



Foreign, Commonwealth
& Development Office



Department for
Business & Trade

Guidance DOCUMENT

Identify tariffs by product under
the Developing Countries Trading
Scheme (DCTS)

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Purpose and contents

This guidance provides an overview of the different tariffs for products exported to the UK under the DCTS, including how to identify commodity codes.

The guidance is in 3 sections

01



Important information needed to identify the commodity code for your product

02



Identify applicable tariff based on your commodity code either under the DCTS or UK General Tariff (UK GT)

03



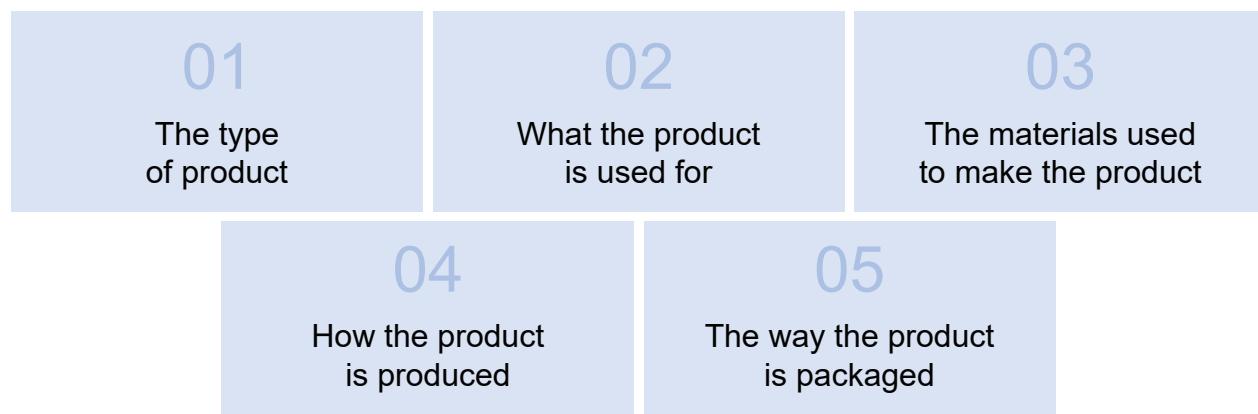
Understand different tariff rates under the DCTS – including seasonal and nuisance tariffs.

Important information for identifying commodity codes

01

You need a commodity code called a Harmonised System Code to determine applicable tariff rates for products exported or imported into the UK. Commodity codes are internationally recognised reference numbers that describe a specific product when importing or exporting goods. These codes are also important when filling out customs declaration forms.

To find a commodity code, you will need specific details about the goods you are importing or exporting, including:



These details will allow you to identify the specific commodity code that applies to your product. Please use the [Tariff Look Up Tool](#) or the [Opportunity Visualisation Tool](#) to find your commodity code.

You should also examine the guidance on rules of origin on the [trading with developing nations page](#), specifically the applicable cumulation rules and product specific rules (PSRs) under the relevant HS chapters.

Identify tariffs based on commodity codes

02

Once you have identified your commodity code, you can find the specific tariff rate applicable to your product. Tariff rates are based on the preference tier of the country of origin and the commodity code. You should view the preference tiers under the DCTS guidance on the [trading with developing nations page](#) for more information about your country tier.



Tariffs under Comprehensive Preferences

For exporters in countries entitled to Comprehensive Preferences, a 0%-import tariff applies on 99.8% of products - all products except arms and ammunitions. Products categorised as arms and ammunition will be subject to tariff rates, as specified in the UK GT.



Tariffs under Enhanced Preferences

Exporters in Enhanced Preference countries are entitled to 0% import tariffs on 92% of their product lines. 160 products (1.6%) receive preferential, but non-zero tariff rates. The remaining products which are not covered under Enhanced Preferences are subject to tariff rates under the UK GT.

Examples of products which are subject to tariffs under the UK GT:

Commodity Code	Indicative Description	Applicable Tariff	Tariff Rate
10049000	Oats (excluding seeds for sowing)	UK Global Tariff	£74 / tonne
02074491	Fresh or chilled livers of domestic ducks (excluding fatty)	UK Global Tariff	6%

Under the DCTS, tariffs have been lowered or reduced on 156 additional products compared to the UK Generalised Scheme of Preferences (GSP). Examples of such products include Tomatoes, Olive Oil and Pet Foods.

Identifying tariffs based on commodity codes

02

Tariffs under Standard Preferences



Standard Preferences under the DCTS do not cover all product lines. Exporters in Standard Preference countries are entitled to 0% tariffs on 65% of product lines, while a further 26% of product lines have reduced, but have non-zero tariffs. 9% of product lines that are not covered by the DCTS are subject to tariff rates under the UK GT.

Exporters in Standard Preference countries are also subject to goods graduation. Goods graduation is when preferential rates of customs duty are suspended on highly competitive products. Goods that graduate will be subject to tariff rates under the UK GT. You should check the notice on goods graduation on the [trading with developing nations page](#) for further details on these products.

The criteria for graduating goods is based on HS chapters rather than the GSP sections. The change in graduation criteria ensures more objectivity, because the HS Chapters are more specific than the GSP sections.

The assessment period for goods graduation is 3 years. This means the government will only conduct a review of which goods should graduate after every 3 years. The transition period allows for diverging market trends while providing some certainty to businesses.

Understanding different tariff rates under the DCTS

03

Ad-valorem tariffs



Most tariffs under the DCTS are ad-valorem tariffs. An ad-valorem tariff is a percentage of the value of the product. The value refers to the total customs value of the product.

For example, the tariff for white chocolate for Comprehensive and Enhanced Preference Tiers is 0%, while Standard Preferences is 4.5% of the value of the product.

Specific tariffs



Specific tariffs are tariffs calculated as a fixed charge on a unit of the product. The product unit could be weight, volume, number of items or other criteria.

For example, the tariff for carcasses and half carcasses of domestic swine is £44 per 100kg.

Compound tariffs



Compound tariffs are a combination of ad-valorem tariffs and specific tariffs.

Example of compound tariffs:

Commodity Code	Product Description	Tariff
04032051	Yoghurt, whether concentrated, flavoured or with added fruit, nuts or cocoa, sweetened, in solid forms, of a milkfat content by weight of less than or equals to 1.5%	4.5% plus £79 per 100 kg

In this example, the ad-valorem tariff is the 4.5% charged on the value of the product while the specific tariff is £79 per 100 kg.

Seasonal tariffs

Seasonal tariffs are tariffs that change depending on the time of the year.

Understanding different tariff rates under the DCTS

03

For example, fresh plums are subject to seasonal tariffs under the DCTS as follows:

Commodity Code	Timeline	Standard Preference Tariff	Enhanced Preference Tariff
08094005	1 October to 10 June	2.5%	0%
	11 June to 30 June	6%	6%
	1 July to 30 September	12%	12%

Elimination of Seasonal Tariffs for Select Products under the DCTS

The DCTS removes seasonal tariffs for 4 product lines. The same tariff will apply throughout the year for these products.



The 4 product lines are::

Commodity Code	Indicative Description	Standard Preference Tariff	Enhanced Preference Tariff
0707005	Cucumbers	8.5%	0%
07099100	Globe Artichokes	6.5	0%
08052900	Wilkins	12.5%	0%
08101000	Strawberries	6.5%	0%

Nuisance Tariffs



Low tariffs, typically between 0% and 2%, are commonly known as “nuisance tariffs”. The DCTS removes all 2% or below tariffs across all preference tiers.