The Preferential Tariff implementing the Agreement between the United Kingdom of Great Britain and Northern Ireland and Serbia, 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 Serbia, 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 |

### 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.