

THE PREFERENTIAL TARIFF IMPLEMENTING THE AGREEMENT BETWEEN THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE FAROE ISLANDS, VERSION 1.0, DATED 18TH FEBRUARY 2019

PART ONE: Overview

PART TWO: UK Preferential Tariff

Annex I: Preferential Duty Tariff Table

Annex II: Preferential Quota Table

PART ONE: OVERVIEW

1. This document is the Preferential Tariff Document made under the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2019 for the Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and the Kingdom of Denmark in respect of the Faroe Islands, signed on 31st January 2019 ("the Agreement"). It is made pursuant to regulations 2 and 3 and column 1 and 2 of the Schedule to the Regulations.
2. This document sets out the relevant tables for the preferential duty rates and quota rates and volumes pursuant to the Agreement.
3. Part Two of this document and the associated annexes set out the UK Preferential Tariff of the Agreement by specifying the rate of import duty applicable to goods falling within codes defined by the Goods Classification Table and falling within the Agreement.
4. In this Reference Document, words and expressions have the meaning given in the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2019 ("the Regulations") and the Customs Tariff (Establishment) (EU Exit) Regulations 2019, including the Goods Classification Table and Tariff of the United Kingdom made thereunder.

PART TWO: UK PREFERENTIAL TARIFF

1. For the purposes of the Customs Tariff of the United Kingdom:
 - a) the "Preferential Duty Tariff Table" is the table that appears at Annex I;
 - b) the "Preferential Quota Table" is the table that appears at Annex II;
 - c) a "Duty Rate" is any alphanumeric information appearing in column 2 of the Preferential Duty Tariff Table or column 4 of the Quota Table.

ANNEX I
PREFERENTIAL DUTY TARIFF TABLE

1. This table sets out the preferential duty tariff for the Agreement, under regulation 2 of the Regulations.
2. The Commodity Code in column 1 is defined in regulation 2(3) of the Customs Tariff (Establishment) (EU Exit) Regulations 2019 ("the Tariff Regulations").
3. The Preferential Duty Rate in column 2 is defined in regulation 2(2) of the Regulations.

1	2
Commodity code	Preferential Duty Rate
0301 99 11 40	0.00%
0302 14 00 10	0.00%
0302 19 00	0.00%
0302 21 10	0.00%
0302 21 30	0.00%
0302 22 00	0.00%
0302 23 00	0.00%
0302 24 00	0.00%
0302 29 00	0.00%
0302 41 00	01/01 to 14/02 0.00% 16/06 to 31/12 0.00%
0302 44 00 10	01/01 to 14/02 0.00% 16/06 to 31/12 0.00%
0302 45 30	0.00%
0302 45 90 90	0.00%
0302 46 00	0.00%
0302 49 90	0.00%
0302 51 10	0.00%
0302 52 00	0.00%
0302 53 00	0.00%
0302 54 19 20	0.00%
0302 56 00 10	0.00%
0302 59 20	0.00%
0302 59 40	0.00%
0302 59 90	0.00%
0302 81 00	0.00%
0302 82 00	0.00%
0302 84 90	0.00%
0302 85 90	0.00%
0302 89 31	0.00%
0302 89 39 10	0.00%
0302 89 50	0.00%
0302 89 90 30	0.00%
0302 89 90 80	0.00%
0302 89 90 90	0.00%
0302 91 00	0.00%
0302 99 00	0.00%
0303 13 00 10	0.00%
0303 19 00	0.00%
0303 31 10	0.00%
0303 31 30	0.00%
0303 32 00	0.00%
0303 33 00	0.00%
0303 34 00	0.00%
0303 39 10	0.00%
0303 39 30	0.00%

Withdrawn

1 Commodity code	2 Preferential Duty Rate
0303 39 85 90	0.00%
0303 51 00	01/01 to 14/02 0.00% 16/06 to 31/12 0.00%
0303 54 10 10	01/01 to 14/02 0.00% 16/06 to 31/12 0.00%
0303 55 90 90	0.00%
0303 56 00	0.00%
0303 59 90	0.00%
0303 63 10	0.00%
0303 64 00	0.00%
0303 65 00	0.00%
0303 68 10	0.00%
0303 69 30	0.00%
0303 69 80	0.00%
0303 69 90	0.00%
0303 81 00	0.00%
0303 82 00	0.00%
0303 83 00	0.00%
0303 89 31	0.00%
0303 89 39 10	0.00%
0303 89 55	0.00%
0303 89 65	0.00%
0303 89 90 20	0.00%
0303 89 90 90	0.00%
0303 91 90	0.00%
0303 99 00	0.00%
0304 41 00 10	0.00%
0304 43 00	0.00%
0304 44 10 10	0.00%
0304 44 30	0.00%
0304 44 90	0.00%
0304 45 00	0.00%
0304 46 00	0.00%
0304 47 00	0.00%
0304 48 00	0.00%
0304 49 50	0.00%
0304 49 90	0.00%
0304 51 00	0.00%
0304 52 00	0.00%
0304 53 00	0.00%
0304 54 00	0.00%
0304 55 00	0.00%
0304 56 00	0.00%
0304 57 00	0.00%
0304 59 10	0.00%
0304 59 50	01/01 to 14/02 0.00% 16/06 to 31/12 0.00%
0304 59 90	0.00%
0304 71 90 10	0.00%
0304 71 90 30	0.00%
0304 72 00	0.00%
0304 73 00	0.00%
0304 79 30	0.00%
0304 79 80	0.00%
0304 79 90	0.00%
0304 81 00 10	0.00%
0304 83 10	0.00%
0304 85 00	0.00%

Withdrawn

1 Commodity code	2 Preferential Duty Rate
0304 86 00	0.00%
0304 88 90	0.00%
0304 89 21	0.00%
0304 89 29 10	0.00%
0304 89 49 10	0.00%
0304 89 90 10	0.00%
0304 89 90 30	0.00%
0304 89 90 40	0.00%
0304 89 90 50	0.00%
0304 89 90 60	0.00%
0304 89 90 90	0.00%
0304 92 00	0.00%
0304 93 10	0.00%
0304 94 10	0.00%
0304 95 10	0.00%
0304 95 25	0.00%
0304 95 30	0.00%
0304 95 40	0.00%
0304 95 60	0.00%
0304 95 90	0.00%
0304 96 00	0.00%
0304 97 00	0.00%
0304 99 10	0.00%
0304 99 21 13	0.00%
0304 99 23	01/01 to 14/02 0.00% 16/06 to 31/12 0.00%
0304 99 65	0.00%
0304 99 99	0.00%
0305 10 00	0.00%
0305 20 00	0.00%
0305 31 00	0.00%
0305 32 19 10	0.00%
0305 32 90	0.00%
0305 39 10 10	0.00%
0305 39 50	0.00%
0305 39 90	0.00%
0305 41 00 10	0.00%
0305 42 00	0.00%
0305 43 00 11	0.00%
0305 43 00 19	0.00%
0305 44 00	0.00%
0305 49 10	0.00%
0305 49 20	0.00%
0305 49 30 10	0.00%
0305 49 80	0.00%
0305 51 10 10	0.00%
0305 51 90 10	0.00%
0305 53 90 20	0.00%
0305 53 90 30	0.00%
0305 53 90 40	0.00%
0305 61 00	0.00%
0305 62 00 20	0.00%
0305 62 00 50	0.00%
0305 64 00	0.00%
0305 69 80 20	0.00%
0305 69 80 25	0.00%
0305 69 80 30	0.00%

Withdrawn

1 Commodity code	2 Preferential Duty Rate
0305 69 80 40	0.00%
0305 69 80 50	0.00%
0305 69 80 61	0.00%
0305 69 80 64	0.00%
0305 69 80 65	0.00%
0305 69 80 67	0.00%
0305 69 80 90	0.00%
0305 72 00 10	0.00%
0305 72 00 15	0.00%
0305 79 00 10	0.00%
0305 79 00 15	0.00%
0306 15 00	0.00%
0306 16 99	0.00%
0306 17 91	0.00%
0306 17 92	0.00%
0306 17 93	0.00%
0306 17 99	0.00%
0306 34 00	0.00%
0306 94 00	0.00%
0307 21 00	0.00%
0307 22 10	0.00%
0307 22 90	0.00%
0307 29 00	0.00%
0403 10 51	0.00% + 95.00 € / 100 kg
0403 10 53	0.00% + 130.40 € / 100 kg
0403 10 59	0.00% + 168.80 € / 100 kg
0403 10 91	0.00% + 12.40 € / 100 kg
0403 10 93	0.00% + 17.10 € / 100 kg
0403 10 99	0.00% + 26.60 € / 100 kg
0403 90 71	0.00% + 95.00 € / 100 kg
0403 90 73	0.00% + 130.40 € / 100 kg
0403 90 79	0.00% + 168.80 € / 100 kg
0403 90 91	0.00% + 12.40 € / 100 kg
0403 90 93	0.00% + 17.10 € / 100 kg
0403 90 99	0.00% + 26.60 € / 100 kg
0703 20 00	9.70%
0710 40 00	0.00% + 9.40 € / 100 kg / net drained wt
0711 90 30	0.00% + 9.40 € / 100 kg / net drained wt
1604 12 91	0.00%
1604 12 99	0.00%
1604 19 91	0.00%
1702 50 00	0.00%
1702 90 10	0.00%
1704 10 10	0.00% + 27.10 € / 100 kg MAX 17.90%
1704 10 90	0.00% + 30.90 € / 100 kg MAX 18.20%
1704 90 10	0.00%
1704 90 30	0.00% + 45.10 € / 100 kg MAX 18.90% + 16.50 € / 100 kg
1704 90 51	CAD - 0.00% + (AC MAX 18.70% + SD) 100%
1704 90 55	CAD - 0.00% + (AC MAX 18.70% + SD) 100%
1704 90 61	CAD - 0.00% + (AC MAX 18.70% + SD) 100%
1704 90 65	CAD - 0.00% + (AC MAX 18.70% + SD) 100%
1704 90 71	CAD - 0.00% + (AC MAX 18.70% + SD) 100%
1704 90 75	CAD - 0.00% + (AC MAX 18.70% + SD) 100%
1704 90 81	CAD - 0.00% + (AC MAX 18.70% + SD) 100%
1704 90 99	CAD - 0.00% + (AC MAX 18.70% + SD) 100%
1806 10 15	0.00%
1806 10 20	0.00% + 25.20 € / 100 kg

1 Commodity code	2 Preferential Duty Rate
1806 10 30	0.00% + 31.40 € / 100 kg
1806 10 90	0.00% + 41.90 € / 100 kg
1806 20 10	CAD - 0.00% + (AC MAX 18.70% + SD) 100%
1806 20 30	CAD - 0.00% + (AC MAX 18.70% + SD) 100%
1806 20 50	CAD - 0.00% + (AC MAX 18.70% + SD) 100%
1806 20 70	CAD - 0.00% + (AC) 100%
1806 20 95	CAD - 0.00% + (AC MAX 18.70% + SD) 100%
1806 31 00	CAD - 0.00% + (AC MAX 18.70% + SD) 100%
1806 32 00	CAD - 0.00% + (AC MAX 18.70% + SD) 100%
1806 90 00	CAD - 0.00% + (AC MAX 18.70% + SD) 100%
1901 10 00	CAD - 0.00% + (AC) 100%
1901 20 00	CAD - 0.00% + (AC) 100%
1901 90 11	0.00% + 18.00 € / 100 kg
1901 90 19	0.00% + 14.70 € / 100 kg
1901 90 91	0.00%
1901 90 99	CAD - 0.00% + (AC) 100%
1902 11 00	0.00% + 24.60 € / 100 kg
1902 19 10	0.00% + 24.60 € / 100 kg
1902 19 90	0.00% + 21.10 € / 100 kg
1902 20 91	0.00% + 6.10 € / 100 kg
1902 20 99	0.00% + 17.10 € / 100 kg
1902 30 10	0.00% + 24.60 € / 100 kg
1902 30 90	0.00% + 9.70 € / 100 kg
1902 40 10	0.00% + 24.60 € / 100 kg
1902 40 90	0.00% + 9.70 € / 100 kg
1903 00 00	0.00% + 15.10 € / 100 kg
1904 10 10	0.00% + 20.00 € / 100 kg
1904 10 30	0.00% + 46.00 € / 100 kg
1904 10 90	0.00% + 33.60 € / 100 kg
1904 20 10	CAD - 0.00% + (AC) 100%
1904 20 91	0.00% + 20.00 € / 100 kg
1904 20 95	0.00% + 46.00 € / 100 kg
1904 20 99	0.00% + 33.60 € / 100 kg
1904 30 00	0.00% + 15.70 € / 100 kg
1904 90 10	0.00% + 46.00 € / 100 kg
1904 90 80	0.00% + 25.70 € / 100 kg
1905 10 00	0.00% + 13.60 € / 100 kg
1905 20 10	0.00% + 18.30 € / 100 kg
1905 20 30	0.00% + 24.60 € / 100 kg
1905 20 90	0.00% + 31.40 € / 100 kg
1905 31 11	CAD - 0.00% + (AC MAX 24.20% + SD) 100%
1905 31 19	CAD - 0.00% + (AC MAX 24.20% + SD) 100%
1905 31 30	CAD - 0.00% + (AC MAX 24.20% + SD) 100%
1905 31 91	CAD - 0.00% + (AC MAX 24.20% + SD) 100%
1905 31 99	CAD - 0.00% + (AC MAX 24.20% + SD) 100%
1905 32 05	CAD - 0.00% + (AC MAX 20.70% + FD) 100%
1905 32 11	CAD - 0.00% + (AC MAX 24.20% + SD) 100%
1905 32 19	CAD - 0.00% + (AC MAX 24.20% + SD) 100%
1905 32 91	CAD - 0.00% + (AC MAX 20.70% + FD) 100%
1905 32 99	CAD - 0.00% + (AC MAX 24.20% + SD) 100%
1905 40 00	CAD - 0.00% + (AC) 100%
1905 90 10	0.00% + 15.90 € / 100 kg
1905 90 20	0.00% + 60.50 € / 100 kg
1905 90 30	CAD - 0.00% + (AC) 100%
1905 90 45	CAD - 0.00% + (AC MAX 20.70% + FD) 100%
1905 90 55	CAD - 0.00% + (AC MAX 20.70% + FD) 100%
1905 90 70	CAD - 0.00% + (AC MAX 24.20% + SD) 100%

1 Commodity code	2 Preferential Duty Rate
1905 90 80	CAD - 0.00% + (AC MAX 20.70% + FD) 100%
2001 90 30	0.00% + 9.40 € / 100 kg / net drained wt
2004 10 91	CAD - 0.00% + (AC) 100%
2004 90 10	0.00% + 9.40 € / 100 kg / net drained wt
2005 20 10	CAD - 0.00% + (AC) 100%
2005 80 00	0.00% + 9.40 € / 100 kg / net drained wt
2008 99 85	0.00% + 9.40 € / 100 kg / net drained wt
2101 12 98 20	CAD - 0.00% + (AC) 100%
2101 12 98 92	CAD - 0.00% + (AC) 100%
2101 12 98 94	CAD - 0.00% + (AC) 100%
2101 12 98 99	CAD - 0.00% + (AC) 100%
2101 20 98	CAD - 0.00% + (AC) 100%
2101 30 19	0.00% + 12.70 € / 100 kg
2101 30 99	0.00% + 22.70 € / 100 kg
2102 10 31	0.00%
2102 10 39	0.00%
2102 20 11	0.00%
2102 20 19	0.00%
2103 10 00	0.00%
2103 20 00	0.00%
2103 90 00	0.00%
2104 10 00	0.00%
2105 00 10	0.00% + 20.20 € / 100 kg MAX 19.40% + 9.40 € / 100 kg
2105 00 91	0.00% + 38.50 € / 100 kg MAX 18.10% + 7.00 € / 100 kg
2105 00 99	0.00% + 54.00 € / 100 kg MAX 17.80% + 6.90 € / 100 kg
2106 10 80	CAD - 0.00% + (AC) 100%
2106 90 92 40	0.00%
2106 90 92 45	0.00%
2106 90 92 50	0.00%
2106 90 98	CAD - 0.00% + (AC) 100%
2202 10 00	0.00%
2202 99 11 11	0.00%
2202 99 11 19	0.00%
2202 99 15 11	0.00%
2202 99 15 19	0.00%
2202 99 19 11	0.00%
2202 99 19 19	0.00%
2202 99 91	0.00% + 13.70 € / 100 kg
2202 99 95	0.00% + 12.10 € / 100 kg
2202 99 99	0.00% + 21.20 € / 100 kg
2205 00 00	0.00%
2500 00 00	0.00%
2707 00 00	0.00%
2710 00 00	0.00%
2711 00 00	0.00%
2712 00 00	0.00%
2713 00 00	0.00%
2800 00 00	0.00%
2903 00 00	0.00%
2904 00 00	0.00%
2905 11 00	0.00%
2905 12 00	0.00%
2905 13 00	0.00%
2905 14 00	0.00%
2905 16 00	0.00%
2905 17 00	0.00%
2905 19 00	0.00%

Withdrawn

1 Commodity code	2 Preferential Duty Rate
2905 22 00	0.00%
2905 29 00	0.00%
2905 31 00	0.00%
2905 32 00	0.00%
2905 39 00	0.00%
2905 41 00	0.00%
2905 42 00	0.00%
2905 43 00	0.00% + 125.80 € / 100 kg
2905 44 11	0.00% + 16.10 € / 100 kg
2905 44 19	0.00% + 37.80 € / 100 kg
2905 44 91	0.00% + 23.00 € / 100 kg
2905 44 99	0.00% + 53.70 € / 100 kg
2905 45 00	0.00%
2905 49 00	0.00%
2905 59 00	0.00%
2906 00 00	0.00%
2907 00 00	0.00%
2908 00 00	0.00%
2909 00 00	0.00%
2910 00 00	0.00%
2911 00 00	0.00%
2912 00 00	0.00%
2913 00 00	0.00%
2914 00 00	0.00%
2915 00 00	0.00%
2916 00 00	0.00%
2917 00 00	0.00%
2918 00 00	0.00%
2919 00 00	0.00%
2920 00 00	0.00%
2921 00 00	0.00%
2922 00 00	0.00%
2923 00 00	0.00%
2924 00 00	0.00%
2925 00 00	0.00%
2926 00 00	0.00%
2927 00 00	0.00%
2928 00 00	0.00%
2929 00 00	0.00%
2930 00 00	0.00%
2931 00 00	0.00%
2932 00 00	0.00%
2933 00 00	0.00%
2934 00 00	0.00%
2935 00 00	0.00%
2938 00 00	0.00%
2940 00 00	0.00%
2941 00 00	0.00%
2942 00 00	0.00%
3000 00 00	0.00%
3100 00 00	0.00%
3200 00 00	0.00%
3300 00 00	0.00%
3400 00 00	0.00%
3501 00 00	0.00%
3502 90 00	0.00%
3503 00 00	0.00%

1 Commodity code	2 Preferential Duty Rate
3504 00 00	0.00%
3505 10 10	0.00% + 17.70 € / 100 kg
3505 10 50	0.00%
3505 10 90	0.00% + 17.70 € / 100 kg
3505 20 10	0.00% + 4.50 € / 100 kg MAX 11.50%
3505 20 30	0.00% + 8.90 € / 100 kg MAX 11.50%
3505 20 50	0.00% + 14.20 € / 100 kg MAX 11.50%
3505 20 90	0.00% + 17.70 € / 100 kg MAX 11.50%
3506 00 00	0.00%
3507 00 00	0.00%
3600 00 00	0.00%
3700 00 00	0.00%
3801 00 00	0.00%
3802 00 00	0.00%
3803 00 00	0.00%
3804 00 00	0.00%
3805 00 00	0.00%
3806 00 00	0.00%
3807 00 00	0.00%
3808 00 00	0.00%
3809 10 10	0.00% + 8.90 € / 100 kg MAX 12.80%
3809 10 30	0.00% + 12.40 € / 100 kg MAX 12.80%
3809 10 50	0.00% + 15.10 € / 100 kg MAX 12.80%
3809 10 90	0.00% + 17.70 € / 100 kg MAX 12.80%
3809 91 00	0.00%
3809 92 00	0.00%
3809 93 00	0.00%
3810 00 00	0.00%
3811 00 00	0.00%
3812 00 00	0.00%
3813 00 00	0.00%
3814 00 00	0.00%
3815 00 00	0.00%
3816 00 00	0.00%
3817 00 00	0.00%
3819 00 00	0.00%
3820 00 00	0.00%
3821 00 00	0.00%
3823 00 00	0.00%
3824 10 00	0.00%
3824 30 00	0.00%
3824 40 00	0.00%
3824 50 00	0.00%
3824 60 11	0.00% + 16.10 € / 100 kg
3824 60 19	0.00% + 37.80 € / 100 kg
3824 60 91	0.00% + 23.00 € / 100 kg
3824 60 99	0.00% + 53.70 € / 100 kg
3824 71 00	0.00%
3824 72 00	0.00%
3824 73 00	0.00%
3824 74 00	0.00%
3824 75 00	0.00%
3824 76 00	0.00%
3824 77 00	0.00%
3824 78 00	0.00%
3824 79 00	0.00%
3824 81 00	0.00%

1 Commodity code	2 Preferential Duty Rate
3824 82 00	0.00%
3824 83 00	0.00%
3824 84 00	0.00%
3824 85 00	0.00%
3824 86 00	0.00%
3824 87 00	0.00%
3824 88 00	0.00%
3824 91 00	0.00%
3824 99 00	0.00%
3825 00 00	0.00%
3826 00 00	0.00%
3900 00 00	0.00%
4000 00 00	0.00%
4100 00 00	0.00%
4200 00 00	0.00%
4300 00 00	0.00%
4400 00 00	0.00%
4503 00 00	0.00%
4504 00 00	0.00%
4600 00 00	0.00%
5000 00 00	0.00%
5100 00 00	0.00%
5200 00 00	0.00%
5306 00 00	0.00%
5308 00 00	0.00%
5309 00 00	0.00%
5310 00 00	0.00%
5311 00 00	0.00%
5400 00 00	0.00%
5500 00 00	0.00%
5600 00 00	0.00%
5700 00 00	0.00%
5800 00 00	0.00%
5900 00 00	0.00%
6000 00 00	0.00%
6100 00 00	0.00%
6200 00 00	0.00%
6300 00 00	0.00%
6400 00 00	0.00%
6500 00 00	0.00%
6600 00 00	0.00%
6700 00 00	0.00%
6800 00 00	0.00%
6900 00 00	0.00%
7000 00 00	0.00%
7100 00 00	0.00%
7202 19 00	0.00%
7202 21 00	0.00%
7202 29 00	0.00%
7202 30 00	0.00%
7202 41 00	0.00%
7202 49 00	0.00%
7202 50 00	0.00%
7202 70 00	0.00%
7202 91 00	0.00%
7202 92 00	0.00%
7202 99 30	0.00%

Withdrawn

1 Commodity code	2 Preferential Duty Rate
7202 99 80	0.00%
7302 30 00	0.00%
7303 00 00	0.00%
7307 00 00	0.00%
7309 00 00	0.00%
7310 00 00	0.00%
7311 00 00	0.00%
7315 00 00	0.00%
7316 00 00	0.00%
7318 00 00	0.00%
7319 00 00	0.00%
7320 00 00	0.00%
7321 00 00	0.00%
7322 00 00	0.00%
7323 00 00	0.00%
7324 00 00	0.00%
7325 00 00	0.00%
7326 00 00	0.00%
7400 00 00	0.00%
7500 00 00	0.00%
7600 00 00	0.00%
7800 00 00	0.00%
7900 00 00	0.00%
8100 00 00	0.00%
8200 00 00	0.00%
8300 00 00	0.00%
8400 00 00	0.00%
8500 00 00	0.00%
8600 00 00	0.00%
8700 00 00	0.00%
8800 00 00	0.00%
8900 00 00	0.00%
9000 00 00	0.00%
9100 00 00	0.00%
9200 00 00	0.00%
9300 00 00	0.00%
9400 00 00	0.00%
9500 00 00	0.00%
9600 00 00	0.00%

Withdrawn

Entry Price Goods (regulation 4 of the Regulations)

4. For goods classified under a commodity code that has "Entry Price" shown in the same row in column 2 of the Preferential Duty Tariff Table, the duty rate is determined by adding the first percentage value in column 2 to the Specific percentage value in column 2.
5. A "Specific" duty is a duty expression (or component of a duty expression) making reference to a measure of quantity.
6. The first percentage value in column 2 after the words "Entry Price" is a percentage of the by-value UK WTO Most Favoured Nation (MFN) rate for the goods classified under the relevant commodity code, in the relevant row of the Tariff Table in Annex II of the Tariff of the United Kingdom version 1.0 of 13 March 2019 made under the Tariff Regulations.

7. The second "Specific" percentage value is a percentage of the Standard Rate of Import Duty specific component for the goods classified under the relevant commodity code, in the relevant row of the Tariff Table in Annex II of the Tariff of the United Kingdom version 1.0 of 13 March 2019.

Complex Agricultural Duty Goods (regulation 5 of the Regulations)

8. For goods classified under a commodity code that has "CAD" shown in the same row in column 2 of the Preferential Duty Tariff Table in Annex I, the duty rate is determined by adding the first percentage value in column 2 to the following Specific percentage values in that column.
9. The first percentage in column 2 after the word "CAD" is a percentage of the value of the goods to be imported.
10. Where in the formula in column 2 "AC" is shown, the "AC" (agricultural component) percentage value is a percentage of the AC for the goods classified under the relevant commodity code, in the relevant row of the Tariff Table in Annex II, Appendix B of the Customs Tariff of the United Kingdom version 1.0 of 13 March 2019 made under the Tariff Regulations. Where "AC MAX" is shown, the following percentage value is the maximum AC Value that can be charged for the relevant good.
11. Where in the formula in column 2 "SD" is shown, the "SD" (sugar duty) is the SD component for the goods classified under the relevant commodity code, in the relevant row of the Tariff Table in Annex II of the Tariff of the United Kingdom version 1.0 of 13 March 2019 made under the Tariff Regulations.
12. Where in the formula in column 2 "FD" is shown, the "FD" (four duty) is the FD component for the goods classified under the relevant commodity code, in the relevant row of the Tariff Table in Annex II of the Tariff of the United Kingdom version 1.0 of 13 March 2019 made under the Tariff Regulations.
13. In column 2 of the Preferential Duty Tariff Table, the percentage shown outside the brackets at the end of the formula is the percentage of the formula inside the brackets that is to be charged for the relevant goods.
14. Where, in the formula in column 2 "AD" is shown and there is no Specific component in the relevant row of the Tariff Table in Annex I of the Tariff of the United Kingdom version 1.0 of 13 March 2019, the duty rate will be the by rate percentage with no additional Specific component added.

Authorised Use Goods (regulation 6 of the Regulations)

15. Authorised use goods, as identified under regulation 6(1) of the Regulations, which meet the conditions of regulation 6(2) of the Regulations attract the relevant duty rates shown in column 2.

ANNEX II

PREFERENTIAL QUOTA TABLE

1. This table sets out the preferential quota duty rates for the Agreement, under regulation 4 of the Regulations.
2. The Quota Number in column 1 is defined in regulation 3(4) of the Regulations.
3. The Origin Quota in column 2 is an identifier for origin quota goods. Where, for a quota number, "Yes" is shown in column 2, the preferential origin quota duty rate can only be obtained if the goods qualify for preferential origin quota treatment, are within the quota volumes and meet the other conditions for the origin quota under the Regulations.

4. The Commodity Code in column 3 is the commodity code classifying the goods.
5. The Quota Duty Rate in column 4 is defined in regulation 3(2) of the Regulations.
6. The Quota Volume in column 5 is the maximum quantity of quota goods that can be imported under the quota during the quota period in any year under regulation 9 of the Regulations. Where a volume is followed by "(2019)", the volume applies for the year 2019.
7. The Quota Open Date in column 6 is the date on which the quota period commences under regulation 9 of the Regulations.
8. The Quota Close Date in column 7 is the date on which the quota period ends under regulations 9(1), 9(3) and 9(4) of the Regulations.

1 Quota Number	2 Origin Quota	3 Commodity Code	4 Preferential Quota Duty Rate	5 Quota Volume	6 Quota Open Date	7 Quota Close Date
090671		0301 91 90 11	0.00%	72,000 kg (2019)	29/03/2019 01/01	31/12/2019 31/12
		0301 91 90 19		95,000 kg		
		0302 11 20				
		0302 11 80 11				
		0302 11 80 19				
		0303 14 20				
		0303 14 90 11				
		0303 14 90 19				
		0304 42 10				
		0304 42 90 10				
		0304 82 10				
0304 82 90 10						
0304 99 21 11						
090672		0305 53 90 10	0.00%	78,000 kg (2019) 102,000 kg	29/03/2019 01/01	31/12/2019 31/12
090674		0307 91 00 10	0.00%	124,000 kg (2019)	29/03/2019 01/01	31/12/2019 31/12
		0307 92 00 10		163,000 kg		
		1605 59 00 10				
090675		1604 11 00 30	0.00%	41,000 kg (2019)	29/03/2019 01/01	31/12/2019 31/12
		1604 10 10 10		54,000 kg		
		1604 20 10 10				
		1604 20 10 10				
090676		0306 14 90 10	0.00%	78,000 kg (2019) 102,000 kg	29/03/2019 01/01	31/12/2019 31/12
		0306 16 91		413,000 kg (2019)		
090679		0306 16 99	0.00%	545,000 kg	29/03/2019 01/01	31/12/2019 31/12
		0306 17 91				
		0306 17 92				
		0306 17 93				
		0306 17 94				
		0306 17 99				
		0306 94 00				
		0306 95 11				
		0306 95 19				
		0306 95 20				
		0306 95 30 91				
		0306 95 30 99				
		0306 95 40				
		0306 95 90				
		1605 21 10				
		1605 21 90				
		1605 29 00				
		1605 40 00 20				

1 Quota Number	2 Origin Quota	3 Commodity Code	4 Preferential Quota Duty Rate	5 Quota Volume	6 Quota Open Date	7 Quota Close Date
090681		1604 17 00 1604 18 00 1604 19 92 1604 19 93 1604 19 94 1604 19 95 1604 19 97 1604 20 05 1604 20 90 20 1604 20 90 30 1604 20 90 35 1604 20 90 40 1604 20 90 50 1604 20 90 60 1604 20 90 90	0.00%	124,000 kg (2019) 163,000 kg	29/03/2019 01/01	31/12/2019 31/12
090689		2309 90 10 21 2309 90 10 81 2309 90 31 30 2309 90 41 20	0.00%	2,067,000 kg (2019) 2,724,000 kg	29/03/2019 01/01	31/12/2019 31/12
090690 (linked quota to quotas 092129 and 092130)		0204 10 00 0204 21 00 0204 22 00 0204 30 00 0204 41 00 0204 42 00 0204 50 11 0204 50 13 0204 50 15 0204 50 19 0204 50 31 0204 50 51 0204 50 53 0204 50 55 0204 50 59 0204 50 71	0.00%	2,000 kg (2019) 3,000 kg	29/03/2019 01/01	31/12/2019 31/12
092129 (linked quota to quotas 090690 and 092130)		0204 23 00 11 0204 23 00 91 0204 43 10 0204 50 39 90 0204 50 79 10	0.00%	2,000 kg (2019) 3,000 kg	29/03/2019 01/01	31/12/2019 31/12
092130 (linked quota to quotas 090690 and 092129)		0204 23 00 19 0204 23 00 99 0204 43 90 0204 50 39 90 0204 50 79 90	0.00%	2,000 kg (2019) 3,000 kg	29/03/2019 01/01	31/12/2019 31/12

Entry Price Goods (regulation 4 of the Regulations)

9. The provisions (4-7) in Annex I apply as if the reference to column 2 of the Preferential Duty Tariff Table in Annex I were a reference to column 4 of the Preferential Quota Table in this Annex.

Complex Agricultural Duty Goods (regulation 5 of the Regulations)

10. The provisions (8-14) in Annex I apply as if the reference to column 2 of the Preferential Duty Tariff Table in Annex I were a reference to column 4 of the Preferential Quota Table in this Annex.

Authorised Use Goods (regulation 6 of the Regulations)

11. The provision (15) in Annex I applies as if the reference to column 2 of the Preferential Duty Tariff Table in Annex I were a reference to column 4 of the Preferential Quota Table in this Annex.

Linked Quotas (regulation 11(8) of the Regulations)

12. Where it says in column 1 that a quota is a linked quota, a deduction from that quota is to operate as a deduction of the same amount of goods from any quota which is identified as linked to that quota in column 1.

Withdrawn