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**THE CUSTOMS TARIFF OF THE UNITED KINGDOM**

**Version 1.0 of xx yyy 2019**

PART ONE: OVERVIEW

1. This document is the UK Tariff to which the following regulations under Part 1 of the Taxation (Cross-border Trade) Act refer:
   * The Customs Tariff (Establishment) Regulations 2019;
   * The Customs (Suspension of Duty) Regulations 2019;
   * The Customs (Miscellaneous Reliefs) Regulations 2019;
2. Part Two of this document and the associated annexes defines the UK Goods Classification, a system that:

* classifies goods according to their nature, origin or any other factor,
* gives codes to the goods as so classified.

1. Part Three of this document and the associated annexes completes the UK customs tariff by specifying:

* the rate of import duty applicable to goods falling within the codes defined by the UK Goods Classification (whether by a formula or otherwise), and
* rules for determining the amount of import duty applicable to those goods.

PART TWO: THE UNITED KINGDOM GOODS CLASSIFICATION

1. The United Kingdom Goods Classification (UKGC) is a system of classification of goods for the purposes of levying import duty on goods imported into the United Kingdom.
2. Under the UKGC, each class of goods is allocated a code.
3. The codes are listed in the Classification Table, which appears at Annex II.
4. For convenience, the Classification Table is organised into:
   1. Sections;
   2. Chapters and,
   3. in some cases, sub-Chapters,

so labelled.

1. The Classification Table is further organised into headings, so labelled.
2. Each heading is identified by four digits, the first two indicating the Chapter number and the second two the numerical order in which the heading appears within that Chapter. These digits form the first four digits of the heading code.
3. Headings may be subdivided, any number of times, into subheadings.
4. Any subheading will either have a numerical code, or itself be subdivided.
5. The first four digits of a code associated with a subheading indicate the heading within which the subheading falls.
6. [A subheading code, the rightmost digits of which are zero, may be truncated to drop some or all of the zeroes to the right. The code and its truncated form(s) are equivalent and interchangeable.]
7. The level of a subheading is the number of times that a heading has been divided to reach that subheading. A heading is taken to be at level zero. A level is a “higher” if it involves fewer divisions than another level. Therefore level 0 is the highest level, level 1 the next highest, and so on.
8. For each heading and for each subheading that has a code, the Classification Table sets out:
   1. a code;
   2. text that, through the application of the rules of classification, determines the goods that fall within that code.
9. [Option: Where the text in the Classification Table reads “Other”, this is to be taken as “other than goods at the same level within the identical subheading(s)”.]
10. [further explanation dependent upon what presentation is chosen]
11. The Rules of Classification determine into which class any goods should be classified.
12. The Rules of Classification consist of:
    1. the general rules for interpretation (see Annex I), including the Section Notes, Chapter Notes and Subheading Notes to which these general rules give effect;
    2. additional rules of classification.

PART THREE: THE UK TARIFF

1. For the purposes of the Customs Tariff of the United Kingdom:
   1. the “Tariff Table” is the table that appears at Annex III;
   2. the “Supplementary Tariff Information Table” is the table that appears at Annex IV;
   3. the “Rules of Calculation” are those rules set out in Annex V and its appendices;
   4. a “Duty Expression” is any alphanumeric information appearing in column [3] of the Tariff Table or the Supplementary Tariff Information Table;
   5. a “standard case” is as defined in section 8(8) of the Taxation (Cross-border Trade) Act 2018;
   6. the “rate of import duty applicable” or “Tariff Rate” is the amount of import duty applicable expressed as a percentage of the value of the goods in question [possible reference to valuation regulations].
2. The amount of import duty applicable to imported goods originating in countries which are Contracting Parties to the General Agreement on Tariffs and Trade or with which the United Kingdom has concluded agreements containing the most-favoured-nation tariff clause shall be as follows:
   1. in standard case, as provided by paragraph 4;
   2. where column [4] of the Tariff Table shows that the legislation giving force to the provision is the [Customs (Suspension of Duty) Regulations 2019], the amount of import duty applicable shall, as provided by those regulations, be, up to and including but not beyond the date is shown in column [5] of the Tariff Table, the amount of duty determined by applying the Rules of Calculation to the duty expression in column [3] of the Tariff Table;
   3. where column [4] of the Tariff Table shows that the legislation giving force to the provision is the [Customs (Miscellaneous Reliefs) Regulations 2019 – Section G], the amount of import duty applicable shall, as provided by those regulations, be the amount of duty determined by applying the rules of calculation to the duty expression in column [3] of the Tariff Table.
3. The amount of import duty applicable in a standard case shall be:
   1. where column [4] of the Tariff Table shows that the legislation giving force to the provision is the [Customs Tariff (Establishment) Regulations 2019], the amount of import duty applicable in a standard case shall be the amount of duty determined by applying the rules of calculation to the duty expression in column [3] of the Tariff Table;
   2. where column [4] of the Tariff Table shows that the legislation giving force to the provision is the [Customs (Suspension of Duty) Regulations 2019], the amount of import duty applicable in a standard case shall be the amount of duty determined by applying the rules of calculation to the duty expression in column [3] of the Supplementary Tariff Information Table;
   3. where column [4] of the Tariff Table shows that the legislation giving force to the provision is the [Customs (Miscellaneous Reliefs) Regulations 2019 – Section F], the amount of import duty applicable shall, as provided by those regulations, be the amount determined by the duty expression shown against the Goods Code in question in column [3] of the Tariff Table.
4. Unless the context requires otherwise, these amounts are applicable to goods imported from any third country other than those referred to above.
5. Where column [4] of the Tariff Table shows that the legislation giving force to the provision is the [Customs (Miscellaneous Reliefs) Regulations 2019 – Section F], in circumstances in which those regulations do not apply and unless otherwise provided, the amount of import duty applicable shall be the amount determined by the duty expression shown against the Goods Code in question in column [3] of the Supplementary Tariff Information Table.
6. Paragraphs 3 to 6 shall not preclude the United Kingdom from applying customs duties other than those set out above where the application of such other duties is justified by the law of the United Kingdom.

Standard rate of duty

1. Customs duty shall be charged at the flat rate of 2.5% of the value of the goods on goods:
   * + contained in consignments sent by one private individual to another, or
     + contained in travellers' personal luggage,

provided that such importations are not of a commercial nature.

1. This flat-rate 2.5% customs duty shall apply, provided that the intrinsic value of the goods subject to import duty does not exceed € 700 per consignment or per traveller.
2. Such flat-rate assessment shall not apply to goods for which the rate of duty in a standard case, as defined by section 8(8) of the Taxation (Cross-border Trade) Act is 0 and to goods of Chapter 24 which are contained in a consignment or in travellers' personal luggage:

* in amounts exceeding those laid down in [Regulation X of the regulations dealing with the common system of reliefs] or
* pursuant to [Regulation Y of the regulations dealing with the common system of reliefs].

1. Importations shall be treated as not being of a commercial nature if:
2. in the case of goods contained in consignments sent by one private individual to another, such consignments:
   * + - are of an occasional nature,
       - contain goods exclusively for the personal use of the consignee or his family, which do not by their nature or quantity reflect any commercial interest and
       - are sent to the consignee by the consignor free of payment of any kind;
3. in the case of goods contained in travellers' personal luggage, they:
   * are of an occasional nature, and
   * consist exclusively of goods for the personal use of the travellers or their families, or of goods intended as presents; the nature and quantity of such goods must not be such as might indicate that they are being imported for commercial reasons.
4. The flat rate of customs duty shall not apply to goods imported under the conditions set out in paragraphs 7 to 10 if the person entitled has, before the said flat rate is applied to them, requested that they be subject to the customs duties appropriate to them. All the goods making up the consignment shall then be subject to the import duties which are appropriate to them, without prejudice to the duty-free admission provided for pursuant to [the relevant regulations of the regulations dealing with the common system of reliefs].

Import Duty Applicable to Containers and Packing Materials

1. The following provisions are applicable to the containers and packing materials referred to in general interpretative rule 5(a) and (b) and put into free circulation at the same time as the goods which they contain or with which they are presented.
2. When the containers and packing materials are classified with the goods in accordance with the provisions of general interpretative rule 5, they shall be:
   1. chargeable at the same rate of customs duty as the goods:

* where such goods are subject to a By Value customs duty, or
* where they are to be included in the dutiable weight of the goods;
  1. admitted free of customs duties:
* where the goods are free of customs duty, or
* where the goods are dutiable otherwise than by reference to weight or value, or
* where the weight of the containers and packing materials is not to be included in the dutiable weight of the goods.

1. Where containers and packing materials covered by the provisions of paragraph 13 (a) and (b) contain or are presented with goods of several differentCodes, the weight and value of the containers and packing materials shall, for the purpose of determining their dutiable weight or value, be apportioned among all the goods contained, in proportion to the weight or value of those goods.

ANNEX I

GENERAL RULES FOR THE INTERPRETATION OF THE UNITED KINGDOM GOODS CLASSIFICATION

Classification of goods in the United Kingdom Goods Classification shall be governed by the following principles:

1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions:
2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.

(b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.

1. When by application of Rule 2 (b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:
2. The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
3. Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.
4. When goods cannot be classified by reference to 3(a) or 3(b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.
5. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.
6. In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein:

(a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character;

(b) Subject to the provisions of Rule 5(a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.

1. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Subheading Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

ANNEX II

CLASSIFICATION TABLE

(To be organised by section and chapter)

(Table to show goods code and description of goods)

ANNEX III

TARIFF TABLE

(To be organised by chapter)

(Table to show:

* Goods code
* Duty expression – format to be confirmed
* Legal base
* End date (where applicable)
* (for information only) goods description
* (subject to confirmation) other information relevant to determining the amount of import duty applicable – in particular, whether, subject to a condition, a relief applies)

[Possible format shown below]

UK CUSTOMS TARIFF  
SECTION I LIVE ANIMALS; ANIMAL PRODUCTS

# Chapter 01 Live Animals

## Chapter Notes

1. This chapter covers all live animals except:

* fish and crustaceans, molluscs and other aquatic invertebrates, of heading 0301, 0306, 0307 or 0308;
* cultures of micro-organisms and other products of heading 3002; and
* animals of heading 9508.

| [1] | [3] | [4] | [5] | [6] | [2] |
| --- | --- | --- | --- | --- | --- |
| Classification  Code | Duty Expression | Legal Base | End Date | Notes | Description |
| **0101** |  |  |  |  | **Live horses, asses, mules and hinnies** |
|  |  |  |  |  | - Horses |
| **0101 21 00** | 0% | 8 |  |  | - - Pure-bred breeding animals |
| **0101 29** |  |  |  |  | - - Other |
| **0101 29 10** | 0% | 19 |  |  | - - - For slaughter |
| **0101 29 90** | 11.5% | 8 |  |  | - - - Other |
| **0101 30 00** | 7.7% | 8 |  |  | - Asses |
| **0101 90 00** | 10.9% | 8 |  |  | - Other |
| **0102** |  |  |  |  | **Live bovine animals** |
|  |  |  |  |  | - Cattle |
| **0102 21** |  |  |  |  | - - Pure-bred breeding animals |
| **0102 21 10** | 0% | 8 |  |  | - - - Heifers (female bovines that have never calved) |
| **0102 21 30** | 0% | 8 |  |  | - - - Cows |

ANNEX IV

SUPPLEMENTARY TARIFF INFORMATION TABLE

(Table to show:

* Goods code
* Duty expression
* (for information only) goods description)

ANNEX V

RULES OF CALCULATION

1. A duty expression consisting of a number in the range 0 to 100 and a percentage symbol means that the amount of import duty applicable is the given percentage of the value of the goods [make reference here to valuation regulations]. Reference to a By Value Duty is reference to a duty expression of this form.
2. A duty expression consisting of a sum of money in [euros], the division symbol “/” and any abbreviation of a measure of quantity appearing in Appendix A means that the amount of import duty applicable is the quantity of goods multiplied by the sum of money appearing in the duty expression. Reference to a Specific Duty is reference to a duty expression of this form.
3. Where a duty expression includes an addition sign, the amount of import duty applicable is the sum of the duty expression appearing before the addition sign and the duty expression appearing after the addition sign. Reference to a Compound Duty is reference to a duty expression of this form.
4. The symbol ‘EA’ indicates that the goods concerned are chargeable with an ‘agricultural component’ fixed in accordance with Annex 1.
5. The symbol ‘AD S/Z’ or ‘AD F/M’ in Chapters 17 to 19 indicates that the maximum rate of duty consists of an *ad valorem* duty plus an additional duty for certain forms of sugar or for flour. This additional duty is fixed in accordance with the provisions of Annex 1.
6. In Chapter 22, the symbol ‘€ /% vol/hl’ means that a specific duty, expressed in euro, is to be calculated for each percentage volume of alcohol per hectolitre. Thus, a beverage having an alcohol content by volume of 40 % is to be charged as follows:

* ‘€ 1/% vol/hl’ = € 1 × 40, giving a duty of € 40 per hectolitre, or
* ‘€ 1/% vol/hl + € 5/hl’ = € 1 × 40 plus € 5, giving a duty of € 45 per hectolitre.

Where, in addition, a minimum (MIN) value is shown, for example ‘€ 1,6/% vol/hl MIN € 9/hl’, it means that the duty, calculated on the basis of the above rule, is to be compared with the minimum duty, for example ‘€ 9/hl’, and the higher of the two is to be applied[[1]](#footnote-1).

Where, in Chapters 17 to 19 and 21 a maximum (MAX) value is shown, for example '(9 + EA) MAX (24,2 + AD S/Z)', it means that the duty calculated by the addition of 9 % and the 'agricultural component' (EA) may not exceed the sum of 24,2 % and the additional duty on sugar ('AD S/Z').

1. Unless provided otherwise, the [reference to valuation regulations] shall be applied to determine, in addition to the value for the assessment of customs duties with a By Value component, the values by reference to which the scope of certain headings or subheadings is defined.
2. The dutiable weight, in the case of goods chargeable by weight, and the weights by reference to which the scope of certain headings or subheadings is defined, shall be taken to be:

(a) in the case of a reference to ‘gross weight’, the aggregate weight of the goods and of all the packing materials and packing containers;

(b) in the case of a reference to ‘net weight’ or simply to ‘weight’ without qualification, the weight of the goods themselves without packing materials and packing containers of any kind.

1. Where the import duty applicable under the authorised use arrangements to goods for a specific authorised use is not lower than that which would otherwise be applicable to the goods, the said goods shall be classified in the code referring to the authorised use and [the UK equivalent] shall not apply.

(In this annex include all rules relating to complex duty expressions)

(In this annex include such provisions of the Union Customs Code as relate to the calculation of the amount of import duty applicable, e.g. Article 85)

(For information, this annex should cross-refer to valuation regulations)

(In this Annex, recreate if needed Part Three Section I of Annex 1 of Reg 2658/87 and the UK version of any supporting requirements in EU legislation to which this section refers:

* agricultural components
* products to which an entry price applies)

Appendix A

1. The following table sets out abbreviations of measures of quantity used in duty expressions.

|  |  |
| --- | --- |
| Abbreviation | Full meaning |
| cm/s | Centimetre(s) per second |
| Kbit | 1,024 bits |
| kg, gross | Kilogram, gross |
| kg, net | Kilogram, net |
| kg, net drained wt | Kilogram drained net weight |
| kg, net dry | Kilogram net, of dry matter |
| Mbit | 1,048,576 bits |
| ml/g | Millilitre(s) per gram |
| mm/s | Millimetre(s) per second |
|  |  |

1. The terms ‘packing materials’ and ‘packing containers’ mean any external or internal containers, holders, wrappings or supports other than transport devices (for example, transport containers), tarpaulins, tackle or ancillary transport equipment. The term ‘packing containers’ does not cover the containers referred to in general rule 5(a). [↑](#footnote-ref-1)