

Fresh Fruit and Vegetables Under Method 4 Valuation

1. The following table shows the list of products and the respective periods for which the Her Majesty's Revenue and Customs (HMRC) will make available a unit price to be used as the basis for the determination of the customs value of whole fruit and vegetables, of a single kind, imported on consignment only. In such a case, the customs declaration is definitive, as far as the determination of the customs value is concerned.

2. For the purpose of determining the customs value of products referred to below and imported on consignment, a unit price per 100 kg net is established for each product pursuant to a notice made under regulation 19(2). Such price is considered representative with respect to the importation of such products into the United Kingdom.

3. The unit price issued to determine the customs value of the imported goods for periods of 14 days, each period beginning on a Friday. The reference period for determining the unit price is the period of 14 days ending on the Thursday preceding the week during which new unit price is to be established. In particular circumstances, HMRC may decide to extend the period of validity period for a further 14 days.

4. The unit prices shall be calculated on the basis of the gross proceeds of sales recorded at the first commercial level after importation, and deducting the following elements from these figures:

- a marketing margin for the marketing centres,
- the costs of transport, insurance and associated costs within the customs territory,
- import duties and other charges which are not to be included in the customs value.

The unit prices will be notified in sterling and published by notice every fortnight.

LIST OF GOODS

Tariff Code	Description of Goods	Period of validity
0701 90 50	New potatoes	1.1 to 30.6
0703 10 19	Onions	1.1 to 31.12
0703 20 00	Garlic	1.1 to 31.12
0708 20 00	Beans	1.1 to 31.12
0709 20 00 10	Asparagus — green	1.1 to 31.12
0709 20 00 90	Asparagus — other	1.1 to 31.12
0709 60 10	Sweet peppers	1.1 to 31.12

Version 1

27 November 2018

0714 20 10	Sweet potatoes, fresh, whole, intended for human consumption	1.1 to 31.12
0804 30 00 90	Pineapples — other than dried	1.1 to 31.12
0804 40 00 10	Avocados — fresh	1.1 to 31.12
0805 10 20	Sweet oranges, fresh	1.6 to 30.11
0805 20 10 05	Clementines — fresh	1.3 to 31.10
0805 20 30 05	Monreales and satsumas — fresh	1.3 to 31.10
0805 20 50 07 0805 20 50 37	Mandarins and wilkings — fresh	1.3 to 31.10
0805 20 70 05 0805 20 90 05 0805 20 90 09	Tangerines and other — fresh	1.3 to 31.10
0805 40 00 11 0805 40 00 31	Grapefruit and Pomelos, fresh: — white	1.1 to 31.12
0805 40 00 19 0805 40 00 39	Grapefruit and Pomelos, fresh:: — pink	1.1 to 31.12
0805 50 90 11 0805 50 90 19	Limes (Citrus aurantifolia, Citrus latifolia) — fresh	1.1 to 31.12
0806 10 10	Table grapes	21.11 to 20.7
0807 11 00	Watermelons	1.1 to 31.12
0807 19 00 50	Amarillo, Cuper, Honey dew (including Cantalene), Onteniente, Piel de Sapo (including Verde Liso), Rochet, Tendral, Futuro	1.1 to 31.12

Version 1

27 November 2018

0807 19 00 90	Other melons	1.1 to 31.12
0808 30 90 10	Pears Nashi (<i>Pyrus pyrifolia</i>), Ya (<i>Pyrus bretschneideri</i>)	1.5 to 30.6
0808 30 90 90	Pears — Other	1.5 to 30.6
0809 10 00	Apricots	1.1 to 31.5 1.8 to 31.12
0809 30 10	Nectarines	1.1 to 10.6 1.10 to 31.12
0809 30 90	Peaches	1.1 to 10.6 1.10 to 31.12
0809 40 05	Plums	1.10 to 10.6
0810 10 00	Strawberries	1.1 to 31.12
0810 20 10	Raspberries	1.1 to 31.12
0810 50 00	Kiwifruit	1.1 to 31.12