

# Product classification and the new UK Global Tariff



**THE EXPORT DEPARTMENT**  
Empowering SMEs to expand overseas





# Agenda



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- Product classification
- The new UK Global Tariff
- Access2Markets database
- UK trading landscape from 1st January 2021
- Trading under preference

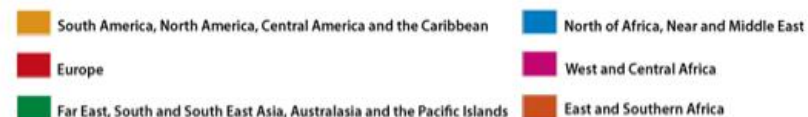
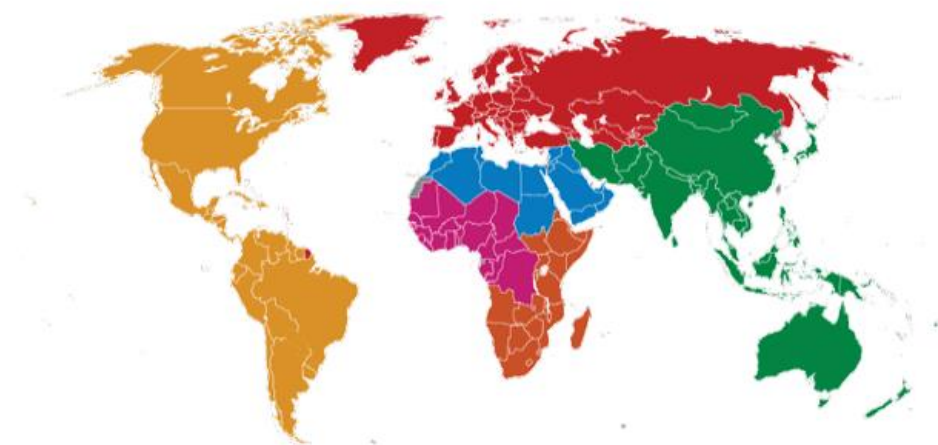


# PRODUCT CLASSIFICATION



# Harmonised System

WCO 183 Members, three-quarters of which are developing countries, are responsible for managing more than 98% of world trade. They are divided into (see list of regional websites at the end of this page).

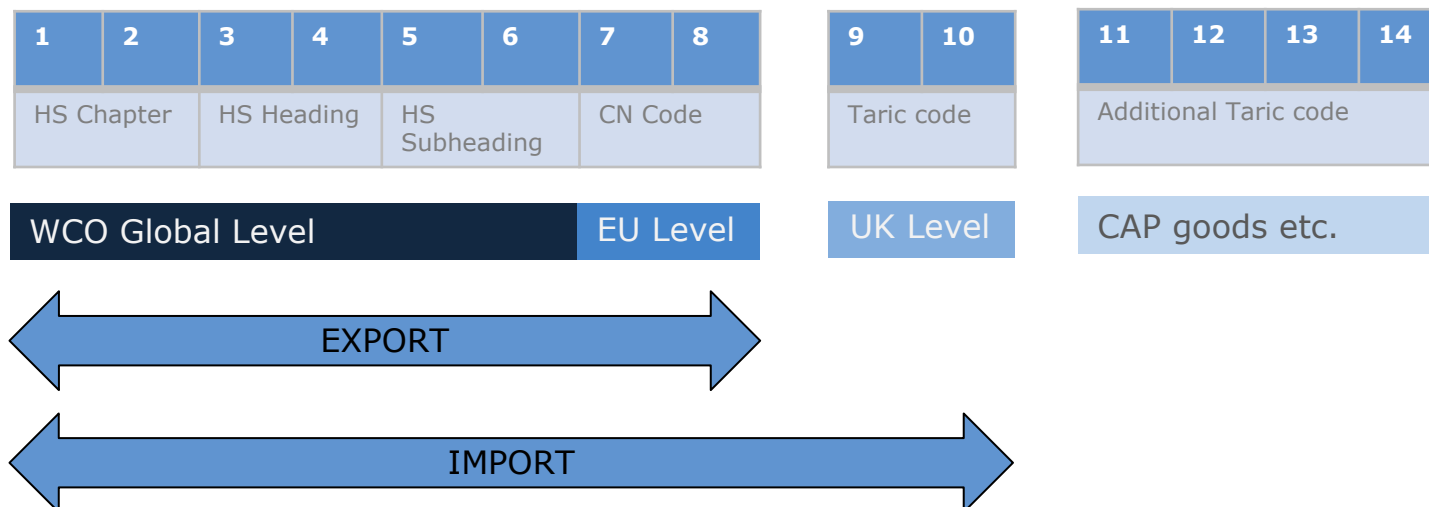


- ❑ Universal economic language used to determine your goods
- ❑ Developed by the World Customs Organisation (WCO)
- ❑ Used by over 200 countries
- ❑ Covers almost 99% of world trade
- ❑ Creates a worldwide map of goods and movement

World Customs Organisation (WCO): <http://www.wcoomd.org/en/topics/nomenclature/overview/what-is-the-harmonized-system.aspx>



# Commodity code structure



## Full product information required:

- ❑ What is it?
- ❑ What is it made of?
- ❑ What is its essential characteristic?
- ❑ How does it work?
- ❑ How is it presented/packaged to customs?





# Classification and validation

## Classification method

- ❑ **Identify:** Identify possible chapters
- ❑ **Compare:** Compare to what other say
- ❑ **Read:** Read the relative Section and Chapter Notes
- ❑ **Locate:** Locate the appropriate headings
- ❑ **Document:** Document your decision

## Validation

- ❑ **Non-legally binding:** HMRC's Tariff Classification service - [classification.enquiries@hmrc.gov.uk](mailto:classification.enquiries@hmrc.gov.uk)
- ❑ **Legally binding:** Binding Tariff Information (BTI) - <https://www.gov.uk/guidance/apply-for-a-binding-tariff-information-decision-notice-600>



# Importance of correct classification



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# UK GLOBAL TARIFF

(Import duties UK)





# UK Trade Tariff (Volumes 1-3)

**GOV.UK Trade Tariff**  
Search Additional code Certificate Footnotes Quotas CAS A-Z Exchange rates Forum

## Trade Tariff: look up commodity codes, duty and VAT rates

Search the tariff  
Enter the name of the goods or commodity code

This tariff is for 8 September 2020 [Change date](#)

### All sections

Section title	[BETA] Trade Tariff PDF (94MB)	Section	Chapters
<a href="#">Live animals: animal products</a>		Section I	1 to 5
<a href="#">Vegetable products</a>			
<a href="#">Animal or vegetable fats and oils and their cleavage products: or vegetable waxes</a>			
<a href="#">Prepared foodstuffs: beverages, spirits and vinegar: tobacco and</a>			
<a href="#">Mineral products</a>			
<a href="#">Products of the chemical or allied industries</a>			
<a href="#">Plastics and articles thereof: rubber and articles thereof</a>			
<a href="#">Raw hides and skins, leather, furskins and articles thereof: saddlery, handbags and similar containers: articles of animal gut (other than</a>			

Overview Import Export

This information is for 9 November 2020.

#### Import

The commodity code for importing is **6602000090**.

Goods are subject to **VAT standard rate (20.00%)**.

Importing from outside the EU is subject to a third country duty of **2.70%** unless subject to other measures.

Import measures and restrictions for specific countries can be found under the **import** tab.

#### Export

The commodity code for export is **66020000**.

Export measures and restrictions found under the **export** tab.

#### Footnotes

Code	Description
TN701	According to the Council Regulation (EU) No 692/2014 (OJ L183, p. 9) it shall be prohibited to import into European Union goods originating in Crimea or Sevastopol. The prohibition shall not apply in respect of: (a) the execution until 26 September 2014, of trade contracts concluded before 25 June 2014, or of ancillary contracts necessary for the execution of such contracts, provided that the natural or legal persons, entity or body seeking to perform the contract have notified, at least 10 working days in advance, the activity or transaction to the competent authority of the Member State in which they are established. (b) goods originating in Crimea or Sevastopol which have been made available to the Ukrainian authorities for examination, for which compliance with the conditions conferring entitlement to preferential origin has been verified and for which a certificate of origin has been issued in accordance with Regulation (EU) No 978/2012 and Regulation (EU) No 374/2014 or in accordance with the EU-Ukraine Association Agreement.

Overview Import Export

#### Import measures and restrictions

This information is for 9 November 2020.

Trade between the UK and All countries

[What are the main types of tariffs and charges](#)

#### Measures for all countries

Country	Measure	Value	Conditions that apply	Exclusions	Legal base	Start date (End date)	Footnotes
All countries (100)	VAT standard rate	20.00%				01/08/2020	03020
All countries (100)	Third country duty	2.70%			02261/98	01/01/1999	
CARIFORUM (1033)	Tariff preference	0.00%		Hati	00805/08	29/12/2008	
Central America (2200)	Tariff preference	0.00%			00734/02	01/08/2013	
EU-Canada agreement: re: imported goods (1006)	Tariff preference	0.00%	Conditions		00037/07	21/09/2017	00727
EU-Switzerland agreement: re: imported goods (1007)	Tariff preference	0.00%	Conditions		02840/72	01/01/2007	00500
Eastern and Southern Africa States (1034)	Tariff preference	0.00%			00196/02	14/05/2012	
Economic Partnership Agreements (1032)	Tariff preference	0.00%			00076/06	28/07/2016	
European Economic Area (2012)	Tariff preference	0.00%	Conditions		00001/04	01/07/2007	00303
GSP (R 12/97B) - Annex IV (2005)	Tariff preference	0.00%			00078/02	01/01/2014	
GSP (R 12/97B) - General arrangements (2020)	Tariff preference	0.00%			00078/02	01/01/2015	

UK Trade Tariff: <https://www.trade-tariff.service.gov.uk/sections>



# New UK Global Tariff

**GOV.UK** The UK Global Tariff

**Search for your goods**

You can search using:

- A commodity code
- The product description
- A combination of these

In most cases, rates in the UKGT have been set at the 8 digit commodity code level. If you have a 10 digit commodity code, use the first 8 digits to search for your product.

This tool illustrates the UKGT's applied rates only. It does not cover other import duties or measures, including anti-dumping, countervailing or safeguards duties, or any other form of restrictions on imports.

Search here...

Show  commodities

If you need help finding your commodity code you can use the [trade tariff tool](#).

Commodity	Description	Common External Tariff	UK Global Tariff	Change
0101 21 00	Pure-bred breeding horses	0.0%	0.0%	No change
0101 29 10	Horses for slaughter	0.0%	0.0%	No change
0101 29 90	Live horses (excl. for slaughter, pure-bred for breeding)	11.5%	10.0%	Simplified
0101 30 00	Live asses	7.7%	6.0%	Simplified
0101 90 00	Live mules and hinnies	10.9%	10.0%	Simplified
0102 21 10	Pure-bred breeding heifers "female bovines that have never calved"	0.0%	0.0%	No change
0102 21 30	Pure-bred breeding cows (excl. heifers)	0.0%	0.0%	No change
0102 21 90	Pure-bred cattle for breeding (excl. heifers and cows)	0.0%	0.0%	No change

- ❑ Replaces the [current common external tariff](#)
- ❑ Applies to all imported goods from 1st January 2021, unless goods:
  - ❑ are from a developing country that pays less or no duty because it's part of the [Generalised Scheme of Preferences](#)
  - ❑ are from a country that has a [trade agreement with the UK](#)
  - ❑ have a relief or [tariff suspension](#) that's operated by the UK

UK Global Tariff: <https://www.check-future-uk-trade-tariffs.service.gov.uk/tariff>



# Trade with the UK (GOV.UK)



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**GOV.UK** Trade with the UK: look up tariffs, taxes and rules

**BETA** This is a new service

## What country or territory are you exporting from?

**Continue**

**GOV.UK** Trade with the UK: look up tariffs, taxes and rules

**BETA** This is a new service – your feedback will help us to improve it.

Previous answer

Where are you exporting from?  
European Union → United Kingdom

[Change](#)

### Search for the goods you are exporting

You can search using either:

- the name of what you are exporting
- the commodity code of what you are exporting

< New search

### Product export information for 3304.99.00.00 from European Union to the United Kingdom

Last updated 24 Nov 2020, 10:26 p.m.

Section VI: Products of the chemical or allied industries

- Essential oils and resinoids; perfumery, cosmetic or toilet preparations 33
- Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or suntan preparations; manicure or pedicure preparations 33 04
- Other 33 04 91
- Other 33 04 99 00 00

[Notes](#)

Contents

- Tariffs and charges
- Other measures
- Product-specific regulations

[Cookies](#) [Accessibility](#) [Privacy, terms and conditions](#)

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Section I 1 to 5  
Section II 6 to 14

Trade with the UK: <https://www.get-rules-tariffs-trade-with-uk.service.gov.uk/choose-country/>





# ACCESS2MARKETS DATABASE

(Import duties EU)

# EU Market Access Database



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The screenshot displays the 'EU Tariffs' page on the MADB website. The main content area shows a search form with fields for 'Country' (set to China) and 'Product code (6 to 10 digits)' (set to 3401110000). Below the search form, the 'Product 3401110000' section provides a detailed description: 'Soap, organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap, paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent'. A table for 'EU Import duties' is also visible, showing a 0% tariff for 'Any Country'.

Origin	Measure Type	Tariff	Conditions	Footnote	EU Law
Any Country	Third country duty	0%			R0120310

EU Market Access Database: <https://madb.europa.eu/madb/euTariffs.htm>





# Access2Markets database



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The screenshot shows the Access2Markets website. At the top, there is the European Commission logo and a language selector set to 'English'. Below this is the 'DG TRADE' header and the 'Access2Markets' title. A navigation menu includes 'Home', 'Goods', 'Services', 'Investment', 'Markets', 'Toolbox', 'Contact', and 'My Trade Assistant'. The 'My Trade Assistant' section is highlighted in yellow and includes a search form with fields for 'Product name or HS code', 'Country of origin', and 'Country of destination', along with a 'Search' button. Below the search form, there is a section titled 'Exporting from the EU, importing into the EU - all you need to know' with a globe icon and a list of topics: tariffs & taxes, rules of origin, product requirements, customs procedures, trade barriers, and statistics. To the right, there is a video player titled 'Discover Access2Markets' showing a video about ROSA (Rules of Origin Self-Assessment).

- ❑ Replaces EU Market Access Database
- ❑ **Markets section:** conditions for trading under EU trade agreements and trade arrangements with particular countries
- ❑ **My Trade Assistant:** that offers detailed information for trading a specific goods between specific countries

Access2Markets Database: <https://trade.ec.europa.eu/access-to-markets/en/content>

# GOV.UK Check how to export goods



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## Tell us whether you accept cookies

We use [cookies to collect information](#) about how you use GOV.UK. We use this information to make the website work as well as possible and improve government services.

Accept all cookies

Set cookie preferences

GOV.UK

Check how to export goods

BETA This is a new service – your [feedback](#) will help us to improve it.

## Where would you like to export to?

Select the destination country or territory for your goods. You can come back to this page to select a different country.

Continue

### Can't find the country or territory you're looking for?

We are still working on improving this service and might not have the country or territory you are looking for. If your destination country has a trade agreement with the UK, you can find it on our [trade agreement page](#).

You can also [contact us](#) directly.

GOV.UK

Check how to export goods

BETA This is a new service – your [feedback](#) will help us to improve it.

[Back](#)

## Export 3304.20 from the United Kingdom to France

[Disclaimer](#)

Section VI: Products of the chemical or allied industries

- └ Essential oils and resinoids; Perfumery, cosmetic or toilet preparations 33
- └ Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or suntan preparations; manicure or pedicure preparations 33 04
- └ Eye make-up preparations 33 04 20

[Commodity notes](#)

[What duties to pay](#)

[How to get your goods out of the UK](#)

[How to get your goods into France](#)

### Trade Barriers

The Withdrawal Agreement between the EU and the UK entered into force on 1 February 2020. The UK has entered into a transition period until 31 December 2020. During the transition period, [the trade barriers reported to the EU Commission](#) remain relevant and applicable for UK exporters.

### Prepare for the overseas border – 3304

United Kingdom → France

Updated on: 29.09.2020

There are requirements that must be met by you, your importer or a third party in order to move your goods into your overseas destination. Failure to meet these requirements could result in your goods being stopped at the overseas border.

#### Requirements and procedures for moving 3304.20 into France

<a href="#">Authorisation to Import Endangered Species and Products Subject to CITES</a>	+
<a href="#">Cosmetic Products Notification</a>	+
<a href="#">Certificate of Good Manufacturing Practice</a>	+
<a href="#">Chemical Safety Report</a>	+

GOV.UK “Where would you like to export to?”: <https://www.check-duties-customs-exporting-goods.service.gov.uk/selectdest>





# TRADING UNDER PREFERENCE





# Trade agreements

The screenshot shows the European Commission website interface. At the top, there is a navigation bar with the European Commission logo, the language set to English, and a search box. Below this is a breadcrumb trail: Home > Trade > Policy > Countries and regions > Negotiations and agreements. The main content area is titled 'Negotiations and agreements' and is divided into several sections: 'Implementing EU agreements', 'What are the main takeaways?' (with links to press releases, brochures, and reports), 'Additional information on tariff preferences' (with links to preference utilisation reports and FAQs), and 'Agreements in focus'. The 'Agreements in focus' section features three cards: 'EU-VIETNAM Trade Agreement Investment protection Agreement', 'EU-NEW ZEALAND Trade Agreement', and 'EU-AUSTRALIA Trade Agreement'. Each card includes the respective national flags and a link to the agreement's factsheet.

- ❑ **Multilateral agreements (WTO):** blanket terms across 164 members but with special considerations for underdeveloped countries
- ❑ **Bilateral agreements e.g. EU-Japan and EU-Canada.** Bilateral agreements can also be split into two distinct categories:
  - ❑ Regional – FTAs and Customs Union
  - ❑ Preferential Trade Agreements e.g. Generalised System of Preference (GSP)

Current EU trade agreements: [https://ec.europa.eu/trade/policy/countries-and-regions/negotiations-and-agreements/index\\_en.htm](https://ec.europa.eu/trade/policy/countries-and-regions/negotiations-and-agreements/index_en.htm)



# UK trade agreements from 1<sup>st</sup> Jan 2021

Signed	In discussion	Mutual Recognition Agreements (MRA)	Priorities
Andean countries Canada ( <i>in principle</i> ) CARIFORUM trade bloc Central America Chile Cote d'Ivoire Eastern and Southern Africa (ESA) trade bloc Faroe Islands Georgia Israel Japan Jordan Kenya ( <i>in principle</i> ) Kosovo Lebanon Liechtenstein Morocco Pacific states Palestinian Authority South Korea Southern Africa Customs Union and Mozambique (SACUM) trade bloc Switzerland Tunisia Ukraine	Albania (Western Balkans) Algeria Bosnia and Herzegovina (Western Balkans) Cameroon (Central Africa) Mexico Moldova Montenegro (Western Balkans) North Macedonia (Western Balkans) Serbia (Western Balkans) Singapore Turkey Vietnam	Australia New Zealand United States	European Union (EU) United States Australia New Zealand Comprehensive and Progressive Agreement for Trans-Pacific Partnership (CPTPP)

Current UK trade agreements: <https://www.gov.uk/government/collections/the-uks-trade-agreements>



# Rules of Origin Facilitator

ITC WCO WTO OMC

## RULES OF ORIGIN FACILITATOR

Your gateway to trade agreements

Home Agreements Help About Us ITC Tools

### What are you exporting?

EXPORT FROM  
Select country

IMPORT TO  
Select country

PRODUCT NAME OR HS CODE  
Search product by code or name  
What's my product code?

SEARCH

**DOMINICAN REPUBLIC**  
Agreements as Exporter : 15  
Agreements as Importer : 5  
Tariff Year : 2017

- ❑ Developed by World Customs Organisation (WCO) and International Trade Centre (ITC)
- ❑ Easy navigation of trade agreement landscape
- ❑ Over 400 FTAs and preferential trade agreements worldwide
- ❑ Covers the entire spectrum of traded goods (i.e. raw agricultural commodities to sophisticated machinery and electronics)

International Trade Centre: <https://findrulesoforigin.org/>



# Country of origin



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**Wholly obtained; or**

**Sufficiently transformed** (Last substantial transformation):

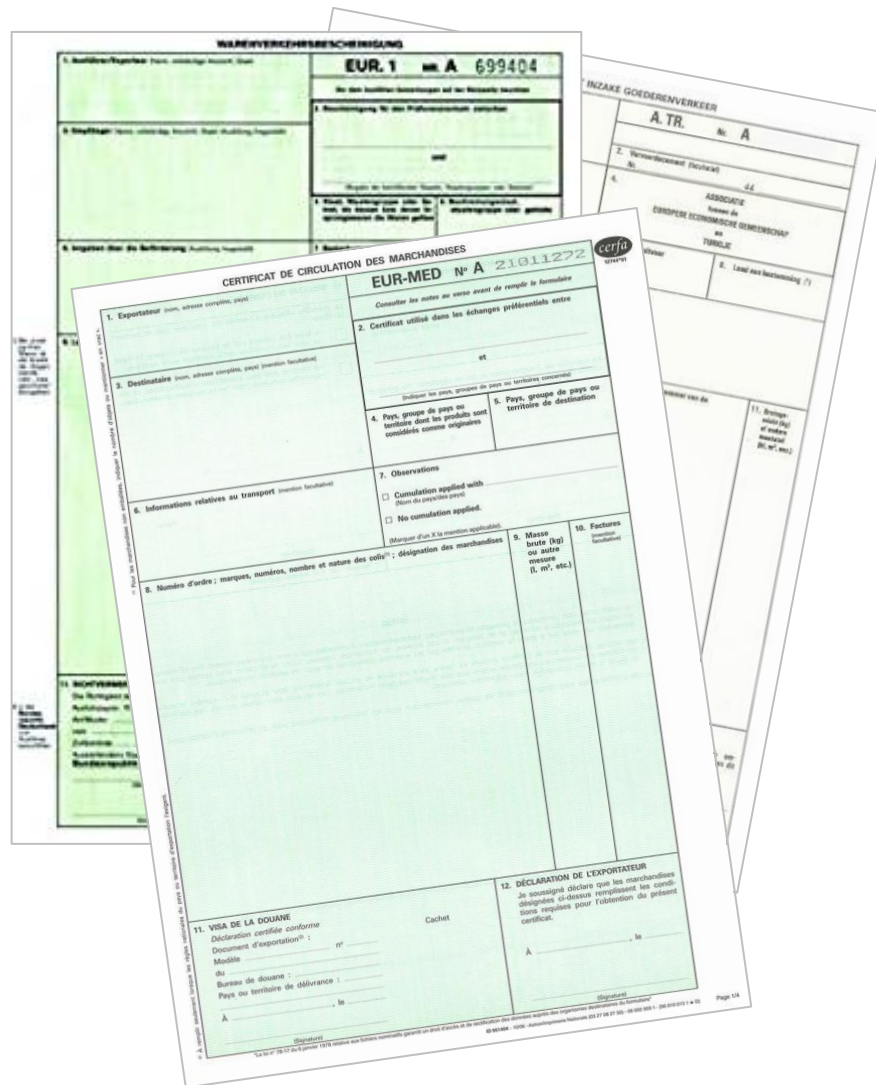


- Rule: *Manufacture from certain products or through specific processes rule*
- Rule: *'Value added' rule - Processing must add value to the finished product*
- Rule: *Change in tariff heading*
- Cumulation: *Bilateral, diagonal, regional, full*





# Proving preference



- Referred to as “preferential origin”
- “Preference”: customer abroad may pay a lower or nil rate of import customs duty on your goods
- Mandatory: know rules applying to your goods; and hold evidence to support claim
- Common types: EUR1, EUR-MED, A.TR, GSP Form A (phased out by REX self-declaration)
- Binding Origin Information (BOI)
- Exporter declarations
- Impact of Brexit
- Customs Notice 826 - <https://www.gov.uk/government/publications/notice-826-tariff-preferences-imports/notice-826-tariff-preferences-imports>





# ADDITIONAL INFORMATION



## Sources of information

- Apply for EORI number - <https://www.gov.uk/eori>
- New Border Operating Model - [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/908534/Border\\_Operating\\_Model.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/908534/Border_Operating_Model.pdf)
- Simplified procedures for import and export - <https://www.gov.uk/government/publications/import-and-export-simplified-procedures-application-ce48>
- Training and qualifications - <http://www.export.org.uk/default.asp?>
- Customs Intermediary Grant Scheme - <https://www.customsintermediarygrant.co.uk/>
- Freight forwarders - <https://www.bifa.org/members>
- Classifying goods – UK Trade Tariff / EU Common External Tariff - <https://www.gov.uk/guidance/classification-of-goods>
- Subscribe to updates on commodity codes by emailing [tariff.management@hmrc.gsi.gov.uk](mailto:tariff.management@hmrc.gsi.gov.uk)
- Consult HMRC if in doubt over commodity code by emailing the Tariff Classification Service ([classification.enquiries@hmrc.gov.uk](mailto:classification.enquiries@hmrc.gov.uk)) for non-legally binding advice on classifying goods
- Importing under preference – <https://www.gov.uk/guidance/importing-and-exporting-using-international-trade-preferences>
- Valuation methods and guidance – <https://www.gov.uk/government/publications/notice-252-valuation-of-imported-goods-for-customs-purposes-vat-and-trade-statistics>



## Sources of information

- ❑ Customs Special Procedures – <https://www.gov.uk/government/publications/notice-3001-special-procedures-for-the-union-customs-code>
- ❑ Duties and rates applicable to UK goods in export markets - <https://www.check-duties-customs-exporting-goods.service.gov.uk/selectdest> and <https://madb.europa.eu/madb/euTariffs.htm> (view as a third country i.e. China)
- ❑ WTO Rules of Origin - [https://www.wto.org/english/tratop\\_e/roi\\_e/roi\\_info\\_e.htm](https://www.wto.org/english/tratop_e/roi_e/roi_info_e.htm)
- ❑ Export control organisation - <https://www.gov.uk/guidance/beginners-guide-to-export-controls>
- ❑ OGEL and Goods Checker Tools - [https://www.ecochecker.trade.gov.uk/spirefox5live/fox/spire/OGEL\\_GOODS\\_CHECKER\\_LANDING\\_PAGE/new](https://www.ecochecker.trade.gov.uk/spirefox5live/fox/spire/OGEL_GOODS_CHECKER_LANDING_PAGE/new)
- ❑ Regulation - Trade associations - <http://www.taforum.org/Members>
- ❑ CE and UKCA mark - <https://www.bsigroup.com/en-IL/Our-services/Product-certification/ukca-mark/>
- ❑ Protecting intellectual property - <https://www.gov.uk/intellectual-property-an-overview>
- ❑ UK overseas intellectual property attaché network - <https://www.gov.uk/government/news/uk-overseas-intellectual-property-attache-network>
- ❑ Incoterms - <https://iccwbo.org/>





# Sources of information

- ❑ Information Commissioner Office (ICO) - <https://ico.org.uk/for-organisations/data-protection-at-the-end-of-the-transition-period/>
- ❑ Oxford to Cambridge Arc Growth Hubs:
  - SEMLEP Growth Hub - <https://www.semlepgrowthhub.com/>
  - OxLEP Growth Hub – <https://www.oxlepbusiness.co.uk/>
  - New Anglia Growth Hub - <https://www.newangliagrowthhub.co.uk/>
  - Buckinghamshire First - <https://bbf.uk.com/>
  - Cambridge & Peterborough - <https://cambridgeshirepeterborough-ca.gov.uk/>
- ❑ The Export Department <https://www.exportdept.co.uk>
- ❑ BEIS 'Check, Change, Go' webinars  
<https://www.workcast.com/ControlUsher.aspx?cpak=2905552366482043&pak=2807339524439725&referrer=BIRD>
- ❑ Department for International Trade  
<https://www.gov.uk/government/organisations/department-for-international-trade>
- ❑ Local Chambers of Commerce - <https://www.britishchambers.org.uk/page/join-a-chamber>
- ❑ Export market information - <https://opentoexport.com/>
- ❑ Training – Institute of Export – <https://www.export.org.uk>

# Thank you for your time!

## Contacts:

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