

THE CÔTE D’IVOIRE PREFERENTIAL TARIFF

VERSION 1.0 DATED 7TH DECEMBER 2020

PART ONE: Overview

PART TWO: UK Preferential Tariff

Annex I: Preferential Duty Tariff Table

PART ONE: OVERVIEW

1. This document is the relevant preferential tariff referred to in column 2 of the table in Schedule 1 of the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020 ("the Regulations") for the Stepping Stone Economic Partnership Agreement Between the United Kingdom of Great Britain and Northern Ireland, of one part, and Côte d’Ivoire, of the other part, signed on 15th October 2020 ("the Agreement").
2. Part Two of this document and the associated annexes set out the preferential duty rates falling within the Agreement, and meeting the requirements of the Regulations.
3. In this document, unless otherwise specified, words and expressions have the meaning given in the Regulations and the Customs Tariff (Establishment) (EU Exit) Regulations 2020 ("the Tariff Regulations"), including the Goods Classification Table and Tariff of the United Kingdom.

PART TWO: UK PREFERENTIAL TARIFF

1. In this Part, a "formula" is all the alphanumeric information appearing in a given row of column 2 of the Preferential Duty Tariff Table (Annex I).

Calculating the value of formulas

2. The formulas in column 2 of the Preferential Duty Tariff Table consist of components and operators. The components and operators are set out and explained below.
3. The value of a whole formula can be calculated by finding the value of each of the components of the formula and performing the operations specified by any operators.

Operators

4. **Brackets** – Brackets around part of a formula indicate that the value of the part of the formula inside the brackets is to be calculated first, before performing any operations outside the brackets.
5. **MAX** – Where MAX appears in a formula, the value of the formula is the value of all that part of the formula which appears before MAX or the value of all that part of the formula which appears after MAX, whichever is lower. However, where the value of all that part of the formula which appears after MAX is equal to the customs tariff in its standard form, the preferential duty rate is

only applicable if the value of all that part of the formula which appears before MAX is lower than the applicable rate in the customs tariff in its standard form.

6. Where MAX appears inside brackets, this operation only applies to the part of the formula inside the same brackets.
7. **Addition sign** – Where an addition sign appears in a formula, the value of the component immediately before the addition sign is to be added to the value of the component immediately after the addition sign.

Components

By-value components

8. Where a formula includes a component which consists of a percentage either appearing alone (such as where the formula reads simply (e.g. “**9.70%**”) or appearing immediately before an addition sign (such as where the formula reads (e.g. “**17.90% + 8.40 £ / 100 kg**”), the value of that component can be found by taking that percentage of the customs value of the goods to which the formula applies.
9. Such a component, the value of which is found by reference to the customs value of goods, can be referred to as a “by-value” component.

Specific components

10. Where a formula includes a component consisting of a sum of money (represented by a number immediately followed by a currency symbol), the division symbol “/” and a multiple of a unit of quantity (e.g. “**43.80 £ / 100 kg**”), the value of that component can be found by dividing the quantity of originating goods (measured in the same unit of quantity) by the multiple of the unit of quantity, then multiplying the result by the sum of money.
11. The abbreviations of the units of quantity used and their full meanings are set out in Appendix A to Part Four of the Tariff of the United Kingdom.
12. A component the value of which is found by reference to the quantity of goods can be referred to as a “specific” component.

Other

13. Where a date range in the format “DD-MM to DD-MM” appears in column 3, the preferential duty rate in that row is only applicable during that date range.

ANNEX I
PREFERENTIAL DUTY TARIFF TABLE

1. This table sets out the preferential duty rates for the Agreement, under regulation 3 of the Regulations.
2. The commodity code in column 1 is defined in regulation 2(3) of the Tariff Regulations.
3. The preferential duty rate in column 2 is defined in regulation 2(1) of the Regulations.

1 Commodity code	2 Preferential duty rate
01	0%
02	0%
03	0%
04	0%
05	0%
06	0%
07	0%
08	0%
09	0%
10	0%
11	0%
12	0%
13	0%
14	0%
15	0%
16	0%
17	0%
18	0%
19	0%
20	0%
21	0%
22	0%
23	0%
24	0%
25	0%
26	0%
27	0%
28	0%
29	0%
30	0%
31	0%
32	0%
33	0%
34	0%
35	0%
36	0%
37	0%
38	0%
39	0%
40	0%
41	0%
42	0%

1	2
Commodity code	Preferential duty rate
43	0%
44	0%
45	0%
46	0%
47	0%
48	0%
49	0%
50	0%
51	0%
52	0%
53	0%
54	0%
55	0%
56	0%
57	0%
58	0%
59	0%
60	0%
61	0%
62	0%
63	0%
64	0%
65	0%
66	0%
67	0%
68	0%
69	0%
70	0%
71	0%
72	0%
73	0%
74	0%
75	0%
76	0%
78	0%
79	0%
80	0%
81	0%
82	0%
83	0%
84	0%
85	0%
86	0%
87	0%
88	0%
89	0%
90	0%
91	0%
92	0%
94	0%
95	0%
96	0%
97	0%

