Specification of the Tariff Table for the UK customs tariff

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| --- | --- |
| This document sets out the requirements in order to create a version of the Tariff Table, with particular reference to the information expected to be available in the Tariff Application (TAP). |  |
| Lines to show |  |
| Show all those lines for which the duty expression does not vary for any “child” line, except where these lines are above 8-digit level, in which case show all child lines at 8-digit level. | I believe this is what I have delivered |
| Duty Expressions |  |
| Where a code has a measure of type “Third Country Duty”, show that duty expression subject to the instructions below. | Yes |
|  |  |
| Codes in duty expressions should be converted in the Tariff Table to text as shown in the table below. | Done |

| Code | Text to display in Tariff Table |  |
| --- | --- | --- |
| ASV X | /% vol/hl | Really not sure what this means  2106 90 20  17.3% MIN 1.0 € / % vol / hl  - - Compound alcoholic preparations, other than those based on odoriferous substances, of a kind used for the manufacture of beverages  But is the same on UK TT, printed combined nomenclature and the EU Taric consultation |
| DTN | /100 kg |  |
| DTN E | /100 kg, net drained wt |  |
| DTN G | /100 kg, gross |  |
| DTN M | /100 kg, net dry |  |
| DTN R | /100 kg std qual |  |
| DTN Z | /100 kg net/%sacchar. |  |
| HLT | /hl |  |
| KGM A | /kg tot alc |  |
| KGM P | / kg lactic matter |  |
| KGM T | / kg dry lactic matter |  |
| MIL | /1000 items |  |
| MTK | /m2 |  |
| NAR | /item |  |
| TNE | /tonne | 1002100000 – need to think what to do about additional codes here |

[Note: further instructions may be needed for DTN R duty expressions]

| **#** | **Instruction** | **Progress** |
| --- | --- | --- |
| 1 | The terms “MIN” and “MAX” should be retained. | Retained |
| 2 | The followings substitutions should be made:   * For “EA” substitute “AC” * For “AD S/Z” substitute “SD” * For “AD F/M” substitute “FD”. | Changed |
| 3 | The word “Formula” should appear in column 2 and the words “Entry price” should appear in column 3:   * for all goods with duty expressions beginning “Cond V”; * for goods that are subject to a duty expression beginning “Cond V” at any period during the calendar year (although the TARIC snapshot shows another duty expression). * Note: a list of goods codes affected is appended. | Done and checked |
| 4 | For goods codes covered by the Information Technology Agreement and specified in the table in Appendix D to Annex IV of the Tariff Document, column 3 should show the words “Reducing from” followed by the duty expression applicable on March 29 2019. Column 2 should show the word “Formula”.  Note: a list of the goods codes affected is appended (this could change, subject to policy decisions). | Working up to a point – the words Formula and reducing from have been entered onto the table, however there is real data against which to lay this (just some test commodities)  Also, there is nothing to say that this is reducing against anything  Just the ITA duty that is relevant on March 2019 – get this from the CSV |
| 5 | The words “seasonally variable rate” should appear in column 3 for certain goods for which the rate varies by season. For these goods, the duty expression shown in column 2 will consist of more than one line. Each line will be of the form “mmm-dd to mmm-dd” followed by a duty expression. The relevant dates and duty expressions can be extracted from TARIC by looking at its contents for the codes in question at different times of year, but this information is also appended. | Leave till last – uses a CSV load rather than trying to derive from the database, as this is simpler |
| 6 | The words “Vessels/platforms relief” should appear in column 3 for those goods codes appearing in section [1] of the authorised use reliefs document. These are goods for which there is a TARIC measure of type “Suspension - goods for certain categories of ships, boats and other vessels and for drilling or production platforms”. | Question – do we need to create a new relief measure for this? And therefore, do we need to choose the products against which that new measure type is arranged? |
| 7 | The words “Civil aircraft relief” should appear in column 3, and an asterisk should appear after the duty expression in column 2, for those goods codes appearing in section [2] of the authorised use reliefs document. In TARIC these lines have measure type “non-preferential duty under end-use”. They can be identified by the description field in the TARIC nomenclature file associated with the Code suffixed by “80”. The relevant measures are those with measure type “non-preferential duty under end-use” where this field contains “for use in civil aircraft” or “for use on civil aircraft”. | Confirmed as working, inclusive of asterisk |
| 8 | The words “Civil aircraft relief” should also appear in column 3 for those goods codes appearing in section 36 of the reliefs document, that is, civil aircraft of codes 8802 11, 8802 12, 8802 20, 8802 30 and 8802 40. | Done – need to confirm if this has to have asterisks too  **Also – there is a problem that there are two concurrent duties (non pref & pref) on these commodity codes** |
| 9 | The words “Airworthiness relief” should appear in column 3 for those goods codes appearing in section 37 of the reliefs document. In TARIC these are codes that have a measure type “Airworthiness tariff suspension”. | Done – they appear alongside the vessels reliefs as well |
| 10 | The words “Aircraft relief” should appear in column 3, and an asterisk should appear after the duty expression in column 2, for those goods codes appearing in section [3] of the authorised use reliefs document. In TARIC there are measures of type “autonomous suspension under end-use” for which the legal reference is Regulation 3050/95. | **Done**  **3901 30 00 10 - why not inherit??** |
| 11 | The words “Pharmaceuticals relief” should appear in column 3 for those goods codes appearing in section 36 of the reliefs document. These are codes for which in TARIC a measure with additional code 2500 exists. | Done  Presuming we should use the suspended duty |
| 12 | The words “Authorised use applies” should appear in column 3, and an asterisk should appear after the duty expression in column 2, for those goods codes appearing in section [5] of the authorised use reliefs document. In TARIC, these are (believed to be) those measures of type “Non preferential duty under end-use” not covered by any provision above. | Done |
| 13 | Note that for goods of codes 0707 00 05 10 and 0707 00 05 20 (cucumbers for processing), both the entry price rule above and the “authorised use applies” rule should be applied, so that there will be two entries in column 3. | Sorry – can’t find these duties on these 2 products  DO – we still need to make a decision on what to do with authorised goods codes and have a not complete table or should we leave them in?  **Just manually point out the ones that don’t fit the rule** |
| 14 | “0%\*” should appear in column 2 and words “General relief” should appear in column 3 for goods of code 9905000000 and 9919000000. | Done |
| 15 | The words “Suspension to” followed by the duty expression to be found against the code in question in the Suspensions Document should appear in column 3 for those goods codes appearing in the Suspensions Document [see specification of the Suspensions Document]. These should correspond to TARIC measures of type “autonomous tariff suspension” or “autonomous suspension under end-use”. In the latter case, the relevant rule above relating to the authorised use relief document should also be applied. | DO recommends we come back to this  The thing suspended to will be the suspension measure  So –  Show a  Change the date format on seasonal |

Specification of the Suspensions Table for the UK customs tariff

1. [To be completed]
2. Sdk n

Data for seasonally variable goods

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Goods Code** | **Season 1 start** | **Season 1 end** | **Season 1 expression** | **Season 2 end** | **Season 2 expression** | **Season 3 end** | **Season 3 expression** |
| 0302410000 | 16-Jun | 14-Feb | 15.000 % | 15-Jun | 0.000% |  |  |
| 0302439000 | 16-Jun | 14-Feb | 13.000 % | 15-Jun | 0.000% |  |  |
| 0302440000 | 16-Jun | 14-Feb | 20.000 % | 15-Jun | 0.000% |  |  |
| 0303510000 | 16-Jun | 14-Feb | 15.000 % | 15-Jun | 0.000% |  |  |
| 0303539000 | 16-Jun | 14-Feb | 13.000 % | 15-Jun | 0.000% |  |  |
| 0303541000 | 16-Jun | 14-Feb | 20.000 % | 15-Jun | 0.000% |  |  |
| 0303894000 | 16-Jun | 14-Feb | 10.000 % | 15-Jun | 0.000% |  |  |
| 0304595000 | 16-Jun | 14-Feb | 15.000 % | 15-Jun | 0.000% |  |  |
| 0304992300 | 16-Jun | 14-Feb | 15.000 % | 15-Jun | 0.000% |  |  |
| 0603110000 | 01-Jan | 31-May | 8.500 % | 31-Oct | 12.000% | 31-Dec | 8.500% |
| 0603120000 | 01-Jan | 31-May | 8.500 % | 31-Oct | 12.000% | 31-Dec | 8.500% |
| 0603130000 | 01-Jan | 31-May | 8.500 % | 31-Oct | 12.000% | 31-Dec | 8.500% |
| 0603140000 | 01-Jan | 31-May | 8.500 % | 31-Oct | 12.000% | 31-Dec | 8.500% |
| 0603150000 | 01-Jan | 31-May | 8.500 % | 31-Oct | 12.000% | 31-Dec | 8.500% |
| 0603190000 | 01-Jan | 31-May | 8.500 % | 31-Oct | 12.000% | 31-Dec | 8.500% |
| 0701905000 | 01-Jan | 15-May | 9.600 % | 30-Jun | 13.400% |  |  |
| 0704100000 | 01-Jan | 14-Apr | 9.600 % MIN 1.100 EUR DTN | 30-Nov | 13.6 MIN 1.6 EUR DTN | 31-Dec | 9.600 % MIN 1.100 EUR DTN |
| 0705110000 | 01-Jan | 31-Mar | 10.400 % MIN 1.300 EUR DTN G | 30-Nov | 12 MIN 2 EUR DTN G | 31-Dec | 10.400 % MIN 1.300 EUR DTN G |
| 0706901000 | 01-Jan | 30-Apr | 13.600 % | 30-Sep | 10.400% | 31-Dec | 13.600% |
| 0708100000 | 01-Jan | 31-May | 8.000 % | 31-Aug | 13.600% | 31-Dec | 8.000% |
| 0708200000 | 01-Jan | 30-Jun | 10.400 % MIN 1.600 EUR DTN | 30-Sep | 13.600 % MIN 1.600 EUR DTN | 31-Dec | 10.400 % MIN 1.600 EUR DTN |
| 0804400000 | 01-Jan | 31-May | 4.000 % | 30-Nov | 5.100% | 31-Dec | 4.000% |
| 0805108000 | 01-Jan | 31-Mar | 16.000 % | 15-Oct | 12.000% | 31-Dec | 16.000% |
| 0805400000 | 01-Jan | 30-Apr | 1.500 % | 31-Oct | 2.400% | 31-Dec | 1.500% |
| 0806109000 | 01-Jan | 14-Jul | 14.400 % | 31-Oct | 17.600% | 31-Dec | 14.400% |
| 0810100000 | 01-Jan | 30-Apr | 11.200 % | 31-Jul | 12.800 MIN 2.400 EUR DTN | 31-Dec | 11.200 % |
| 0810500000 | 01-Jan | 14-May | 8.800 % | 15-Nov | 8.000% | 31-Dec | 8.800% |

Goods codes subject to entry price

|  |  |
| --- | --- |
| Code | Status |
| 0702 00 00 |  |
| 0707 00 05 10 0707 00 05 20 |  |
| 0707 00 05 90 0707 00 05 99 |  |
| 0709 91 00 |  |
| 0709 93 10 |  |
| 0805 10 22 |  |
| 0805 10 24 |  |
| 0805 10 28 |  |
| 0805 21 10 |  |
| 0805 21 90 |  |
| 0805 22 00 |  |
| 0805 29 00 |  |
| 0805 50 10 |  |
| 0806 10 10 |  |
| 0806 10 10 05 |  |
| 0806 10 10 90 |  |
| 0806 10 10 |  |
| 0806 10 10 90 |  |
| 0808 10 80 |  |
| 0808 30 90 |  |
| 0809 10 00 |  |
| 0809 21 00 |  |
| 0809 29 00 |  |
| 0809 30 10 |  |
| 0809 30 90 |  |
| 0809 40 05 |  |
| 2009 61 10 |  |
| 2009 69 19 |  |
| 2009 69 51 |  |
| 2009 69 59 |  |
| 2204 30 92 |  |
| 2204 30 94 |  |
| 2204 30 96 |  |
| 2204 30 98 |  |

Goods codes appearing in ITA Appendix

|  |
| --- |
| 0702000000 |
| 0707000500 |
| 0709910000 |
| 0709931000 |
| 0805102200 |
| 0805102400 |
| 0805102800 |
| 0805211000 |
| 0805219000 |
| 0805220011 |
| 0805220019 |
| 0805220020 |
| 0805220090 |
| 0805290000 |
| 0805501000 |
| 0808108000 |
| 0808309000 |
| 2009611000 |
| 2009691900 |
| 2009695100 |
| 2009695900 |
| 2204309200 |
| 2204309400 |
| 2204309600 |
| 2204309800 |