulation 2(2) of the Regulations.

| 1 | 2 |
| --- | --- |
| Commodity code | Preferential Duty Rate |
| **0101 29 90** | 0.00% |
| **0101 30 00** | 0.00% |
| **0101 90 00** | 0.00% |
| **0102 29 00** | 0.00% |
| **0102 39 10** | 0.00% |
| **0102 90 91** | 0.00% |
| **0103 91 10** | 0.00% |
| **0103 92 11** | 0.00% |
| **0103 92 19** | 0.00% |
| **0104 10 30** | 0.00% |
| **0104 10 80** | 0.00% |
| **0104 20 00** | 0.00% |
| **0105 00 00** | 0.00% |
| **0106 14 10** | 0.00% |
| **0106 39 10** | 0.00% |
| **0201 00 00** | 0.00% |
| **0202 00 00** | 0.00% |
| **0203 11 10** | 0.00% |
| **0203 12 11** | 0.00% |
| **0203 12 19** | 0.00% |
| **0203 19 11** | 0.00% |
| **0203 19 13** | 0.00% |
| **0203 19 15** | 0.00% |
| **0203 19 55** | 0.00% |
| **0203 19 59** | 0.00% |
| **0203 21 10** | 0.00% |
| **0203 22 11** | 0.00% |
| **0203 22 19** | 0.00% |
| **0203 29 11** | 0.00% |
| **0203 29 13** | 0.00% |
| **0203 29 15** | 0.00% |
| **0203 29 55** | 0.00% |
| **0203 29 59** | 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 11 00** | 0.00% |
| **0207 12 00** | 0.00% |
| **0207 13 00** | 0.00% |
| **0207 14 00** | 0.00% |
| **0207 24 00** | 0.00% |
| **0207 25 00** | 0.00% |
| **0207 26 00** | 0.00% |
| **0207 27 00** | 0.00% |
| **0207 41 00** | 0.00% |
| **0207 42 00** | 0.00% |
| **0207 44 00** | 0.00% |
| **0207 45 10** | 0.00% |
| **0207 45 21** | 0.00% |
| **0207 45 31** | 0.00% |
| **0207 45 41** | 0.00% |
| **0207 45 51** | 0.00% |
| **0207 45 61** | 0.00% |
| **0207 45 71** | 0.00% |
| **0207 45 81** | 0.00% |
| **0207 45 95** | 0.00% |
| **0207 45 99** | 0.00% |
| **0207 51 00** | 0.00% |
| **0207 52 00** | 0.00% |
| **0207 54 00** | 0.00% |
| **0207 55 10** | 0.00% |
| **0207 55 21** | 0.00% |
| **0207 55 31** | 0.00% |
| **0207 55 41** | 0.00% |
| **0207 55 51** | 0.00% |
| **0207 55 61** | 0.00% |
| **0207 55 71** | 0.00% |
| **0207 55 81** | 0.00% |
| **0207 55 95** | 0.00% |
| **0207 55 99** | 0.00% |
| **0207 60 00** | 0.00% |
| **0208 10 10** | 0.00% |
| **0208 30 00** | 0.00% |
| **0208 40 00** | 0.00% |
| **0208 50 00** | 0.00% |
| **0208 60 00** | 0.00% |
| **0208 90 10** | 0.00% |
| **0208 90 60** | 0.00% |
| **0208 90 70** | 0.00% |
| **0208 90 98** | 0.00% |
| **0209 00 00** | 0.00% |
| **0210 11 00** | 0.00% |
| **0210 12 00** | 0.00% |
| **0210 19 00** | 0.00% |
| **0210 20 00** | 0.00% |
| **0210 91 00** | 0.00% |
| **0210 92 00** | 0.00% |
| **0210 93 00** | 0.00% |
| **0210 99 10** | 0.00% |
| **0210 99 21** | 0.00% |
| **0210 99 29** | 0.00% |
| **0210 99 31** | 0.00% |
| **0210 99 39** | 0.00% |
| **0210 99 41** | 0.00% |
| **0210 99 49** | 0.00% |
| **0210 99 51** | 0.00% |
| **0210 99 59** | 0.00% |
| **0210 99 79** | 0.00% |
| **0210 99 85** | 0.00% |
| **0210 99 90** | 0.00% |
| **0300 00 00** | 0.00% |
| **0401 00 00** | 0.00% |
| **0402 00 00** | 0.00% |
| **0403 00 00** | 0.00% |
| **0404 00 00** | 0.00% |
| **0405 00 00** | 0.00% |
| **0406 00 00** | 0.00% |
| **0407 00 00** | 0.00% |
| **0408 11 80** | 0.00% |
| **0408 19 81** | 0.00% |
| **0408 19 89** | 0.00% |
| **0408 91 80** | 0.00% |
| **0408 99 80** | 0.00% |
| **0409 00 00** | 0.00% |
| **0410 00 00** | 0.00% |
| **0511 99 39** | 0.00% |
| **0600 00 00** | 0.00% |
| **0701 00 00** | 0.00% |
| **0702 00 00** | Entry Price - 0% + Specific 100% |
| **0703 00 00** | 0.00% |
| **0704 00 00** | 0.00% |
| **0705 00 00** | 0.00% |
| **0706 00 00** | 0.00% |
| **0707 00 05** | Entry Price - 0% + Specific 100% |
| **0707 00 05 10** | Entry Price - 0% + Specific 100% |
| **0707 00 05 20** | Entry Price - 0% + Specific 100% |
| **0707 00 05 90** | Entry Price - 0% + Specific 100% |
| **0707 00 05 99** | Entry Price - 0% + Specific 100% |
| **0707 00 90** | 0.00% |
| **0708 00 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** | Entry Price - 0% + Specific 100% |
| **0709 92 00** | 0.00% |
| **0709 93 10** | Entry Price - 0% + Specific 100% |
| **0709 93 90** | 0.00% |
| **0709 99 00** | 0.00% |
| **0710 00 00** | 0.00% |
| **0711 00 00** | 0.00% |
| **0712 00 00** | 0.00% |
| **0713 50 00** | 0.00% |
| **0713 60 00** | 0.00% |
| **0713 90 00** | 0.00% |
| **0714 00 00** | 0.00% |
| **0802 11 90** | 0.00% |
| **0802 12 90** | 0.00% |
| **0802 21 00** | 0.00% |
| **0802 22 00** | 0.00% |
| **0802 31 00** | 0.00% |
| **0802 32 00** | 0.00% |
| **0802 41 00** | 0.00% |
| **0802 42 00** | 0.00% |
| **0802 51 00** | 0.00% |
| **0802 52 00** | 0.00% |
| **0802 61 00** | 0.00% |
| **0802 62 00** | 0.00% |
| **0802 90 50** | 0.00% |
| **0802 90 85** | 0.00% |
| **0803 00 00** | 0.00% |
| **0804 10 00** | 0.00% |
| **0804 20 00** | 0.00% |
| **0804 30 00** | 0.00% |
| **0804 40 00** | 0.00% |
| **0805 10 22** | Entry Price - 0% + Specific 100% |
| **0805 10 24** | Entry Price - 0% + Specific 100% |
| **0805 10 28** | Entry Price - 0% + Specific 100% |
| **0805 10 80** | 0.00% |
| **0805 21 10** | Entry Price - 0% + Specific 100% |
| **0805 21 90** | Entry Price - 0% + Specific 100% |
| **0805 22 00 11** | Entry Price - 0% + Specific 100% |
| **0805 22 00 19** | Entry Price - 0% + Specific 100% |
| **0805 22 00 20** | Entry Price - 0% + Specific 100% |
| **0805 22 00 90** | Entry Price - 0% + Specific 100% |
| **0805 29 00** | Entry Price - 0% + Specific 100% |
| **0805 40 00** | 0.00% |
| **0805 50 10** | Entry Price - 0% + Specific 100% |
| **0805 50 90** | 0.00% |
| **0805 90 00** | 0.00% |
| **0806 10 10 05** | 01/01 to 31/01  01/12 to 31/12 0.00% |
| **0806 10 10 90** | 0.00% |
| **0806 10 90** | 0.00% |
| **0806 20 00** | 0.00% |
| **0807 11 00** | 0.00% |
| **0807 19 00** | 0.00% |
| **0808 10 10** | 16/09 to 15/12 0.00% |
| **0808 10 80** | Entry Price - 0% + Specific 100% |
| **0808 30 10** | 01/08 to 31/12 0.00% |
| **0808 30 90** | Entry Price - 0% + Specific 100% |
| **0808 40 00** | 0.00% |
| **0809 10 00** | 0.00% |
| **0809 21 00** | 0.00% |
| **0809 29 00** | 0.00% |
| **0809 30 10** | 0.00% |
| **0809 30 90** | 0.00% |
| **0809 40 05** | 0.00% |
| **0809 40 90** | 0.00% |
| **0810 10 00** | 0.00% |
| **0810 20 00** | 0.00% |
| **0810 30 00** | 0.00% |
| **0810 40 30** | 0.00% |
| **0810 40 50** | 0.00% |
| **0810 40 90** | 0.00% |
| **0810 50 00** | 0.00% |
| **0810 60 00** | 0.00% |
| **0810 70 00** | 0.00% |
| **0810 90 75** | 0.00% |
| **0811 00 00** | 0.00% |
| **0812 00 00** | 0.00% |
| **0813 10 00** | 0.00% |
| **0813 20 00** | 0.00% |
| **0813 30 00** | 0.00% |
| **0813 40 10** | 0.00% |
| **0813 40 30** | 0.00% |
| **0813 40 50** | 0.00% |
| **0813 40 95** | 0.00% |
| **0813 50 00** | 0.00% |
| **0814 00 00** | 0.00% |
| **0901 12 00** | 0.00% |
| **0901 21 00** | 0.00% |
| **0901 22 00** | 0.00% |
| **0901 90 90** | 0.00% |
| **0902 10 00** | 0.00% |
| **0904 12 00** | 0.00% |
| **0904 21 10** | 0.00% |
| **0904 22 00** | 0.00% |
| **0905 00 00** | 0.00% |
| **0907 00 00** | 0.00% |
| **0910 20 90** | 0.00% |
| **0910 91 90** | 0.00% |
| **0910 99 33** | 0.00% |
| **0910 99 39** | 0.00% |
| **0910 99 50** | 0.00% |
| **0910 99 99** | 0.00% |
| **1001 00 00** | 0.00% |
| **1002 00 00** | 0.00% |
| **1003 00 00** | 0.00% |
| **1004 00 00** | 0.00% |
| **1005 10 90** | 0.00% |
| **1005 90 00** | 0.00% |
| **1006 00 00** | 0.00% |
| **1007 00 00** | 0.00% |
| **1008 10 00** | 0.00% |
| **1008 21 00** | 0.00% |
| **1008 29 00** | 0.00% |
| **1008 40 00** | 0.00% |
| **1008 50 00** | 0.00% |
| **1008 60 00** | 0.00% |
| **1008 90 00** | 0.00% |
| **1100 00 00** | 0.00% |
| **1208 10 00** | 0.00% |
| **1209 10 00** | 0.00% |
| **1209 21 00** | 0.00% |
| **1209 23 80** | 0.00% |
| **1209 29 50** | 0.00% |
| **1209 29 60** | 0.00% |
| **1209 29 80** | 0.00% |
| **1209 30 00** | 0.00% |
| **1209 91 00** | 0.00% |
| **1209 99 91** | 0.00% |
| **1209 99 99** | 0.00% |
| **1210 00 00** | 0.00% |
| **1211 90 30** | 0.00% |
| **1212 91 00** | 0.00% |
| **1212 92 00** | 0.00% |
| **1212 93 00** | 0.00% |
| **1212 99 49** | 0.00% |
| **1214 90 10** | 0.00% |
| **1302 12 00** | 0.00% |
| **1302 13 00** | 0.00% |
| **1302 19 05** | 0.00% |
| **1302 20 00** | 0.00% |
| **1501 10 90** | 0.00% |
| **1501 20 90** | 0.00% |
| **1501 90 00** | 0.00% |
| **1502 10 90** | 0.00% |
| **1502 90 90** | 0.00% |
| **1503 00 19** | 0.00% |
| **1503 00 90** | 0.00% |
| **1504 10 10** | 0.00% |
| **1504 20 10** | 0.00% |
| **1504 30 10** | 0.00% |
| **1505 00 10** | 0.00% |
| **1507 00 00** | 0.00% |
| **1508 10 90** | 0.00% |
| **1508 90 00** | 0.00% |
| **1509 00 00** | 0.00% |
| **1510 00 00** | 0.00% |
| **1511 10 00** | 0.00% |
| **1511 90 00** | 0.00% |
| **1512 00 00** | 0.00% |
| **1513 00 00** | 0.00% |
| **1514 00 00** | 0.00% |
| **1515 11 00** | 0.00% |
| **1515 19 00** | 0.00% |
| **1515 21 00** | 0.00% |
| **1515 29 00** | 0.00% |
| **1515 30 00** | 0.00% |
| **1515 50 00** | 0.00% |
| **1515 90 21** | 0.00% |
| **1515 90 29** | 0.00% |
| **1515 90 31** | 0.00% |
| **1515 90 39** | 0.00% |
| **1515 90 40** | 0.00% |
| **1515 90 51** | 0.00% |
| **1515 90 59** | 0.00% |
| **1515 90 60** | 0.00% |
| **1515 90 91** | 0.00% |
| **1515 90 99** | 0.00% |
| **1516 00 00** | 0.00% |
| **1517 00 00** | 0.00% |
| **1518 00 00** | 0.00% |
| **1521 90 99** | 0.00% |
| **1522 00 10** | 0.00% |
| **1522 00 31** | 0.00% |
| **1522 00 39** | 0.00% |
| **1522 00 91** | 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 10** | 0.00% |
| **1604 00 00** | 0.00% |
| **1605 10 00** | 0.00% |
| **1605 21 00** | 0.00% |
| **1605 29 00** | 0.00% |
| **1605 30 00** | 0.00% |
| **1605 40 00** | 0.00% |
| **1605 51 00** | 0.00% |
| **1605 52 00** | 0.00% |
| **1605 53 00** | 0.00% |
| **1605 54 00** | 0.00% |
| **1605 55 00** | 0.00% |
| **1605 56 00** | 0.00% |
| **1605 57 00** | 0.00% |
| **1605 58 00** | 0.00% |
| **1605 59 00** | 0.00% |
| **1605 61 00** | 0.00% |
| **1605 62 00** | 0.00% |
| **1605 63 00** | 0.00% |
| **1605 69 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 10** | 0.00% |
| **1702 30 50 10** | 0.00% |
| **1702 30 50 90** | 0.00% |
| **1702 30 90 10** | 0.00% |
| **1702 30 90 90** | 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% |
| **1803 00 00** | 0.00% |
| **1804 00 00** | 0.00% |
| **1805 00 00** | 0.00% |
| **1806 00 00** | 0.00% |
| **1900 00 00** | 0.00% |
| **2001 10 00** | 0.00% |
| **2001 90 20** | 0.00% |
| **2001 90 30** | 0.00% |
| **2001 90 40** | 0.00% |
| **2001 90 50** | 0.00% |
| **2001 90 65** | 0.00% |
| **2001 90 70** | 0.00% |
| **2001 90 92** | 0.00% |
| **2001 90 97** | 0.00% |
| **2002 00 00** | 0.00% |
| **2003 00 00** | 0.00% |
| **2004 00 00** | 0.00% |
| **2005 00 00** | 0.00% |
| **2006 00 31** | 0.00% |
| **2006 00 35** | 0.00% |
| **2006 00 38** | 0.00% |
| **2006 00 91** | 0.00% |
| **2006 00 99** | 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** | Entry Price - 0% + Specific 100% |
| **2009 61 90** | 0.00% |
| **2009 69 11** | 0.00% |
| **2009 69 19** | Entry Price - 0% + Specific 100% |
| **2009 69 51** | Entry Price - 0% + Specific 100% |
| **2009 69 59** | Entry Price - 0% + Specific 100% |
| **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 10 00** | 0.00% |
| **2102 20 11** | 0.00% |
| **2102 20 19** | 0.00% |
| **2102 30 00** | 0.00% |
| **2103 10 00** | 0.00% |
| **2103 20 00** | 0.00% |
| **2103 30 90** | 0.00% |
| **2103 90 90** | 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 10 13** | 0.00% |
| **2204 10 15** | 0.00% |
| **2204 10 93** | 0.00% |
| **2204 10 94** | 0.00% |
| **2204 10 96** | 0.00% |
| **2204 10 98** | 0.00% |
| **2204 21 06** | 0.00% |
| **2204 21 07** | 0.00% |
| **2204 21 08** | 0.00% |
| **2204 21 09** | 0.00% |
| **2204 21 93 19** | 0.00% |
| **2204 21 93 29** | 0.00% |
| **2204 21 93 31** | 0.00% |
| **2204 21 93 41** | 0.00% |
| **2204 21 93 51** | 0.00% |
| **2204 21 94 19** | 0.00% |
| **2204 21 94 29** | 0.00% |
| **2204 21 94 31** | 0.00% |
| **2204 21 94 41** | 0.00% |
| **2204 21 94 51** | 0.00% |
| **2204 21 94 61** | 0.00% |
| **2204 21 94 71** | 0.00% |
| **2204 21 94 81** | 0.00% |
| **2204 21 94 91** | 0.00% |
| **2204 21 94 95** | 0.00% |
| **2204 21 95** | 0.00% |
| **2204 21 96** | 0.00% |
| **2204 21 97** | 0.00% |
| **2204 21 98** | 0.00% |
| **2204 22 10** | 0.00% |
| **2204 22 93** | 0.00% |
| **2204 22 94** | 0.00% |
| **2204 22 95** | 0.00% |
| **2204 22 96** | 0.00% |
| **2204 22 97** | 0.00% |
| **2204 22 98** | 0.00% |
| **2204 29 10** | 0.00% |
| **2204 29 93** | 0.00% |
| **2204 29 94** | 0.00% |
| **2204 29 95** | 0.00% |
| **2204 29 96** | 0.00% |
| **2204 29 97** | 0.00% |
| **2204 29 98** | 0.00% |
| **2204 30 10** | 0.00% |
| **2204 30 92** | Entry Price - 0% + Specific 100% |
| **2204 30 94** | Entry Price - 0% + Specific 100% |
| **2204 30 96** | Entry Price - 0% + Specific 100% |
| **2204 30 98** | Entry Price - 0% + Specific 100% |
| **2205 00 00** | 0.00% |
| **2206 00 00** | 0.00% |
| **2207 00 00** | 0.00% |
| **2208 40 11** | 0.00% |
| **2208 40 39** | 0.00% |
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### Entry Price Goods (regulation 5 of the Regulations)

1. 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.
2. A "Specific" duty is a duty expression (or component of a duty expression) making reference to a measure of quantity.
3. 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 Customs Tariff of the United Kingdom version 1.0 of [xx yyy] 2019 made under the Tariff Regulations.
4. 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 Customs Tariff of the United Kingdom version 1.0 of [xx yyy] 2019, Annex IV, Appendix C.

### Complex Agricultural Duty Goods (regulation 6 of the Regulations)

1. 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.
2. The first percentage in column 2 after the word "CAD" is a percentage of the by-value UK WTO MFN rate for the goods classified under the relevant commodity code, in the relevant row of the Tariff Table in Annex II of the Customs Tariff of the United Kingdom version 1.0 of [xx yyy] 2019 made under the Tariff Regulations.
3. 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 [xx yyy] 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.
4. 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, Appendix B of the Customs Tariff of the United Kingdom version 1.0 of [xx yyy] 2019 made under the Tariff Regulations.
5. 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, Appendix B of the Customs Tariff of the United Kingdom version 1.0 of [xx yyy] 2019 made under the Tariff Regulations.
6. 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.
7. 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, Appendix B of the Customs Tariff of the United Kingdom version 1.0 of [xx yyy] 2019, the duty rate will be the by-value percentage with no additional Specific component added.

### Authorised Use Goods (regulation 7 of the Regulations)

1. 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.