

THE PREFERENTIAL TARIFF IMPLEMENTING THE AGREEMENT BETWEEN THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE ESA STATES, 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 Agreement establishing an Economic Partnership between the Eastern and Southern Africa States (the Union of Comoros, the Republic of Madagascar, the Republic of Mauritius, the Republic of Seychelles, the Republic of Zambia and the Republic of Zimbabwe), on the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part, signed by the Republic of Mauritius, the Republic of Seychelles and the Republic of Zimbabwe on 31st January 2019 ("the Agreement"). The Agreement applies only to those countries that have signed the Agreement.¹ 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;

¹ The Republic of Madagascar, Republic of Mauritius, the Republic of Seychelles and the Republic of Zimbabwe.

- 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.

Withdrawn

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
0101 00 00	0.00%
0102 29 10	0.00%
0102 29 21	0.00%
0102 29 29	0.00%
0102 29 41	0.00%
0102 29 49	0.00%
0102 29 51	0.00%
0102 29 59	0.00%
0102 29 61	0.00%
0102 29 69	0.00%
0102 29 91	0.00%
0102 29 99	0.00%
0102 39 10	0.00%
0102 90 91	0.00%
0103 00 00	0.00%
0104 00 00	0.00%
0105 00 00	0.00%
0106 00 00	0.00%
0201 00 00	0.00%
0202 00 00	0.00%
0203 00 00	0.00%
0204 00 00	0.00%
0205 00 00	0.00%
0206 10 10	0.00%
0206 10 95	0.00%
0206 29 10	0.00%
0206 29 91	0.00%
0206 80 00	0.00%
0206 90 00	0.00%
0207 00 00	0.00%
0208 00 00	0.00%
0209 00 00	0.00%
0210 00 00	0.00%
0300 00 00	0.00%
0400 00 00	0.00%
0500 00 00	0.00%
0600 00 00	0.00%
0701 00 00	0.00%
0702 00 00	0.00%
0703 00 00	0.00%
0704 00 00	0.00%
0705 00 00	0.00%
0706 00 00	0.00%
0707 00 00	0.00%
0708 00 00	0.00%
0709 00 00	0.00%

1 Commodity code	2 Preferential Duty Rate
0710 00 00	0.00%
0711 00 00	0.00%
0712 00 00	0.00%
0713 00 00	0.00%
0714 00 00	0.00%
0802 00 00	0.00%
0803 00 00	0.00%
0804 00 00	0.00%
0805 00 00	0.00%
0806 00 00	0.00%
0807 00 00	0.00%
0808 10 10	0.00%
0808 10 80	0.00%
0808 30 00	0.00%
0808 40 00	0.00%
0809 00 00	0.00%
0810 00 00	0.00%
0811 00 00	0.00%
0812 00 00	0.00%
0813 00 00	0.00%
0814 00 00	0.00%
0900 00 00	0.00%
1001 00 00	0.00%
1002 00 00	0.00%
1003 00 00	0.00%
1004 00 00	0.00%
1005 00 00	0.00%
1006 00 00	0.00%
1007 00 00	0.00%
1008 00 00	0.00%
1100 00 00	0.00%
1200 00 00	0.00%
1300 00 00	0.00%
1500 00 00	0.00%
1601 00 00	0.00%
1602 10 00	0.00%
1602 20 00	0.00%
1602 31 00	0.00%
1602 32 00	0.00%
1602 39 00	0.00%
1602 41 00	0.00%
1602 42 00	0.00%
1602 49 00	0.00%
1602 50 10	0.00%
1602 50 31	0.00%
1602 50 95	0.00%
1602 90 10	0.00%
1602 90 31	0.00%
1602 90 51	0.00%
1602 90 61	0.00%
1602 90 69	0.00%
1602 90 91	0.00%
1602 90 95	0.00%
1602 90 99	0.00%
1603 00 00	0.00%
1604 00 00	0.00%
1605 00 00	0.00%

Withdrawn

1 Commodity code	2 Preferential Duty Rate
1701 00 00	0.00%
1702 11 00	0.00%
1702 19 00	0.00%
1702 20 00	0.00%
1702 30 00	0.00%
1702 40 00	0.00%
1702 50 00	0.00%
1702 60 00	0.00%
1702 90 00	0.00%
1703 00 00	0.00%
1704 00 00	0.00%
1800 00 00	0.00%
1900 00 00	0.00%
2000 00 00	0.00%
2101 00 00	0.00%
2102 00 00	0.00%
2103 00 00	0.00%
2104 00 00	0.00%
2105 00 00	0.00%
2106 10 00	0.00%
2106 90 20	0.00%
2106 90 30	0.00%
2106 90 51	0.00%
2106 90 55	0.00%
2106 90 59	0.00%
2106 90 92	0.00%
2106 90 98	0.00%
2202 00 00	0.00%
2204 10 00	0.00%
2204 21 06	0.00%
2204 21 07	0.00%
2204 21 08	0.00%
2204 21 09	0.00%
2204 21 93	0.00%
2204 21 94	0.00%
2204 21 95	0.00%
2204 21 96	0.00%
2204 21 97	0.00%
2204 21 98	0.00%
2204 22 10	0.00%
2204 22 93	0.00%
2204 22 94	0.00%
2204 22 95	0.00%
2204 22 96	0.00%
2204 22 97	0.00%
2204 22 98	0.00%
2204 29 10	0.00%
2204 29 93	0.00%
2204 29 94	0.00%
2204 29 95	0.00%
2204 29 96	0.00%
2204 29 97	0.00%
2204 29 98	0.00%
2204 30 00	0.00%
2205 00 00	0.00%
2206 00 00	0.00%
2207 00 00	0.00%

Withdrawn

1 Commodity code	2 Preferential Duty Rate
2208 00 00	0.00%
2209 00 00	0.00%
2302 00 00	0.00%
2303 10 11	0.00%
2306 90 19	0.00%
2307 00 19	0.00%
2308 00 19	0.00%
2308 00 90	0.00%
2309 10 13	0.00%
2309 10 15	0.00%
2309 10 19	0.00%
2309 10 33	0.00%
2309 10 39	0.00%
2309 10 51	0.00%
2309 10 53	0.00%
2309 10 59	0.00%
2309 10 70	0.00%
2309 10 90	0.00%
2309 90 10	0.00%
2309 90 31	0.00%
2309 90 33	0.00%
2309 90 35	0.00%
2309 90 39	0.00%
2309 90 41	0.00%
2309 90 43	0.00%
2309 90 49	0.00%
2309 90 51	0.00%
2309 90 53	0.00%
2309 90 59	0.00%
2309 90 70	0.00%
2309 90 91	0.00%
2309 90 96	0.00%
2400 00 00	0.00%
2500 00 00	0.00%
2700 00 00	0.00%
2800 00 00	0.00%
2900 00 00	0.00%
3100 00 00	0.00%
3200 00 00	0.00%
3300 00 00	0.00%
3400 00 00	0.00%
3500 00 00	0.00%
3600 00 00	0.00%
3700 00 00	0.00%
3800 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%
4500 00 00	0.00%
4600 00 00	0.00%
5000 00 00	0.00%
5100 00 00	0.00%
5200 00 00	0.00%
5300 00 00	0.00%

Withdrawn

1 Commodity code	2 Preferential Duty Rate
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%
7200 00 00	0.00%
7300 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%
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
091618	Yes	1604 14 21	0.00%	4,781,000 kg (2019) 6,300,000 kg	29/03/2019 01/01	31/12/2019 31/12
		1604 14 28				
		1604 14 31				
		1604 14 38				
		1604 14 41				
		1604 14 48				
		1604 20 70 30				
		1604 20 70 40				
		1604 20 70 50				
		1604 20 70 92				
1604 20 70 94						
091619	Yes	1604 14 26	0.00%	258,000 kg (2019) 340,000 kg	29/03/2019 01/01	31/12/2019 31/12
		1604 14 36				
		1604 14 46				

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.