| Element of Annex I | UK treatment | State of play |
| --- | --- | --- |
| Part One, Section I (General Rules) | | |
| A General rules for the interpretation of the Combined Nomenclature | Tariff Document Annex I | Drafted (awaiting comment) |
| B General rules concerning duties | Paras 1-3 in Tariff Document Part 3 paras 2 to 6.  Paras 4-10 in Tariff Document Annex V | Drafted (awaiting comment) |
| C General rules applicable both to nomenclature and to duties | Tariff Document Annex V paras 7 to 9 | Drafted (awaiting comment) |
| Part One, Section II (Special Provisions) | | |
| A Goods for certain categories of ships, boats and other vessels and for drilling or production platforms | See reliefs instructions part A | To be resolved with HMRC |
| B Civil aircraft and goods for use in civil aircraft | See reliefs instructions part B | To be resolved with HMRC |
| C Pharmaceutical products | To be confirmed | Not yet incorporated |
| D Standard rate of duty | Tarif Document Part 3 paras 7-11 | Drafted, awaiting comment |
| E Containers and packing materials | Tariff Document Part 3 paras 12-14 | Drafted, awaiting comment |
| F Favourable tariff treatment by reason of the nature of the goods | To be covered either by Tariff Document text or reliefs instructions | Not yet incorporated |
| Signs, abbreviations and symbols | Equivalent to appear in Tariff Document | Not yet incorporated |
| Supplementary units | Outside scope of Taxation (Cross-border Trade) Act. | No further action required |
| Part Two – Schedule of Customs Duties | Tariff Document Annexes 2 to 4 | In development, not yet incorporated |
| Part Three – Tariff Annexes |  |  |
| Annex 1 Agricultural components (EA), additional duties for sugar (AD S/Z) and additional duties for flour (AD F/ M) | To be confirmed | Not yet incorporated |
| Annex 2 Products to which an entry price applies | To be confirmed | Not yet incorporated |
| Annexes 3 to 6 Lists of pharmaceutical substances which qualify for duty-free treatment | To be confirmed | Not yet incorporated |
| Annex 7 (unused) | No treatment necessary! | No further action required |
| Annex 8 Goods unfit for consumption (list of denaturants) | See Part One Section II F above | Not yet incorporated |
| Annex 9 Certificates | These provisions concerning certificates for specific products (certain grapes, tobacco and nitrates) should not be considered tariff measures to be implemented as part of the customs tariff | Review whether these should be covered elsewhere in UK law |
| Annex 10 Statistical TARIC codes | Since this is described as indicative information, it should not be put in UK law | No further action required |