RELIEFS FOR AUTHORISED USE

1. Ships/Platforms Relief

Uses

* 1. Relief may apply for the following uses, which are authorised uses for the purposes of the Taxation (Cross-border Trade) Act:
     + use for incorporation in ships, boats or other vessels listed in Table 1.1, for the purposes of their construction, repair, maintenance or conversion;
     + use for fitting to or equipping such ships, boats or other vessels;
     + use for incorporation, for the purposes of their construction, repair, maintenance or conversion, in drilling or production platforms listed below:
       - fixed, of subheading ex 8430 49 or
       - floating or submersible of subheading 8905 20;
     + use for equipping the above platforms
     + use for linking these drilling or production platforms to the mainland

| TABLE 1.1 | |
| --- | --- |
| Classification  Code | Dexcription |
| 8901 10 10 | Seagoing cruise ships, excursion boats and similar vessels principally designed for the transport of persons; seagoing ferry-boats of all kinds |
| 8901 20 10 | Seagoing tankers |
| 8901 30 10 | Seagoing refrigerated vessels, other than tankers |
| 8901 90 10 | Seagoing other vessels for the transport of goods and other vessels for the transport of both persons and goods |
| 8902 00 10 | Seagoing fishing vessels; seagoing factory ships and other vessels for processing or preserving fishery products |
| 8903 91 10 | Seagoing sailboats, with or without auxiliary motor |
| 8903 92 10 | Seagoing motor boats, other than outboard motor boats |
| 8904 00 91 | Seagoing pusher craft |
| 8905 10 10 | Seagoing dredgers |
| 8905 90 10 | Seagoing light-vessels, fire-floats, floating cranes, and other vessels the navigability of which is subsidiary to their main function; seagoing floating docks; |
| 8906 10 | Warships |
| 8906 90 10 | Other seagoing vessels, including lifeboats other than rowing boats but excluding yachts and other vessels for pleasure or sports, rowing boats and canoes and tugs |

Goods Eligible

* 1. The goods eligible are those with classification codes appearing in Table 1.2.

| [1] | [2] | [3] | [4] |
| --- | --- | --- | --- |
| Classification  Code | Duty Expression | Notes | Description |
| 1507000000 | 0% |  | Soya-bean oil and its fractions, whether or not refined, but not chemically modified |
| 1508000000 | 0% |  | Groundnut oil and its fractions, whether or not refined, but not chemically modified |
| 1509000000 | 0% |  | Olive oil and its fractions, whether or not refined, but not chemically modified |
| 1510000000 | 0% |  | Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading|1509 |
| 1511100000 | 0% |  | Palm oil and its fractions, whether or not refined, but not chemically modified   * Crude oil |
| 1511901100 | 0% |  | Palm oil and its fractions, whether or not refined, but not chemically modified   * Other * - Solid fractions * - - In immediate packings of a net content not exceeding 1|kg |
| 1511901990 | 0% |  | Palm oil and its fractions, whether or not refined, but not chemically modified   * Other * - Solid fractions * -- Other * ---Other |
| 1511909190 | 0% |  | Palm oil and its fractions, whether or not refined, but not chemically modified   * Other * - Other * -- For technical or industrial uses other than the manufacture of foodstuffs for human consumption * --- Other |
| 1511909900 | 0% |  | Palm oil and its fractions, whether or not refined, but not chemically modified   * Other * - Other * -- Other |
| [continues] |  |  |  |

Eligibility Criteria

* 1. Those goods such as motor fuel, lubricants and gas, which 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 regarded also as being used for incorporation in drilling or production platforms.
  2. Where the authorised use is linking platforms to the mainlaind, goods must be tubes, pipes, cables and their connection pieces.

1. Civil aircraft relief

Uses

* 1. Relief may apply for the following uses, which are authorised uses for the purposes of the Taxation (Cross-border Trade) Act:
* use in civil aircraft;
* use for incorporation in civil aircraft in the course of their manufacture, repair, maintenance, rebuilding, modification or conversion;
* use in ground flying trainers for civil use.

Goods Eligible

* 1. The goods eligible are those with classification codes appearing in Table 2.

| [1] | [2] | [3] | [4] |
| --- | --- | --- | --- |
| Classification  Code | Duty Expression | Notes | Description |
| 3917219010 | 0% |  | Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics   * Tubes, pipes and hoses, rigid * - Of polymers of ethylene * -- Other * --- With fittings attached, for use in civil aircraft |
| 3917229010 | 0% |  | Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics   * Tubes, pipes and hoses, rigid * - Of polymers of propylene * -- Other * --- With fittings attached, for use in civil aircraft |
| 3917239010 | 0% |  | Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics   * Tubes, pipes and hoses, rigid * - Of polymers of vinyl chloride * -- Other * --- With fittings attached, for use in civil aircraft |
| 3917290091 | 0% |  | Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics   * Tubes, pipes and hoses, rigid * - Of other plastics * -- Other * --- With fittings attached, for use in civil aircraft |
| 3917310010 | 0% |  | Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics   * Other tubes, pipes and hoses * - Flexible tubes, pipes and hoses, having a minimum burst pressure of 27,6|MPa * -- With fittings attached, for use in civil aircraft |
| [continues] |  |  |  |

Eligibility Criteria

* 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.

1. Aircraft Relief

Uses

* 1. Relief may apply for the following uses, which are authorised uses for the purposes of the Taxation (Cross-border Trade) Act:
* for the construction, maintenance and repair of aircraft of an unladen weight exceeding 2 000 kilograms and of ground flying trainers for civil use

Goods Eligible

* 1. The goods eligible are those with classification codes appearing in Table 3.

| [1] | [2] | [3] | [4] |
| --- | --- | --- | --- |
| Classification  Code | Duty Expression | Notes | Description |
|  |  |  |  |

Eligibility Criteria

* 1. [to be confirmed]

1. Military Equipment Relief

Uses

* 1. Relief may apply for the following uses, which are authorised uses for the purposes of the Taxation (Cross-border Trade) Act:

Goods Eligible

* 1. [tbc]

Eligibility Criteria

* 1. [tbc]

1. Other Authorised Use Relief

Uses

* 1. Relief may apply for the following uses, which are authorised uses for the purposes of the Taxation (Cross-border Trade) Act:
* those uses that appear in column [3] of Table 5.

Goods Eligible

* 1. The goods eligible are those with classification codes appearing in Table 5.

| [1] | [2] | [3] | [4] |
| --- | --- | --- | --- |
| Classification  Code | Duty Expression | Notes | Description |
| 0101291000 | 0% | For slaughter | Horses, for slaughter |
| 0206101000 | 0% | For the manufacture of pharmaceutical products | Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen  Of bovine animals, fresh or chilled  For the manufacture of pharmaceutical products |
| 0206291000 | 0% | For the manufacture of pharmaceutical products | Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen  Of bovine animals, frozen  For the manufacture of pharmaceutical products |
| [continues] |  |  |  |

Eligibility Criteria

* 1. [No additional eligibility criteria apply.]