The Preferential Tariff implementing the Agreement between the United Kingdom and Switzerland, version 1.0, dated 05 February 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 ("the Regulations") for the Free Trade Agreement between the Government of the United Kingdom, of the one part, and the Government of Switzerland, 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.

# 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

1. This Table sets out the preferential duty tariff for the Agreement, under regulations 3 and 4 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 3(2) of the Regulations.

| 1 | 2 |
| --- | --- |
| Commodity code | Preferential Duty Rate |
| **0302 11 10** | 0.0% |
| **0302 19 00** | 0.0% |
| **0302 71 00** | 0.0% |
| **0302 72 00** | 0.0% |
| **0302 79 00** | 0.0% |
| **0302 89 10** | 0.0% |
| **0303 14 10** | 0.0% |
| **0303 19 00** | 0.0% |
| **0303 23 00** | 0.0% |
| **0303 24 00** | 0.0% |
| **0303 29 00** | 0.0% |
| **0303 89 10** | 0.0% |
| **0304 31 00** | 0.0% |
| **0304 32 00** | 0.0% |
| **0304 33 00** | 0.0% |
| **0304 39 00 90** | 0.0% |
| **0304 42 50** | 0.0% |
| **0304 49 10** | 0.0% |
| **0304 61 00** | 0.0% |
| **0304 62 00** | 0.0% |
| **0304 63 00** | 0.0% |
| **0304 69 00 90** | 0.0% |
| **0304 82 50** | 0.0% |
| **0304 89 10** | 0.0% |
| **0304 99 21 20** | 0.0% |
| **0304 99 21 90** | 0.0% |
| **0402 29 11** | 43.80 € / 100 kg |
| **0403 10 51** | 0.0% |
| **0403 10 53** | 0.0% |
| **0403 10 59** | 0.0% |
| **0403 10 91** | 0.0% |
| **0403 10 93** | 0.0% |
| **0403 10 99** | 0.0% |
| **0403 90 71** | 0.0% |
| **0403 90 73** | 0.0% |
| **0403 90 79** | 0.0% |
| **0403 90 91** | 0.0% |
| **0403 90 93** | 0.0% |
| **0403 90 99** | 0.0% |
| **0404 90 83 10** | 43.80 € / 100 kg |
| **0405 20 10 10** | 0.0% |
| **0405 20 10 80** | 0.0% |
| **0405 20 30 10** | 0.0% |
| **0405 20 30 80** | 0.0% |
| **0406 00 00** | 0.0% |
| **0602 00 00** | 0.0% |
| **0603 11 00** | 0.0% |
| **0603 12 00** | 0.0% |
| **0603 13 00** | 0.0% |
| **0603 14 00** | 0.0% |
| **0603 15 00** | 0.0% |
| **0603 19 00** | 0.0% |
| **0703 20 00** | 9.6% |
| **0709 51 00** | 0.0% |
| **0709 59 00** | 0.0% |
| **0710 80 61** | 0.0% |
| **0710 80 69** | 0.0% |
| **0712 90 00** | 0.0% |
| **1106 30 90** | 0.0% |
| **1517 10 10** | 0.0% |
| **1517 90 10** | 0.0% |
| **1704 00 00** | 0.0% |
| **1806 00 00** | 0.0% |
| **1900 00 00** | 0.0% |
| **1903 00 00** | 0.0% |
| **2002 90 91 10** | 0.0% |
| **2002 90 99 10** | 0.0% |
| **2003 90 90** | 0.0% |
| **2004 10 91** | 0.0% |
| **2005 20 10** | 0.0% |
| **2005 99 10 10** | 0.0% |
| **2005 99 20 10** | 0.0% |
| **2005 99 30 10** | 0.0% |
| **2005 99 50 10** | 0.0% |
| **2005 99 60 10** | 0.0% |
| **2005 99 80 21** | 0.0% |
| **2005 99 80 91** | 0.0% |
| **2008 11 10** | 0.0% |
| **2008 30 55 20** | 0.0% |
| **2008 30 59 11** | 0.0% |
| **2008 30 59 41** | 0.0% |
| **2008 30 59 91** | 0.0% |
| **2008 30 75 20** | 0.0% |
| **2008 30 79 11** | 0.0% |
| **2008 30 79 91** | 0.0% |
| **2008 30 90 25** | 0.0% |
| **2008 30 90 65** | 0.0% |
| **2008 30 90 75** | 0.0% |
| **2008 40 51 10** | 0.0% |
| **2008 40 59 10** | 0.0% |
| **2008 40 71 20** | 0.0% |
| **2008 40 79 10** | 0.0% |
| **2008 40 90 10** | 0.0% |
| **2008 50 61 10** | 0.0% |
| **2008 50 69 10** | 0.0% |
| **2008 50 71 30** | 0.0% |
| **2008 50 79 10** | 0.0% |
| **2008 50 92 30** | 0.0% |
| **2008 50 98 15** | 0.0% |
| **2008 50 98 93** | 0.0% |
| **2008 70 61 10** | 0.0% |
| **2008 70 69 10** | 0.0% |
| **2008 70 71 30** | 0.0% |
| **2008 70 79 10** | 0.0% |
| **2008 70 92 30** | 0.0% |
| **2008 70 98 15** | 0.0% |
| **2008 70 98 25** | 0.0% |
| **2008 80 50 10** | 0.0% |
| **2008 80 70 10** | 0.0% |
| **2008 80 90 10** | 0.0% |
| **2008 93 91 10** | 0.0% |
| **2008 93 93 10** | 0.0% |
| **2008 93 99 10** | 0.0% |
| **2008 99 43 10** | 0.0% |
| **2008 99 45 30** | 0.0% |
| **2008 99 48 11** | 0.0% |
| **2008 99 48 91** | 0.0% |
| **2008 99 49 10** | 0.0% |
| **2008 99 63 10** | 0.0% |
| **2008 99 67 91** | 0.0% |
| **2008 99 72 10** | 0.0% |
| **2008 99 78 20** | 0.0% |
| **2008 99 99 30** | 0.0% |
| **2009 19 11 21** | 0.0% |
| **2009 19 11 29** | 0.0% |
| **2009 19 11 51** | 0.0% |
| **2009 19 11 59** | 0.0% |
| **2009 19 19 11** | 0.0% |
| **2009 19 19 91** | 0.0% |
| **2009 19 91 11** | 0.0% |
| **2009 19 91 91** | 0.0% |
| **2009 19 98 11** | 0.0% |
| **2009 19 98 91** | 0.0% |
| **2009 21 00 10** | 0.0% |
| **2009 29 11 11** | 0.0% |
| **2009 29 11 19** | 0.0% |
| **2009 29 19 10** | 0.0% |
| **2009 29 91 10** | 0.0% |
| **2009 29 99 10** | 0.0% |
| **2009 31 11 11** | 0.0% |
| **2009 31 11 91** | 0.0% |
| **2009 31 19 11** | 0.0% |
| **2009 31 19 91** | 0.0% |
| **2009 31 51 10** | 0.0% |
| **2009 31 59 10** | 0.0% |
| **2009 31 91 10** | 0.0% |
| **2009 31 99 10** | 0.0% |
| **2009 39 11 11** | 0.0% |
| **2009 39 11 19** | 0.0% |
| **2009 39 19 10** | 0.0% |
| **2009 39 31 11** | 0.0% |
| **2009 39 31 91** | 0.0% |
| **2009 39 39 11** | 0.0% |
| **2009 39 39 91** | 0.0% |
| **2009 39 51 10** | 0.0% |
| **2009 39 55 10** | 0.0% |
| **2009 39 59 10** | 0.0% |
| **2009 39 91 10** | 0.0% |
| **2009 39 95 10** | 0.0% |
| **2009 39 99 10** | 0.0% |
| **2009 41 92 10** | 0.0% |
| **2009 41 92 60** | 0.0% |
| **2009 41 99 10** | 0.0% |
| **2009 49 11 11** | 0.0% |
| **2009 49 11 19** | 0.0% |
| **2009 49 19 10** | 0.0% |
| **2009 49 30 10** | 0.0% |
| **2009 49 91 10** | 0.0% |
| **2009 49 93 10** | 0.0% |
| **2009 49 99 10** | 0.0% |
| **2009 71 20 10** | 0.0% |
| **2009 71 99 10** | 0.0% |
| **2009 79 11 11** | 0.0% |
| **2009 79 11 19** | 0.0% |
| **2009 79 19 10** | 0.0% |
| **2009 79 30 10** | 0.0% |
| **2009 79 91 10** | 0.0% |
| **2009 79 98 10** | 0.0% |
| **2009 79 98 70** | 0.0% |
| **2009 81 31 50** | 0.0% |
| **2009 81 95 10** | 0.0% |
| **2009 81 99 10** | 0.0% |
| **2009 89 11 11** | 0.0% |
| **2009 89 11 19** | 0.0% |
| **2009 89 19 10** | 0.0% |
| **2009 89 34 40** | 0.0% |
| **2009 89 35 21** | 0.0% |
| **2009 89 35 29** | 0.0% |
| **2009 89 35 41** | 0.0% |
| **2009 89 35 45** | 0.0% |
| **2009 89 35 51** | 0.0% |
| **2009 89 35 59** | 0.0% |
| **2009 89 36 10** | 0.0% |
| **2009 89 38 11** | 0.0% |
| **2009 89 38 21** | 0.0% |
| **2009 89 38 91** | 0.0% |
| **2009 89 50 10** | 0.0% |
| **2009 89 61 10** | 0.0% |
| **2009 89 63 10** | 0.0% |
| **2009 89 69 10** | 0.0% |
| **2009 89 71 10** | 0.0% |
| **2009 89 73 11** | 0.0% |
| **2009 89 73 91** | 0.0% |
| **2009 89 79 11** | 0.0% |
| **2009 89 79 41** | 0.0% |
| **2009 89 79 91** | 0.0% |
| **2009 89 85 10** | 0.0% |
| **2009 89 86 11** | 0.0% |
| **2009 89 86 21** | 0.0% |
| **2009 89 86 91** | 0.0% |
| **2009 89 88 10** | 0.0% |
| **2009 89 89 11** | 0.0% |
| **2009 89 89 21** | 0.0% |
| **2009 89 89 91** | 0.0% |
| **2009 89 96 10** | 0.0% |
| **2009 89 97 21** | 0.0% |
| **2009 89 97 91** | 0.0% |
| **2009 89 99 15** | 0.0% |
| **2009 89 99 17** | 0.0% |
| **2009 89 99 19** | 0.0% |
| **2101 12 92 92** | 0.0% |
| **2101 12 92 99** | 0.0% |
| **2101 12 98** | 0.0% |
| **2101 20 20** | 0.0% |
| **2101 20 92 82** | 0.0% |
| **2101 20 92 99** | 0.0% |
| **2101 20 98** | 0.0% |
| **2103 20 00** | 0.0% |
| **2103 90 30** | 0.0% |
| **2103 90 90** | 0.0% |
| **2104 00 00** | 0.0% |
| **2105 00 00** | 0.0% |
| **2106 10 80 31** | 0.0% |
| **2106 10 80 39** | 0.0% |
| **2106 10 80 70** | 0.0% |
| **2106 90 00** | 0.0% |
| **2208 90 91** | 0.0% |
| **2208 90 99** | 0.0% |
| **2915 00 00** | 0.0% |
| **2915 11 00** | 0.0% |
| **2915 12 00** | 0.0% |
| **2915 13 00 10** | 0.0% |
| **2915 13 00 90** | 0.0% |
| **2915 21 00** | 0.0% |
| **2915 24 00** | 0.0% |
| **2915 29 00** | 0.0% |
| **2915 31 00** | 0.0% |
| **2915 32 00** | 0.0% |
| **2915 33 00** | 0.0% |
| **2915 36 00** | 0.0% |
| **2915 39 00** | 0.0% |
| **2915 40 00** | 0.0% |
| **2915 50 00** | 0.0% |
| **2915 60 00** | 0.0% |
| **2915 70 00** | 0.0% |
| **2915 90 00** | 0.0% |
| **2916 19 40** | 0.0% |
| **2918 00 00** | 0.0% |
| **2918 11 00** | 0.0% |
| **2918 12 00** | 0.0% |
| **2918 13 00** | 0.0% |
| **2918 14 00** | 0.0% |
| **2918 15 00** | 0.0% |
| **2918 16 00** | 0.0% |
| **2918 17 00** | 0.0% |
| **2918 18 00** | 0.0% |
| **2918 19 30** | 0.0% |
| **2918 19 98** | 0.0% |
| **2918 21 00** | 0.0% |
| **2918 22 00** | 0.0% |
| **2918 23 00** | 0.0% |
| **2918 29 00** | 0.0% |
| **2918 30 00** | 0.0% |
| **2918 91 00** | 0.0% |
| **2918 99 00** | 0.0% |
| **2932 20 00** | 0.0% |
| **2932 20 20** | 0.0% |
| **2932 20 90** | 0.0% |
| **3501 10 50** | 0.0% |
| **3501 10 90** | 0.0% |
| **3501 90 00** | 0.0% |
| **3824 10 00** | 0.0% |
| **3824 10 00 10** | 0.0% |
| **3824 10 00 90** | 0.0% |
| **3824 99 61** | 0.0% |
| **3911 90 99** | 0.0% |
| **3911 90 99 10** | 0.0% |
| **3911 90 99 25** | 0.0% |
| **3911 90 99 30** | 0.0% |
| **3911 90 99 35** | 0.0% |
| **3911 90 99 40** | 0.0% |
| **3911 90 99 43** | 0.0% |
| **3911 90 99 45** | 0.0% |
| **3911 90 99 53** | 0.0% |
| **3911 90 99 57** | 0.0% |
| **3911 90 99 60** | 0.0% |
| **3911 90 99 65** | 0.0% |
| **3911 90 99 70** | 0.0% |
| **3911 90 99 86** | 0.0% |
| **3911 90 99 90** | 0.0% |
| **3913 90 00** | 0.0% |
| **3913 90 00 10** | 0.0% |
| **3913 90 00 20** | 0.0% |
| **3913 90 00 30** | 0.0% |
| **3913 90 00 85** | 0.0% |
| **3913 90 00 87** | 0.0% |
| **3913 90 00 88** | 0.0% |
| **3913 90 00 93** | 0.0% |
| **3913 90 00 95** | 0.0% |
| **3913 90 00 99** | 0.0% |
| **7310 00 00** | 0.0% |
| **7310 10 00** | 0.0% |
| **7310 21 11** | 0.0% |
| **7310 21 19** | 0.0% |
| **7310 21 91** | 0.0% |
| **7310 21 99** | 0.0% |
| **7310 29 10** | 0.0% |
| **7310 29 90** | 0.0% |

### 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 7(1) of the Regulations, which meet the conditions of regulation 7(2) of the Regulations attract the relevant duty rates shown in column 2.

# ANNEX II PREFERENTIAL QUOTA TABLE

1. This Table sets out the preferential quota duty rates for the Agreement, under regulation 4 of the Regulations.
2. The Quota Number in column 1 is defined in regulation 4(4) of the Regulations.
3. 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 regulation 8 of the Regulations.
4. The Commodity Code in column 3 is the commodity code classifying the goods.
5. The Quota Duty Rate in column 4 is defined in regulation 4(2) of the Regulations.
6. The Quota Volume in column 5 under regulation 11 of the Regulations is the maximum quantity of quota goods that can be imported under the quota during the quota period.
7. The Quota Open Date in column 6 is the date on which the quota period commences under regulation 10 of the Regulations.
8. The Quota Close Date in column 7 is the date on which the quota period ends under regulations 10(1) and (3) of the Regulations.
9. The 2019 Quota Volume in column 8 is defined in regulation 11(2) of the Regulations.

### Entry Price Goods (regulation 5 of the Regulations)

1. 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 6 of the Regulations)

1. 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 7 of the Regulations)

1. 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.