The Preferential Tariff implementing the Agreement between the United Kingdom of Great Britain and Northern Ireland and ESA countries - Seychelles, 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 the Seychelles, 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 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 10** | 0.00% |
| **0206 10 95** | 0.00% |
| **0206 29 10** | 0.00% |
| **0206 29 91** | 0.00% |
| **0206 80 00** | 0.00% |
| **0206 90 00** | 0.00% |
| **0207 00 00** | 0.00% |
| **0208 00 00** | 0.00% |
| **0209 00 00** | 0.00% |
| **0210 00 00** | 0.00% |
| **0300 00 00** | 0.00% |
| **0400 00 00** | 0.00% |
| **0403 10 51** | 0.00% + 95.00 € / 100 kg |
| **0403 10 53** | 0.00% + 130.40 € / 100 kg |
| **0403 10 59** | 0.00% + 168.80 € / 100 kg |
| **0403 10 91** | 0.00% + 12.40 € / 100 kg |
| **0403 10 93** | 0.00% + 17.10 € / 100 kg |
| **0403 10 99** | 0.00% + 26.60 € / 100 kg |
| **0403 90 71** | 0.00% + 95.00 € / 100 kg |
| **0403 90 73** | 0.00% + 130.40 € / 100 kg |
| **0403 90 79** | 0.00% + 168.80 € / 100 kg |
| **0403 90 91** | 0.00% + 12.40 € / 100 kg |
| **0403 90 93** | 0.00% + 17.10 € / 100 kg |
| **0403 90 99** | 0.00% + 26.60 € / 100 kg |
| **0405 20 10** | CAD - 0.00% + (AC) 100% |
| **0405 20 30** | CAD - 0.00% + (AC) 100% |
| **0500 00 00** | 0.00% |
| **0511 99 39** | 0.00% |
| **0600 00 00** | 0.00% |
| **0701 00 00** | 0.00% |
| **0702 00 00** | 0.00% |
| **0703 00 00** | 0.00% |
| **0703 10 11** | 01/02 to 30/04 4.80% |
| **0703 10 19** | 01/02 to 30/04 4.80% |
| **0703 20 00** | 01/02 to 31/05 4.80% 01/06 to 31/01 9.60% |
| **0704 00 00** | 0.00% |
| **0705 00 00** | 0.00% |
| **0706 00 00** | 0.00% |
| **0707 00 00** | 0.00% |
| **0708 00 00** | 0.00% |
| **0709 00 00** | 0.00% |
| **0710 00 00** | 0.00% |
| **0710 40 00** | 0.00% + 9.40 € / 100 kg / net drained wt |
| **0711 00 00** | 0.00% |
| **0711 90 30** | 0.00% + 9.40 € / 100 kg / net drained wt |
| **0712 00 00** | 0.00% |
| **0712 20 00** | 0.00% |
| **0713 00 00** | 0.00% |
| **0713 50 00 90** | 0.00% |
| **0713 90 00 90** | 0.00% |
| **0714 00 00** | 0.00% |
| **0802 00 00** | 0.00% |
| **0803 00 00** | 0.00% |
| **0804 00 00** | 0.00% |
| **0805 00 00** | 0.00% |
| **0806 00 00** | 0.00% |
| **0807 00 00** | 0.00% |
| **0808 10 10** | 0.00% |
| **0808 10 80** | 0.00% |
| **0808 30 00** | 0.00% |
| **0808 40 00** | 0.00% |
| **0809 00 00** | 0.00% |
| **0810 00 00** | 0.00% |
| **0811 00 00** | 0.00% |
| **0812 00 00** | 0.00% |
| **0813 00 00** | 0.00% |
| **0813 10 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% |
| **1006 00 00** | 0.00% |
| **1007 00 00** | 0.00% |
| **1008 00 00** | 0.00% |
| **1100 00 00** | 0.00% |
| **1200 00 00** | 0.00% |
| **1209 91 80 10** | 0.00% |
| **1209 99 99 10** | 0.00% |
| **1211 90 30** | 0.60% |
| **1212 99 00** | 0.00% |
| **1300 00 00** | 0.00% |
| **1302 12 00** | 0.00% |
| **1302 13 00** | 0.00% |
| **1302 19 00** | 0.00% |
| **1302 20 10 13** | 0.00% |
| **1302 20 10 61** | 0.00% |
| **1302 20 10 71** | 0.00% |
| **1302 20 90 11** | 0.00% |
| **1302 20 90 61** | 0.00% |
| **1302 20 90 91** | 0.00% |
| **1500 00 00** | 0.00% |
| **1505 00 00** | 0.00% |
| **1516 20 10** | 0.00% |
| **1517 10 10** | 0.00% + 28.40 € / 100 kg |
| **1517 90 10** | 0.00% + 28.40 € / 100 kg |
| **1517 90 93** | 0.00% |
| **1518 00 10** | 0.00% |
| **1518 00 91** | 0.00% |
| **1518 00 95** | 0.00% |
| **1518 00 99** | 0.00% |
| **1521 00 00** | 0.00% |
| **1522 00 10** | 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 10** | 0.00% |
| **1602 50 31** | 0.00% |
| **1602 50 95** | 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% |
| **1702 90 10** | 0.00% |
| **1703 00 00** | 0.00% |
| **1704 00 00** | 0.00% |
| **1704 10 10** | 0.00% + 27.10 € / 100 kg MAX 17.90% |
| **1704 10 90** | 0.00% + 30.90 € / 100 kg MAX 18.20% |
| **1704 90 10** | 0.00% |
| **1704 90 30** | 0.00% + 45.10 € / 100 kg MAX 18.90% + 16.50 € / 100 kg |
| **1704 90 51** | CAD - 0.00% + (AC MAX 18.70% + SD) 100% |
| **1704 90 55** | CAD - 0.00% + (AC MAX 18.70% + SD) 100% |
| **1704 90 61** | CAD - 0.00% + (AC MAX 18.70% + SD) 100% |
| **1704 90 65** | CAD - 0.00% + (AC MAX 18.70% + SD) 100% |
| **1704 90 71** | CAD - 0.00% + (AC MAX 18.70% + SD) 100% |
| **1704 90 75** | CAD - 0.00% + (AC MAX 18.70% + SD) 100% |
| **1704 90 81** | CAD - 0.00% + (AC MAX 18.70% + SD) 100% |
| **1704 90 99** | CAD - 0.00% + (AC MAX 18.70% + SD) 100% |
| **1800 00 00** | 0.00% |
| **1803 00 00** | 0.00% |
| **1804 00 00** | 0.00% |
| **1805 00 00** | 0.00% |
| **1806 10 15** | 0.00% |
| **1806 10 20** | 0.00% + 25.20 € / 100 kg |
| **1806 10 30** | 0.00% + 31.40 € / 100 kg |
| **1806 10 90** | 0.00% + 41.90 € / 100 kg |
| **1806 20 10** | CAD - 0.00% + (AC MAX 18.70% + SD) 100% |
| **1806 20 30** | CAD - 0.00% + (AC MAX 18.70% + SD) 100% |
| **1806 20 50** | CAD - 0.00% + (AC MAX 18.70% + SD) 100% |
| **1806 20 70** | CAD - 0.00% + (AC) 100% |
| **1806 20 80** | CAD - 0.00% + (AC MAX 18.70% + SD) 100% |
| **1806 20 95** | CAD - 0.00% + (AC MAX 18.70% + SD) 100% |
| **1806 31 00** | CAD - 0.00% + (AC MAX 18.70% + SD) 100% |
| **1806 32 00** | CAD - 0.00% + (AC MAX 18.70% + SD) 100% |
| **1806 90 00** | CAD - 0.00% + (AC MAX 18.70% + SD) 100% |
| **1900 00 00** | 0.00% |
| **1901 10 00** | CAD - 0.00% + (AC) 100% |
| **1901 20 00** | CAD - 0.00% + (AC) 100% |
| **1901 90 11** | 0.00% + 18.00 € / 100 kg |
| **1901 90 19** | 0.00% + 14.70 € / 100 kg |
| **1901 90 91** | 0.00% |
| **1901 90 99** | CAD - 0.00% + (AC) 100% |
| **1902 11 00** | 0.00% + 24.60 € / 100 kg |
| **1902 19 10** | 0.00% + 24.60 € / 100 kg |
| **1902 19 90** | 0.00% + 21.10 € / 100 kg |
| **1902 20 91** | 0.00% + 6.10 € / 100 kg |
| **1902 20 99** | 0.00% + 17.10 € / 100 kg |
| **1902 30 10** | 0.00% + 24.60 € / 100 kg |
| **1902 30 90** | 0.00% + 9.70 € / 100 kg |
| **1902 40 10** | 0.00% + 24.60 € / 100 kg |
| **1902 40 90** | 0.00% + 9.70 € / 100 kg |
| **1903 00 00** | 0.00% + 15.10 € / 100 kg |
| **1904 10 10** | 0.00% + 20.00 € / 100 kg |
| **1904 10 30** | 0.00% + 46.00 € / 100 kg |
| **1904 10 90** | 0.00% + 33.60 € / 100 kg |
| **1904 20 10** | CAD - 0.00% + (AC) 100% |
| **1904 20 91** | 0.00% + 20.00 € / 100 kg |
| **1904 20 95** | 0.00% + 46.00 € / 100 kg |
| **1904 20 99** | 0.00% + 33.60 € / 100 kg |
| **1904 30 00** | 0.00% + 25.70 € / 100 kg |
| **1904 90 10** | 0.00% + 46.00 € / 100 kg |
| **1904 90 80** | 0.00% + 25.70 € / 100 kg |
| **1905 10 00** | 0.00% + 13.00 € / 100 kg |
| **1905 20 10** | 0.00% + 18.30 € / 100 kg |
| **1905 20 30** | 0.00% + 24.60 € / 100 kg |
| **1905 20 90** | 0.00% + 31.40 € / 100 kg |
| **1905 31 11** | CAD - 0.00% + (AC MAX 24.20% + SD) 100% |
| **1905 31 19** | CAD - 0.00% + (AC MAX 24.20% + SD) 100% |
| **1905 31 30** | CAD - 0.00% + (AC MAX 24.20% + SD) 100% |
| **1905 31 91** | CAD - 0.00% + (AC MAX 24.20% + SD) 100% |
| **1905 31 99** | CAD - 0.00% + (AC MAX 24.20% + SD) 100% |
| **1905 32 05** | CAD - 0.00% + (AC MAX 20.70% + FD) 100% |
| **1905 32 11** | CAD - 0.00% + (AC MAX 24.20% + SD) 100% |
| **1905 32 19** | CAD - 0.00% + (AC MAX 24.20% + SD) 100% |
| **1905 32 91** | CAD - 0.00% + (AC MAX 20.70% + FD) 100% |
| **1905 32 99** | CAD - 0.00% + (AC MAX 24.20% + SD) 100% |
| **1905 40 00** | CAD - 0.00% + (AC) 100% |
| **1905 90 10** | 0.00% + 15.90 € / 100 kg |
| **1905 90 20** | 0.00% + 60.50 € / 100 kg |
| **1905 90 30** | CAD - 0.00% + (AC) 100% |
| **1905 90 45** | CAD - 0.00% + (AC MAX 20.70% + FD) 100% |
| **1905 90 55** | CAD - 0.00% + (AC MAX 20.70% + FD) 100% |
| **1905 90 70** | CAD - 0.00% + (AC MAX 24.20% + SD) 100% |
| **1905 90 80** | CAD - 0.00% + (AC MAX 20.70% + FD) 100% |
| **2000 00 00** | 0.00% |
| **2001 90 30** | 0.00% + 9.40 € / 100 kg / net drained wt |
| **2001 90 40** | 0.00% + 3.80 € / 100 kg / net drained wt |
| **2001 90 92 10** | 0.00% |
| **2001 90 97 21** | 0.00% |
| **2001 90 97 29** | 0.00% |
| **2001 90 97 31** | 0.00% |
| **2001 90 97 39** | 0.00% |
| **2004 10 91** | CAD - 0.00% + (AC) 100% |
| **2004 90 10** | 0.00% + 9.40 € / 100 kg / net drained wt |
| **2005 20 10** | CAD - 0.00% + (AC) 100% |
| **2005 80 00** | 0.00% + 9.40 € / 100 kg / net drained wt |
| **2008 11 10** | 0.00% |
| **2008 91 00** | 0.00% |
| **2008 99 85** | 0.00% + 9.40 € / 100 kg / net drained wt |
| **2008 99 91** | 0.00% + 3.80 € / 100 kg / net drained wt |
| **2008 99 99 11** | 0.00% |
| **2008 99 99 19** | 0.00% |
| **2008 99 99 20** | 0.00% |
| **2101 00 00** | 0.00% |
| **2101 11 00** | 0.00% |
| **2101 12 92** | 0.00% |
| **2101 12 98** | CAD - 0.00% + (AC) 100% |
| **2101 20 20** | 0.00% |
| **2101 20 92** | 0.00% |
| **2101 20 98** | CAD - 0.00% + (AC) 100% |
| **2101 30 11** | 0.00% |
| **2101 30 19** | 0.00% + 12.70 € / 100 kg |
| **2101 30 91** | 0.00% |
| **2101 30 99** | 0.00% + 22.70 € / 100 kg |
| **2102 00 00** | 0.00% |
| **2102 10 10** | 0.00% |
| **2102 10 31** | 0.00% |
| **2102 10 39** | 0.00% |
| **2102 10 90** | 0.00% |
| **2102 20 11** | 0.00% |
| **2102 20 19** | 0.00% |
| **2102 30 00** | 0.00% |
| **2103 00 00** | 0.00% |
| **2104 00 00** | 0.00% |
| **2105 00 00** | 0.00% |
| **2105 00 10** | 0.00% + 20.20 € / 100 kg MAX 19.40% + 9.40 € / 100 kg |
| **2105 00 91** | 0.00% + 38.50 € / 100 kg MAX 18.10% + 7.00 € / 100 kg |
| **2105 00 99** | 0.00% + 54.00 € / 100 kg MAX 17.80% + 6.90 € / 100 kg |
| **2106 10 00** | 0.00% |
| **2106 10 20** | 0.00% |
| **2106 10 80** | CAD - 0.00% + (AC) 100% |
| **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% |
| **2202 10 00** | 0.00% |
| **2202 91 00** | 0.00% |
| **2202 99 11** | 0.00% |
| **2202 99 15** | 0.00% |
| **2202 99 19** | 0.00% |
| **2202 99 91** | 0.00% + 13.70 € / 100 kg |
| **2202 99 95** | 0.00% + 12.10 € / 100 kg |
| **2202 99 99** | 0.00% + 21.20 € / 100 kg |
| **2204 10 00** | 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** | 0.00% |
| **2204 21 94** | 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 00** | 0.00% |
| **2205 00 00** | 0.00% |
| **2206 00 00** | 0.00% |
| **2207 00 00** | 0.00% |
| **2207 10 00 90** | 0.00% |
| **2207 20 00 90** | 0.00% |
| **2208 00 00** | 0.00% |
| **2208 90 91 90** | 0.00% |
| **2208 90 99 90** | 0.00% |
| **2209 00 00** | 0.00% |
| **2302 00 00** | 0.00% |
| **2303 10 11** | 0.00% |
| **2306 90 19** | 0.00% |
| **2307 00 19** | 0.00% |
| **2308 00 19** | 0.00% |
| **2308 00 90** | 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% |
| **2402 00 00** | 0.00% |
| **2403 00 00** | 0.00% |
| **2500 00 00** | 0.00% |
| **2700 00 00** | 0.00% |
| **2701 00 00** | 0.00% |
| **2702 00 00** | 0.00% |
| **2707 00 00** | 0.00% |
| **2710 00 00** | 0.00% |
| **2711 00 00** | 0.00% |
| **2712 00 00** | 0.00% |
| **2713 00 00** | 0.00% |
| **2800 00 00** | 0.00% |
| **2900 00 00** | 0.00% |
| **2903 00 00** | 0.00% |
| **2904 00 00** | 0.00% |
| **2905 11 00** | 0.00% |
| **2905 12 00** | 0.00% |
| **2905 13 00** | 0.00% |
| **2905 14 00** | 0.00% |
| **2905 16 00** | 0.00% |
| **2905 17 00** | 0.00% |
| **2905 19 00** | 0.00% |
| **2905 22 00** | 0.00% |
| **2905 29 00** | 0.00% |
| **2905 31 00** | 0.00% |
| **2905 32 00** | 0.00% |
| **2905 39 00** | 0.00% |
| **2905 41 00** | 0.00% |
| **2905 42 00** | 0.00% |
| **2905 43 00** | 0.00% + 125.80 € / 100 kg |
| **2905 44 11** | 0.00% + 16.10 € / 100 kg |
| **2905 44 19** | 0.00% + 37.80 € / 100 kg |
| **2905 44 91** | 0.00% + 23.00 € / 100 kg |
| **2905 44 99** | 0.00% + 53.70 € / 100 kg |
| **2905 45 00** | 0.00% |
| **2905 49 00** | 0.00% |
| **2905 59 00** | 0.00% |
| **2906 00 00** | 0.00% |
| **2907 00 00** | 0.00% |
| **2908 00 00** | 0.00% |
| **2909 00 00** | 0.00% |
| **2910 00 00** | 0.00% |
| **2911 00 00** | 0.00% |
| **2912 00 00** | 0.00% |
| **2913 00 00** | 0.00% |
| **2914 00 00** | 0.00% |
| **2915 00 00** | 0.00% |
| **2916 00 00** | 0.00% |
| **2917 00 00** | 0.00% |
| **2918 00 00** | 0.00% |
| **2919 00 00** | 0.00% |
| **2920 00 00** | 0.00% |
| **2921 00 00** | 0.00% |
| **2922 00 00** | 0.00% |
| **2923 00 00** | 0.00% |
| **2924 00 00** | 0.00% |
| **2925 00 00** | 0.00% |
| **2926 00 00** | 0.00% |
| **2927 00 00** | 0.00% |
| **2928 00 00** | 0.00% |
| **2929 00 00** | 0.00% |
| **2930 00 00** | 0.00% |
| **2931 00 00** | 0.00% |
| **2932 00 00** | 0.00% |
| **2933 00 00** | 0.00% |
| **2934 00 00** | 0.00% |
| **2935 00 00** | 0.00% |
| **2938 00 00** | 0.00% |
| **2940 00 00** | 0.00% |
| **2941 00 00** | 0.00% |
| **2942 00 00** | 0.00% |
| **3000 00 00** | 0.00% |
| **3100 00 00** | 0.00% |
| **3200 00 00** | 0.00% |
| **3300 00 00** | 0.00% |
| **3301 00 00** | 0.00% |
| **3302 10 21** | 0.00% |
| **3302 10 29** | CAD - 0.00% + (AC) 100% |
| **3306 00 00** | 0.00% |
| **3307 00 00** | 0.00% |
| **3400 00 00** | 0.00% |
| **3500 00 00** | 0.00% |
| **3501 90 10** | 0.00% |
| **3502 90 70** | 0.00% |
| **3502 90 90** | 0.00% |
| **3503 00 00** | 0.00% |
| **3504 00 00** | 0.00% |
| **3505 10 10** | 0.00% + 17.70 € / 100 kg |
| **3505 10 50** | 0.00% |
| **3505 10 90** | 0.00% + 17.70 € / 100 kg |
| **3505 20 10** | 0.00% + 4.50 € / 100 kg MAX 11.50% |
| **3505 20 30** | 0.00% + 8.90 € / 100 kg MAX 11.50% |
| **3505 20 50** | 0.00% + 14.20 € / 100 kg MAX 11.50% |
| **3505 20 90** | 0.00% + 17.70 € / 100 kg MAX 11.50% |
| **3506 00 00** | 0.00% |
| **3507 00 00** | 0.00% |
| **3600 00 00** | 0.00% |
| **3700 00 00** | 0.00% |
| **3800 00 00** | 0.00% |
| **3801 00 00** | 0.00% |
| **3802 00 00** | 0.00% |
| **3803 00 00** | 0.00% |
| **3804 00 00** | 0.00% |
| **3805 00 00** | 0.00% |
| **3806 00 00** | 0.00% |
| **3807 00 00** | 0.00% |
| **3808 00 00** | 0.00% |
| **3809 10 10** | 0.00% + 8.90 € / 100 kg MAX 12.80% |
| **3809 10 30** | 0.00% + 12.40 € / 100 kg MAX 12.80% |
| **3809 10 50** | 0.00% + 15.10 € / 100 kg MAX 12.80% |
| **3809 10 90** | 0.00% + 17.70 € / 100 kg MAX 12.80% |
| **3809 91 00** | 0.00% |
| **3809 92 00** | 0.00% |
| **3809 93 00** | 0.00% |
| **3810 00 00** | 0.00% |
| **3811 00 00** | 0.00% |
| **3812 00 00** | 0.00% |
| **3813 00 00** | 0.00% |
| **3814 00 00** | 0.00% |
| **3815 00 00** | 0.00% |
| **3816 00 00** | 0.00% |
| **3817 00 00** | 0.00% |
| **3819 00 00** | 0.00% |
| **3820 00 00** | 0.00% |
| **3821 00 00** | 0.00% |
| **3823 00 00** | 0.00% |
| **3824 10 00** | 0.00% |
| **3824 30 00** | 0.00% |
| **3824 40 00** | 0.00% |
| **3824 50 00** | 0.00% |
| **3824 60 11** | 0.00% + 16.10 € / 100 kg |
| **3824 60 19** | 0.00% + 37.80 € / 100 kg |
| **3824 60 91** | 0.00% + 23.00 € / 100 kg |
| **3824 60 99** | 0.00% + 53.70 € / 100 kg |
| **3824 71 00** | 0.00% |
| **3824 72 00** | 0.00% |
| **3824 73 00** | 0.00% |
| **3824 74 00** | 0.00% |
| **3824 75 00** | 0.00% |
| **3824 76 00** | 0.00% |
| **3824 77 00** | 0.00% |
| **3824 78 00** | 0.00% |
| **3824 79 00** | 0.00% |
| **3824 81 00** | 0.00% |
| **3824 82 00** | 0.00% |
| **3824 83 00** | 0.00% |
| **3824 84 00** | 0.00% |
| **3824 85 00** | 0.00% |
| **3824 86 00** | 0.00% |
| **3824 87 00** | 0.00% |
| **3824 88 00** | 0.00% |
| **3824 91 00** | 0.00% |
| **3824 99 00** | 0.00% |
| **3825 00 00** | 0.00% |
| **3826 00 00** | 0.00% |
| **3900 00 00** | 0.00% |
| **4000 00 00** | 0.00% |
| **4100 00 00** | 0.00% |
| **4200 00 00** | 0.00% |
| **4300 00 00** | 0.00% |
| **4400 00 00** | 0.00% |
| **4500 00 00** | 0.00% |
| **4503 00 00** | 0.00% |
| **4504 00 00** | 0.00% |
| **4600 00 00** | 0.00% |
| **5000 00 00** | 0.00% |
| **5100 00 00** | 0.00% |
| **5200 00 00** | 0.00% |
| **5300 00 00** | 0.00% |
| **5306 00 00** | 0.00% |
| **5308 00 00** | 0.00% |
| **5309 00 00** | 0.00% |
| **5310 00 00** | 0.00% |
| **5311 00 00** | 0.00% |
| **5400 00 00** | 0.00% |
| **5500 00 00** | 0.00% |
| **5600 00 00** | 0.00% |
| **5700 00 00** | 0.00% |
| **5800 00 00** | 0.00% |
| **5900 00 00** | 0.00% |
| **6000 00 00** | 0.00% |
| **6100 00 00** | 0.00% |
| **6200 00 00** | 0.00% |
| **6300 00 00** | 0.00% |
| **6400 00 00** | 0.00% |
| **6500 00 00** | 0.00% |
| **6600 00 00** | 0.00% |
| **6700 00 00** | 0.00% |
| **6800 00 00** | 0.00% |
| **6900 00 00** | 0.00% |
| **7000 00 00** | 0.00% |
| **7100 00 00** | 0.00% |
| **7200 00 00** | 0.00% |
| **7201 00 00** | 0.00% |
| **7202 11 00** | 0.00% |
| **7202 19 00** | 0.00% |
| **7202 21 00** | 0.00% |
| **7202 29 00** | 0.00% |
| **7202 30 00** | 0.00% |
| **7202 41 00** | 0.00% |
| **7202 49 00** | 0.00% |
| **7202 50 00** | 0.00% |
| **7202 70 00** | 0.00% |
| **7202 91 00** | 0.00% |
| **7202 92 00** | 0.00% |
| **7202 99 30** | 0.00% |
| **7202 99 80** | 0.00% |
| **7300 00 00** | 0.00% |
| **7301 10 00** | 0.00% |
| **7302 10 90** | 0.00% |
| **7302 30 00** | 0.00% |
| **7303 00 00** | 0.00% |
| **7307 00 00** | 0.00% |
| **7309 00 00** | 0.00% |
| **7310 00 00** | 0.00% |
| **7311 00 00** | 0.00% |
| **7315 00 00** | 0.00% |
| **7316 00 00** | 0.00% |
| **7318 00 00** | 0.00% |
| **7319 00 00** | 0.00% |
| **7320 00 00** | 0.00% |
| **7321 00 00** | 0.00% |
| **7322 00 00** | 0.00% |
| **7323 00 00** | 0.00% |
| **7324 00 00** | 0.00% |
| **7325 00 00** | 0.00% |
| **7326 00 00** | 0.00% |
| **7400 00 00** | 0.00% |
| **7500 00 00** | 0.00% |
| **7600 00 00** | 0.00% |
| **7800 00 00** | 0.00% |
| **7900 00 00** | 0.00% |
| **8100 00 00** | 0.00% |
| **8200 00 00** | 0.00% |
| **8300 00 00** | 0.00% |
| **8400 00 00** | 0.00% |
| **8500 00 00** | 0.00% |
| **8600 00 00** | 0.00% |
| **8700 00 00** | 0.00% |
| **8800 00 00** | 0.00% |
| **8900 00 00** | 0.00% |
| **9000 00 00** | 0.00% |
| **9100 00 00** | 0.00% |
| **9200 00 00** | 0.00% |
| **9300 00 00** | 0.00% |
| **9400 00 00** | 0.00% |
| **9500 00 00** | 0.00% |
| **9600 00 00** | 0.00% |

### 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.