Instructions to Solicitors: Reliefs not covered elsewhere

Introduction

1. These instructions form part of a package of instructions that address the need for government to establish the ability to charge duty on imports to the UK following withdrawal from the European Union. This package of instructions establishes the (UK) customs tariff using powers in the Taxation (Cross-border Trade) Bill. It is assumed for the purposes of these instructions that the Taxation (Cross-border Trade) Bill receives Royal Assent unamended.
2. Clause 8 of the Taxation (Cross-border Trade) Bill defines the customs tariff as a system that—

(a) classifies goods according to their nature, origin or any other factor,

(b) gives codes to the goods as so classified,

(c) specifies the rate of import duty applicable to goods falling within those codes (whether by a formula or otherwise), and

(d) contains rules for determining the amount of import duty applicable to

those goods.

Within the planned package of tariff instructions, an SI under clause 8 will set up the customs tariff for all standard cases. Other elements of the package address other cases, such as where preferential rates of import duty apply in line with a free trade agreement. Clause 8 defines a “standard case” as one other than where clauses 9 to 15 or 19(4) apply.

1. Within the tariff package, these instructions concern cases where policy is to grant a full or partial relief from liability to import duty, and no provision has been made for this elsewhere. Many reliefs are already covered by the separate instructions on customs duty reliefs (package 8 of customs secondary legislation) or instructions on special procedures (package 6 of customs secondary legislation). These further instructions cover:
   1. certain categories of ships, boats and other vessels and for drilling or production platforms;
   2. civil aircraft and goods for use in civil aircraft;
   3. certain products intended for the construction, maintenance and repair of aircraft currently provided for by [Regulation 3050/95](http://eur-lex.europa.eu/legal-content/EN/TXT/?qid=1525028546168&uri=CELEX:01995R3050-20020701);
   4. certain goods imported with airworthiness certificates currently provided for by [Regulation 1147/02](http://eur-lex.europa.eu/legal-content/EN/TXT/?qid=1525789815019&uri=CELEX:32002R1147);
   5. certain weapons and military equipment where certified by a competent authority (see [Regulation 150/03](http://eur-lex.europa.eu/legal-content/EN/TXT/?qid=1511866711584&uri=CELEX:32003R0150));
   6. certain goods for which the most favoured nation applied rate is lower than the rate specified in the EU World Trade Organisation schedule (the bound rate), typically indicated by a footnote to the annex of [Regulation 1925/17](http://eur-lex.europa.eu/legal-content/EN/TXT/?qid=1512039110556&uri=CELEX:32017R1925);
   7. goods subject to authorised use relief, to the extent not covered elsewhere.
2. These instructions consider as a priority the scenario that would call for the most urgent action, that in which the UK withdraws from the EU in March 2019 without reaching an agreement with the EU that covers trade (“no deal” scenario). In this scenario, there would be no implementation period and the UK would operate an independent trade policy, including setting UK tariffs, immediately. Relevant legislation must therefore be ready to come into force in March 2019. The plan is to have the tariff package of SIs ready to be laid in autumn 2018.

Policy with regard to reliefs covered by these instructions

1. No decision has yet been taken on the amounts of import duty that will be applicable under the UK customs tariff following withdrawal. This includes decisions on which reliefs may apply. Decisions will be shaped by the UK’s trade policy principles[[1]](#footnote-1). However, there is a strong working assumption that existing reliefs will continue to apply, so that uncertainty is largely centred on whether additional reliefs might be introduced.
2. Until policy decisions are made, it will not be possible to finalise tariff package instructions, including the annexes to these instructions. However, there are issues that it will be useful to consider at this stage, so that when decisions on reliefs (goods concerned, amount of duty relieved, any condition for the relief to apply), are made these can be implemented rapidly.
3. For the purposes of these instructions, we wish to produce instructions that would allow the existing set of reliefs (not covered elsewhere) that currently apply (as of 1 January 2018) in the UK while it is a member state of the EU to be implemented.

Background: customs tariff in standard form, and presentational implications

1. Instructions are currently being drafted for the clause 8 SI that will establish the customs tariff in standard form. This will set out, with a view to the benefits of administrative continuity, a UK goods classification consistent with the current EU classification. The working title (to be reviewed) for this is the UK Goods Classification (UKGC)). Within this classification, each class of goods will be assigned a goods classification code (“Code”). The SI will set out rules for determining the correct Code for any class of goods.
2. It is planned that the SI will refer and give force to a document (the “Tariff Document”), setting out for each goods code the amount of import duty applicable. The Tariff Document will be published alongside or in advance of the laying of the SI before Parliament.
3. Unless a legal impediment is identified, we should like the reliefs to which these instructions will give force also to be listed in the Tariff Document. This is to aid stakeholder comprehension. For example, it will be useful for stakeholders to see in the same place that a relief that will actually apply, in addition to the rate of import duty that would apply were the relief not in force.

Overarching legislation

1. Article 31 of the [Treaty on the Functioning of the European Union](https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:12012E/TXT) empowers the EU Council to fix tariff duties. [Regulation 2658/87](http://eur-lex.europa.eu/legal-content/EN/TXT/?qid=1511441567861&uri=CELEX:31987R2658) (as amended, most recently by [Regulation 1925/17](http://eur-lex.europa.eu/legal-content/EN/TXT/?qid=1512039110556&uri=CELEX:32017R1925)) sets out the EU classification of goods and tariff rates that generally apply.
2. Clause 19 of the Taxation (Cross-border Trade) Bill provides that:

(1) The Treasury may by regulations make provision for full or partial relief from a liability to import duty.

(2) The regulations may provide for the relief to be given by reference to any

factor, for example—

(a) the nature or origin of goods or anything else by reference to which goods are classified in the customs tariff,

(b) anything in the customs tariff by reference to which the amount of import duty applicable to goods is determined,

(c) the purposes for which goods are imported,

(d) the person by whom, or for whose benefit, goods are imported, and

(e) the circumstances in which goods are imported.

(3) The regulations may provide for a relief to be conditional on (among other

things) the export of goods in accordance with the applicable export provisions.

(4) In the case of goods that are declared for an authorised use procedure or temporary admission procedure, the Treasury—

(a) must exercise the power to make regulations under this section so as to secure that the rate of import duty applicable to the goods is lower than the applicable rate in the customs tariff in its standard form, and

(b) may secure that result by amending the customs tariff.

General policy across reliefs covered

1. A relief, if not given effect under clause 19(4), will be part of the customs tariff in a standard case. We should normally expect that where a relief applies, in the absence of that relief a non-zero amount of import duty would be applicable under the customs tariff. However, if in the absence of the relief, the amount of import duty applicable would be zero, or for other reasons no liability for import duty would arise, we should, once a relief has been established by these instructions, like:
   1. for the relief nevertheless to exist in so far as it has any implications beyond the amount of import duty applicable, for example with regard to administrative provisions;
   2. for the relief, notwithstanding that it has no current effect on import duty applicable, to apply automatically (without need for legislation to reinstate or renew it) in the event that other legislative changes would, in the absence of the relief, result in a non-zero liability for import duty.
2. We want to be able to remove or diminish the effect of any relief established under clause 19 by a subsequent SI under the negative Parliamentary procedure under clause 32(5) of the Taxation (Cross-border Trade) Bill (whether or not the relief is implemented by amending the customs tariff).
3. The statutory instrument should give force to a list of measures in the Tariff Document, where a measure in the list contains:
   1. a goods Code (in theory including an extension known as an “additional code”[[2]](#footnote-2))
   2. a description of goods;
   3. a duty expression describing the reduced amount of duty applicable as a result of the relief;
   4. reference to any conditions that may apply;
   5. a marker indicating that the measure is to be given force by the statutory instrument under clause 19 to which these instructions refer.
4. The Codes within the list of measures will in some cases expand upon those associated with measures in the Tariff Document that are to be given force by the SI under clause 8. We propose that in order to establish a comprehensive classification for most favoured nation tariffs, the Tariff Document cover all Codes given force by the proposed SIs under clauses 8, 12 (tariff suspensions) and 19, and that the rules for interpretation of the UK Goods Classification, including section and chapter notes, apply to the goods descriptions set out in the Tariff Document as a whole. Consistent with the existing approach and for convenience, the Codes will be listed in the Tariff Document in numerical order.
5. For the purposes of these instructions, a good will “fall within” a Code if it meets the description applying to the Code, including where its Code is a subdivision of the Code in question. The SI planned under clause 8 will establish the legal definition of goods falling under these Codes.
6. In the event that legislation changes the definitions of the goods which fall within one of the Codes specified, we want the changed definitions to apply to this relief, without the need for further legislation under clause 19.
7. The statutory instrument should come into force from “exit day” as defined in the EU (Withdrawal) Bill (on the assumption that in the event of an implementation period, further legislation would defer this).

A: relief for certain categories of ships, boats and other vessels and for drilling or production platforms

1. Currently, provisions for relief for certain categories of ships, boats and other vessels and for drilling or production platforms are set out in Section II-A of Part One of Annex 1 of Regulation 1925/17.
2. Policy, consistent with the principle of pursuing free trade and bearing in mind the objective of maintaining continuity for businesses, is to maintain these reliefs.
3. Policy is therefore that in regard to the ships, boats or other vessels specified below, no import duty should be applicable in respect of goods intended for:

* incorporation in such ships, boats or other vessels, for the purposes of their:
  + construction,
  + repair,
  + maintenance or
  + conversion

and

* fitting to or equipping such ships, boats or other vessels.

1. The ships, boats or other vessels covered by this relief are those falling within the following Codes within the UKGC: 8901 10 10, 8901 20 10, 8901 30 10, 8901 90 10, 8902 00 10, 8903 91 10, 8903 92 10, 8904 00 91, 8905 10 10, 8905 90 10, 8906 10, 8906 90 10.
2. Additionally, policy is that with regard to the drilling and production platforms specified below, no import duty should be applicable in respect of:

* goods intended for incorporation in those drilling or production platforms, for the purposes of their:
  + construction;
  + repair;
  + maintenance or
  + conversion;
* goods intended for equipping the said platforms;
* tubes, pipes, cables and their connection pieces, linking these drilling or production platforms to the mainland.

1. Those goods such as motor fuel, lubricants and gas that are necessary for the operation of machines and apparatus which do not affect permanently, and are not integral parts of the platforms and which are used on board for the construction, repair, maintenance, conversion or equipping of these platforms are to be regarded as being used for incorporation in drilling or production platforms.
2. The drilling and production platforms to which the above provisions are to apply are:

* those falling within Code 8430 49 that are fixed and operating, wherever they operate, or
* those falling within Code 8905 20.

1. Regulation 1925/17 adds, with regard to goods falling within Code 8430 49, that they should be “operating in or outside the territorial sea of Member States”. This appears to be the equivalent of “operating anywhere”. Since “anywhere” is simpler and easier to understand, we propose to use it unless any legal distinction can be identified.
2. Regulation 1925/17 adds, with regard to goods falling within Code 8905 20, that they should be “floating or submersible”. The description defining Code 8905 20 is “Floating or submersible drilling or production platforms” (falling within Code 8905). Therefore we believe that this addition is redundant.
3. The reliefs described above should apply only to those classes of goods identified as being capable of meeting the criteria described above. For all such goods, it is intended that the Tariff Document include a line containing its Code, its description, the rate of duty applicable – that is, zero – and a field indicating that the SI which will give force to the relief is the SI to which these instructions refer. The Codes concerned are listed in Annex A. We therefore envisage that the SI will provide that for the lines of Tariff Document which refer to the SI, the rate of duty applicable to goods of the Code on that line will be as given in those lines.
4. For reasons of consistency and coherence, where other legislative provision for customs control of the use of the goods places conditions on a category of import duty measures, and that category of import duty measures is one of which any relief described above is a member, the relief should apply only should those conditions be met.
5. We understand that these reliefs will be subject to the conditions applying to authorised use relief, which will be specified in instructions in package 6 of customs secondary legislation relating to special procedures. We should like to be assured that the effect of the two sets of instructions taken together is that authorised use conditions will apply as intended.

B: relief for civil aircraft and goods for use in civil aircraft

1. Currently, provisions for relief for civil aircraft and goods for use in civil aircraft are set out in Section II-B of Part One of Annex 1 of Regulation 1925/17.
2. Policy, consistent with the principle of pursuing free trade and bearing in mind the objective of maintaining continuity for businesses, is to maintain these reliefs.
3. Policy is therefore that full relief from import duty be provided for:

* civil aircraft;
* certain goods for use in civil aircraft and for incorporation therein in the course of their manufacture, repair, maintenance, rebuilding, modification or conversion;
* ground flying-trainers and their parts, for civil use.

1. For these purposes, “civil aircraft” means aircraft, other than aircraft used in military or similar services in the United Kingdom which carry a military or non-civil registration.
2. The expression ‘for use in civil aircraft’ shall include goods for use in ground flying trainers for civil use.
3. The goods concerned are defined as being only those goods falling within the Codes listed in Annex B.
4. For reasons of consistency and coherence, where other legislative provision for customs control of the use of the goods places conditions on a category of import duty measures, and that category of import duty measures is one of which any relief described above is a member, the relief should apply only should those conditions be met.
5. However, in order to avoid unnecessary administration where the goods in question are registered helicopters, aeroplanes or other powered aircraft, these conditions shall not apply in cases where:

* civil aircraft falling within Codes 8802 11, 8802 12, 8802 20, 8802 30, 8802 40 have been duly entered on a register (of any country) in accordance with the Convention on International Civil Aviation dated 7 December 1944 and
* reference is made in the customs declaration for release for free circulation to the relevant certificate of registration.

1. We understand that these reliefs will be subject to the conditions applying to authorised use relief, which will be specified in instructions in package 6 of customs secondary legislation relating to special procedures. We should like to be assured that the effect of the two sets of instructions taken together is that authorised use conditions will apply as intended.
2. Where the import duty applicable under the authorised-use arrangements to goods for a specific authorised 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 no conditions for the customs control of the use of goods shall apply. We believe that this will be achieved by provisions in the instructions for the SI under clause 8 establishing the customs tariff, and hence no additional provision is needed.

C: reliefs for certain products intended for the construction, maintenance and repair of aircraft

1. Currently, provisions for relief for certain products intended for the construction, maintenance and repair of aircraft are set out [Regulation 3050/95](http://eur-lex.europa.eu/legal-content/EN/TXT/?qid=1525028546168&uri=CELEX:01995R3050-20020701).
2. Policy, consistent with the principle of pursuing free trade and bearing in mind the objective of maintaining continuity for businesses, is to maintain these reliefs. The specific policy intention is to meet the needs of user industries in the United Kingdom to obtain products at lower cost where for some time these products have not been produced in adequate volumes in the United Kingdom, and where they are not already covered by the reliefs set out in either section B above or section E below.
3. Policy is therefore for goods, intended for use in aircraft, of the Codes specified in Annex C to have full relief from import duty.
4. Given that for military purposes, reliefs are available under section E, in this context, “for use in aircraft” shall mean for the construction, maintenance and repair of:

* aircraft of an unladen weight exceeding 2,000 kilograms, or
* ground flying trainers

for civil use.

1. We understand that these reliefs will be subject to the conditions applying to authorised use relief, which will be specified in instructions in package 6 of customs secondary legislation relating to special procedures. We should like to be assured that the effect of the two sets of instructions taken together is that authorised use conditions will apply as intended.

D: Reliefs for certain goods imported with airworthiness certificates

1. Currently, [Regulation 1147/02](http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32002R1147&from=EN) provides for the indefinite reduction of import duty on certain goods imported with airworthiness certificates to zero. Although the regulation refers to this as a temporary suspension, as regards the definitions used in the Taxation (Cross-border Trade) Bill, its lack of a specified end date makes it a relief.
2. Policy, consistent with the principle of pursuing free trade and bearing in mind the objective of maintaining continuity for businesses, is to maintain these reliefs. The specific policy intention is to enable the UK’s military forces to procure the most technologically advanced and suitable weapons and military equipment without unnecessary administrative or financial cost.
3. Policy is therefore that full relief from import duty should apply to parts, components and other goods of a kind to be incorporated in or used for civil aircraft.
4. However, in order to ensure that the relief is used only for goods of a quality that would meet the intended use, the relief should be conditional on:

* an airworthiness certificate having been issued by a party authorised by aviation authorities in respect of the goods for which relief is claimed;
* submission of the original airworthiness certificate to the customs authorities (HMRC) when the goods are declared for release into free circulation – or, where the original airworthiness certificate cannot be submitted at the time when the goods are released for free circulation, inclusion of a declaration, signed by the seller of the goods in question, on the commercial invoice or a document annexed thereto.

1. We should welcome advice on whether to include anything further as to the definition of “aviation authorities” or of “airworthiness certificate”.
2. The declaration should identify:

* the goods concerned;
* the number of the airworthiness certificate;
* the party issuing the certificate
* the aviation authority authorising the party to issue certificates
* the country of the aviation authority.

1. The EU legislation specifies that “import with airworthiness certificate” should be inserted into:
   1. field 44 of the Single Administrative Document (SAD) or
   2. any document replacing the SAD authorised under simplified procedures for release into free circulation.
2. In case (b) above, the relief should be conditional on the submission of the documents referred to in paragraph 44 in accordance with the terms of the authorisation of the simplified procedure at the time when the supplementary declaration is submitted to the competent customs office.
3. The EU regulation provides that In cases where the customs authorities have good reason to suspect that airworthiness certificates have been falsified and where the matter cannot be resolved otherwise, they may request expert opinion from a representative of the national aviation authorities at the expense of the importer.
4. To the extent necessary, we should wish to retain these provisions. We should welcome advice as to whether it is necessary to specify in law:
   1. the form of the declaration;
   2. the requirement with regard to the Single Administrative Document or authorised replacement
   3. the ability of HMRC to request an expert opinion at the expense of the importer (if it is necessary, is any further information advisable as to the meaning of “good reason to suspect”?).
5. The EU regulation also sets out factors that the customs authority should take into account where they have good reason to suspect that a certificate has been falsified. We do not consider it desirable to include in UK legislation matters which can be left to government policy or operational discretion.
6. The relief should be available only for those classes of goods potentially capable of incorporation in civil aircraft or use for civil aircraft. These are goods falling within the Codes listed in Annex D.
7. The Tariff Document will contain a line for each such Code, and each such line will specify a duty rate of zero, make reference to the condition set out in this part of this SI and contain a marker indicating that it is to be given force by this SI. The SI should specify that the amount of duty applicable to goods falling within the Codes so marked should be the duty amount shown on that line, subject to the condition indicated.

E: Reliefs for certain weapons and military equipment where certified by a competent authority

1. Currently, provisions for reliefs for certain weapons and military equipment are made in [Regulation 150/03](http://eur-lex.europa.eu/legal-content/EN/TXT/?qid=1511866711584&uri=CELEX:32003R0150).
2. Policy, consistent with the principle of pursuing free trade and bearing in mind the objective of maintaining continuity for businesses, is to maintain these reliefs. The specific policy intention is to enable the UK to procure for its Armed Forces the most technologically advanced and suitable weapons and military equipment so as to respect security interests and avoid undue financial or administrative cost.
3. Policy is therefore that full relief from import duty should apply to:
   1. the weapons and military equipment specified in Annex E[, except those for which no import duty is applicable in a standard case,] imported by or on behalf of the Ministry of Defence, subject to the conditions set out below;
   2. parts, components or subassemblies imported for:
      1. incorporation in or fitting to:
         1. the goods specified in Annex E or,
         2. parts, components or subassemblies thereof, or,
      2. the repair, refurbishment or maintenance of the specified weapons and military equipment;
   3. goods imported for training or testing of the specified weapons and military equipment.
4. Relief is conditional on the goods specified being used:
   1. for defending the territorial integrity of the United Kingdom, or
   2. in participating in international peace-keeping or support operations, or
   3. for other military purposes like the protection of nationals of the United Kingdom from social or military unrest or,
   4. for training purposes, or
   5. temporarily, for civil purposes in the customs territory of the United Kingdom due to unforeseen or natural disasters.
5. Relief is also conditional on:
   1. the request for entry for free circulation of the goods concerned being accompanied by a certificate issued by the Ministry of Defence and
   2. the certificate together with the goods concerned being submitted to the customs authority or any other authority designated for this purpose.
6. We understand that these reliefs will be subject to the conditions applying to authorised use relief, which will be specified in instructions in package 6 of customs secondary legislation relating to special procedures. We should like to be assured that the effect of the two sets of instructions taken together is that authorised use conditions will apply as intended.
7. The required certificate may replace the customs declaration that would otherwise be required under Section 3(1) of the Taxation (Cross-border Trade) Act.
8. In paragraph 55 above, the words “except those for which no import duty is applicable in a standard case” appear in square brackets. For those goods for which the conventional (most favoured nation) rate of duty is free, the EU regulation withholds direct relief and specifies relief only as regards paras 62.b) and 62.c) above. Given the general approach set out in paragraph 13 to the case where a relief has been specified in circumstances in which in the absence of the relief no import duty would be applicable, we believe that the distinction made by the EU legislation and the words in square brackets are unnecessary. The policy intent is that no import duty should be applicable to all goods listed in Annex E imported by or on behalf of the Ministry of Defence and meeting the conditions specified.
9. The EU regulation (Annex III) prescribes the form of the certificate. Subject to your advice, we should prefer not to include this level of detail in legislation.
10. The EU regulation (Article 3(2)) provides for communication required between the customs authority and the authority designated to receive certificates, if these are different. Subject to your advice, we do not want to provide in legislation for intra-governmental communication.
11. The EU regulation (Article 3(3)) explicitly permits “data processing technique” for the issuing and presentation of the certificate. We understand that there is no need to specify this here, because this permission is not specific to this relief and relevant provisions will be set out elsewhere.
12. Customs supervision of the authorised use should end three years after the date of release for free circulation.

F: Reliefs for goods for where the applied rate of duty is lower than the bound rate

1. Currently, provisions for a reduced rate of duty for certain goods for an indefinite period are made in [Regulation 2658/87](http://eur-lex.europa.eu/legal-content/EN/TXT/?qid=1511441567861&uri=CELEX:31987R2658) (as amended, most recently by [Regulation 1925/17](http://eur-lex.europa.eu/legal-content/EN/TXT/?qid=1512039110556&uri=CELEX:32017R1925)). This is indicated by a footnote using the wording “autonomous rate of duty”, “autonomous suspension” or other reference to an autonomous decision to vary import duty applicable.
2. Policy, consistent with the principle of pursuing free trade and bearing in mind the objective of maintaining continuity for businesses, is to maintain these reduced rates of import duty.
3. We believe that these cases correspond to where the most favoured nation applied rate is lower than the most favoured nation bound rate set out in the EU’s World Trade Organisation schedule. The bound rate has no significance in UK law, and we believe that there is no strict need to include it in UK legislation. Therefore it would be possible to achieve the desired policy outcome by legislating under clause 8 to set the most favoured nation rate to that specified in the footnote to the EU regulation.
4. However, our agreed approach is to use clause 8 only where other clauses are unavailable. Therefore we should prefer to set the bound rate in the clause 8 legislation and treat the “autonomous” applied rate as a (full or partial) relief from liability to duty under clause 19.
5. Therefore, we want to specify that the SI give force to the lines in the Tariff Document corresponding to those in Annex F.

G: Reliefs for certain goods declared for an authorised use procedure

1. Currently, certain goods are eligible for a reduced amount of import duty only if the goods are declared to be subject to use of a specified description. The use is termed an authorised use (see paragraph 13 of Schedule 2 of the Taxation (Cross-border Trade) Bill). Separate instructions have been prepared with regard to procedural aspects of authorised use (see package 6 of customs secondary legislation relating to special procedures).
2. Policy, consistent with the principle of pursuing free trade and bearing in mind the objective of maintaining continuity for businesses, is to maintain these reduced amounts of import duty.
3. In terms of the customs tariff as defined by the Taxation (Cross-border Trade) Bill, authorised use is capable of being viewed in different ways. It could be treated as a matter of classification – the goods Code in question could be subdivided into two Codes, one where the goods are subject to the authorised use, and one where this is not the case. It could be treated as a rate of duty determined by a formula, where one element of the formula is whether the good is subject to the authorised use. It could also be treated as a relief under clause 19 of the Bill, since full or partial relief from liability to import duty is given where the good is subject to the authorised use.
4. Given policy to use negative Parliamentary procedures where permissible and therefore (bearing in mind clause 32(5)) to use clause 8 only where other clauses are unavailable, we wish (unless unusual circumstances apply) to treat goods subject to authorised use as being subject to a relief.
5. Where currently the relief is implemented by giving a Code to the goods in question, we wish to preserve that arrangement, for consistency with policy on classification and the intention to provide continuity for businesses.
6. Therefore, we want to specify that the SI give force to the lines in the Tariff Document corresponding to those in Annex G.

ANNEX E: WEAPONS AND MILITARY EQUIPMENT SPECIFIED FOR THE PURPOSES OF THE IMPORT DUTY RELIEF SET OUT IN PARA 55

Goods for which a non-zero amount of import duty may be applicable in a standard case, being those goods falling within the following Codes of the UK Goods Classification:

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 2804 |  | 2825 |  | 3601 |  | 3602 |  | 3603 |  | 3604 |  | 3606 |  | 3701 |  |
| 3702 |  | 3703 |  | 3705 |  | 3707 |  | 3824 |  | 3926 |  | 4202 |  | *4901* |  |
| 4911 |  | 5608 |  | 6116 |  | 6210 |  | 6211 |  | 6217 |  | 6305 |  | 6307 |  |
| 6506 |  | 7308 |  | 7311 |  | 7314 |  | 7326 |  | 7610 |  | 8413 |  | 8414 |  |
| 8415 |  | 8418 |  | 8419 |  | 8421 |  | 8424 |  | *8426* |  | 8427 |  | *8428* |  |
| *8429* |  | *8430* |  | *8470* |  | *8471* |  | 8472 |  | 8479 |  | 8502 |  | 8516 |  |
| *8517* |  | 8518 |  | 8521 |  | *8524* |  | 8525 |  | 8526 |  | 8527 |  | 8528 |  |
| 8531 |  | 8535 |  | 8536 |  | 8539 |  | 8543 |  | 8544 |  | 8701 |  | 8703 |  |
| 8704 |  | 8705 |  | 8709 |  | 8710 |  | 8711 |  | 8716 |  | 8801 |  | 8802 |  |
| 8804 |  | 8805 |  | 8901 |  | 8903 |  | 8906 |  | 8907 |  | 9004 |  | 9005 |  |
| 9006 |  | 9008 |  | 9013 |  | 9014 |  | 9015 |  | *9018* |  | *9019* |  | 9020 |  |
| *9021* |  | 9022 |  | 9025 |  | *9026* |  | 9027 |  | 9030 |  | 9031 |  | *9301* |  |
| 9302 |  | 9303 |  | 9304 |  | 9306 |  | 9307 |  | 9404 |  | 9406 |  |  |  |

NB: Italics indicates Codes where the rate of duty in a standard case is zero.

1. The UK’s trade policy principles are:

   pursue economic prosperity for the UK and lead by example through our liberal economy and pursuit of free trade

   develop, support and enforce a fair and proportionate rules-based system for trade, domestically and internationally

   develop a trading framework which supports foreign and domestic policy, sustainability, security, environmental and development goals

   develop a trade agenda that is inclusive and transparent [↑](#footnote-ref-1)
2. In practice we do not expect to use additional codes for reliefs covered in these instructions. [↑](#footnote-ref-2)