# The Singapore Preferential Tariff

# Version 1.8, dated 4th December 2024

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 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 Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and the Republic of Singapore signed on 10th December 2020 (“the Agreement”).
2. Part Two of this document and the associated annexes set out the preferential duty rates, quota duty rates and quota volumes applicable to goods falling within commodity codes set out in the Goods Classification Table, 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.
4. This document takes effect from 1st January 2025.

# 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) or of column 4 of the Preferential Quota Table (Annex II).

**Calculating the value of formulas**

1. The formulas in column 2 of the Preferential Duty Tariff Table and column 4 of the Preferential Quota Table consist of components and operators. The components and operators are set out and explained below.
2. 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**

1. **MIN -** Where MIN appears in a formula, the value of the formula is the value of all that part of the formula which appears before MIN or the value of all that part of the formula which appears after MIN, whichever is higher.
2. **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.
3. **MIN and MAX** - Where both MIN and MAX appear in a formula, the value of that part of the formula which appears after MIN and before MAX is the ‘MIN value’ and the value of that part of the formula which appears after MAX is the ‘MAX value’. The value of the formula is calculated as follows:
4. if the value of that part of the formula which appears before MIN is higher than the MIN value and lower than the MAX value then the value of the formula is that part of the formula which appears before MIN;
5. if the value of that part of the formula which appears before MIN is lower than the MIN value then the value of the formula is the MIN value;
6. if the value of that part of the formula which appears before MIN is higher than the MAX value then the value of the formula is the MAX value.
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**

1. 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.
2. 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**

1. 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.
2. 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.
3. A component the value of which is found by reference to the quantity of goods can be referred to as a “specific” component.

# ANNEX I PREFERENTIAL DUTY TARIFF TABLE

1. Table 1 sets out the preferential duty rates for the Agreement, in line with their respective application periods, 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.

**TABLE 1: SINGAPORE PREFERENTIAL DUTY RATES**

| **1**  **Commodity code** | **2**  **Preferential duty rate from 21 November 2024** |
| --- | --- |
| 01 | 0.00% |
| 02 | 0.00% |
| 0301 | 0.00% |
| 0302 | 0.00% |
| 0303.11 | 0.00% |
| 0303.12 | 0.00% |
| 0303.13 | 0.00% |
| 0303.14 | 0.00% |
| 0303.19 | 0.00% |
| 0303.23 | 0.00% |
| 0303.24 | 0.00% |
| 0303.25 | 0.00% |
| 0303.26 | 0.00% |
| 0303.29 | 0.00% |
| 0303.31 | 0.00% |
| 0303.32 | 0.00% |
| 0303.33 | 0.00% |
| 0303.34 | 0.00% |
| 0303.39 | 0.00% |
| 0303.41 | 0.00% |
| 0303.42 | 0.00% |
| 0303.43 | 0.00% |
| 0303.44 | 0.00% |
| 0303.45 | 0.00% |
| 0303.46 | 0.00% |
| 0303.49 | 0.00% |
| 0303.53.10 | 0.00% |
| 0303.53.30 | 0.00% |
| 0303.54 | 0.00% |
| 0303.55 | 0.00% |
| 0303.56 | 0.00% |
| 0303.57 | 0.00% |
| 0303.59 | 0.00% |
| 0303.63 | 0.00% |
| 0303.64 | 0.00% |
| 0303.65 | 0.00% |
| 0303.66 | 0.00% |
| 0303.67 | 0.00% |
| 0303.68 | 0.00% |
| 0303.69 | 0.00% |
| 0303.81 | 0.00% |
| 0303.82 | 0.00% |
| 0303.83 | 0.00% |
| 0303.84 | 0.00% |
| 0303.89.10 | 0.00% |
| 0303.89.21 | 0.00% |
| 0303.89.29 | 0.00% |
| 0303.89.31 | 0.00% |
| 0303.89.39 | 0.00% |
| 0303.89.50 | 0.00% |
| 0303.89.55 | 0.00% |
| 0303.89.60 | 0.00% |
| 0303.89.65 | 0.00% |
| 0303.89.70 | 0.00% |
| 0303.89.90 | 0.00% |
| 0303.91 | 0.00% |
| 0303.92 | 0.00% |
| 0303.99 | 0.00% |
| 0304.31 | 0.00% |
| 0304.32 | 0.00% |
| 0304.33 | 0.00% |
| 0304.39 | 0.00% |
| 0304.41 | 0.00% |
| 0304.42 | 0.00% |
| 0304.43 | 0.00% |
| 0304.44 | 0.00% |
| 0304.45 | 0.00% |
| 0304.46 | 0.00% |
| 0304.47 | 0.00% |
| 0304.48 | 0.00% |
| 0304.49 | 0.00% |
| 0304.51 | 0.00% |
| 0304.52 | 0.00% |
| 0304.53 | 0.00% |
| 0304.54 | 0.00% |
| 0304.55 | 0.00% |
| 0304.56 | 0.00% |
| 0304.57 | 0.00% |
| 0304.59.10 | 0.00% |
| 0304.59.90 | 0.00% |
| 0304.63 | 0.00% |
| 0304.69 | 0.00% |
| 0304.71 | 0.00% |
| 0304.72 | 0.00% |
| 0304.73 | 0.00% |
| 0304.74 | 0.00% |
| 0304.75 | 0.00% |
| 0304.79 | 0.00% |
| 0304.81 | 0.00% |
| 0304.82 | 0.00% |
| 0304.83 | 0.00% |
| 0304.84 | 0.00% |
| 0304.85 | 0.00% |
| 0304.86 | 0.00% |
| 0304.87 | 0.00% |
| 0304.88 | 0.00% |
| 0304.89 | 0.00% |
| 0304.91 | 0.00% |
| 0304.92 | 0.00% |
| 0304.93 | 0.00% |
| 0304.94 | 0.00% |
| 0304.95 | 0.00% |
| 0304.96 | 0.00% |
| 0304.97 | 0.00% |
| 0304.99.10 | 0.00% |
| 0304.99.21 | 0.00% |
| 0304.99.29 | 0.00% |
| 0304.99.55 | 0.00% |
| 0304.99.61 | 0.00% |
| 0304.99.65 | 0.00% |
| 0304.99.99 | 0.00% |
| 0305 | 0.00% |
| 0306 | 0.00% |
| 0307 | 0.00% |
| 0308 | 0.00% |
| 0309 | 0.00% |
| 04 | 0.00% |
| 05 | 0.00% |
| 06 | 0.00% |
| 07 | 0.00% |
| 08 | 0.00% |
| 09 | 0.00% |
| 10 | 0.00% |
| 11 | 0.00% |
| 12 | 0.00% |
| 13 | 0.00% |
| 14 | 0.00% |
| 15 | 0.00% |
| 1601 | 0.00% |
| 1602 | 0.00% |
| 1603 | 0.00% |
| 1604.11 | 0.00% |
| 1604.12 | 0.00% |
| 1604.13 | 0.00% |
| 1604.15 | 0.00% |
| 1604.16 | 0.00% |
| 1604.17 | 0.00% |
| 1604.18 | 0.00% |
| 1604.19 | 0.00% |
| 1604.20.10 | 0.00% |
| 1604.20.30 | 0.00% |
| 1604.20.40 | 0.00% |
| 1604.20.50 | 0.00% |
| 1604.20.90 | 0.00% |
| 1604.31 | 0.00% |
| 1604.32 | 0.00% |
| 1605 | 0.00% |
| 1701 | 0.00% |
| 1702.11 | 0.00% |
| 1702.19 | 0.00% |
| 1702.20 | 0.00% |
| 1702.30 | 0.00% |
| 1702.40 | 0.00% |
| 1702.60 | 0.00% |
| 1702.90 | 0.00% |
| 1703 | 0.00% |
| 1704.10 | 0.00% |
| 1704.90.10 | 0.00% |
| 1704.90.30 | 0.00% |
| 1704.90.51 | 0.00% |
| 1704.90.55 | 0.00% |
| 1704.90.61 | 0.00% |
| 1704.90.65 | 0.00% |
| 1704.90.71 | 0.00% |
| 1704.90.75 | 0.00% |
| 1704.90.81 | 0.00% |
| 18 | 0.00% |
| 19 | 0.00% |
| 2001.10 | 0.00% |
| 2001.90.10 | 0.00% |
| 2001.90.20 | 0.00% |
| 2001.90.40 | 0.00% |
| 2001.90.50 | 0.00% |
| 2001.90.65 | 0.00% |
| 2001.90.70 | 0.00% |
| 2001.90.92 | 0.00% |
| 2001.90.97 | 0.00% |
| 2002 | 0.00% |
| 2003 | 0.00% |
| 2004.10 | 0.00% |
| 2004.90.30 | 0.00% |
| 2004.90.50 | 0.00% |
| 2004.90.91 | 0.00% |
| 2004.90.98 | 0.00% |
| 2005.10 | 0.00% |
| 2005.20 | 0.00% |
| 2005.40 | 0.00% |
| 2005.51 | 0.00% |
| 2005.59 | 0.00% |
| 2005.60 | 0.00% |
| 2005.70 | 0.00% |
| 2005.91 | 0.00% |
| 2005.99 | 0.00% |
| 2006 | 0.00% |
| 2007 | 0.00% |
| 2008.11 | 0.00% |
| 2008.19 | 0.00% |
| 2008.20 | 0.00% |
| 2008.30 | 0.00% |
| 2008.40 | 0.00% |
| 2008.50 | 0.00% |
| 2008.60 | 0.00% |
| 2008.70 | 0.00% |
| 2008.80 | 0.00% |
| 2008.91 | 0.00% |
| 2008.93 | 0.00% |
| 2008.97 | 0.00% |
| 2008.99.11 | 0.00% |
| 2008.99.19 | 0.00% |
| 2008.99.21 | 0.00% |
| 2008.99.23 | 0.00% |
| 2008.99.24 | 0.00% |
| 2008.99.28 | 0.00% |
| 2008.99.31 | 0.00% |
| 2008.99.34 | 0.00% |
| 2008.99.36 | 0.00% |
| 2008.99.37 | 0.00% |
| 2008.99.38 | 0.00% |
| 2008.99.40 | 0.00% |
| 2008.99.41 | 0.00% |
| 2008.99.43 | 0.00% |
| 2008.99.45 | 0.00% |
| 2008.99.48 | 0.00% |
| 2008.99.49 | 0.00% |
| 2008.99.51 | 0.00% |
| 2008.99.63 | 0.00% |
| 2008.99.67 | 0.00% |
| 2008.99.72 | 0.00% |
| 2008.99.78 | 0.00% |
| 2008.99.91 | 0.00% |
| 2008.99.99 | 0.00% |
| 2009 | 0.00% |
| 21 | 0.00% |
| 22 | 0.00% |
| 23 | 0.00% |
| 24 | 0.00% |
| 25 | 0.00% |
| 26 | 0.00% |
| 27 | 0.00% |
| 28 | 0.00% |
| 29 | 0.00% |
| 30 | 0.00% |
| 31 | 0.00% |
| 32 | 0.00% |
| 33 | 0.00% |
| 34 | 0.00% |
| 35 | 0.00% |
| 36 | 0.00% |
| 37 | 0.00% |
| 38 | 0.00% |
| 39 | 0.00% |
| 40 | 0.00% |
| 41 | 0.00% |
| 42 | 0.00% |
| 43 | 0.00% |
| 44 | 0.00% |
| 45 | 0.00% |
| 46 | 0.00% |
| 47 | 0.00% |
| 48 | 0.00% |
| 49 | 0.00% |
| 50 | 0.00% |
| 51 | 0.00% |
| 52 | 0.00% |
| 53 | 0.00% |
| 54 | 0.00% |
| 55 | 0.00% |
| 56 | 0.00% |
| 57 | 0.00% |
| 58 | 0.00% |
| 59 | 0.00% |
| 60 | 0.00% |
| 61 | 0.00% |
| 62 | 0.00% |
| 63 | 0.00% |
| 64 | 0.00% |
| 65 | 0.00% |
| 66 | 0.00% |
| 67 | 0.00% |
| 68 | 0.00% |
| 69 | 0.00% |
| 70 | 0.00% |
| 71 | 0.00% |
| 72 | 0.00% |
| 73 | 0.00% |
| 74 | 0.00% |
| 75 | 0.00% |
| 76 | 0.00% |
| 78 | 0.00% |
| 79 | 0.00% |
| 80 | 0.00% |
| 81 | 0.00% |
| 82 | 0.00% |
| 83 | 0.00% |
| 84 | 0.00% |
| 85 | 0.00% |
| 86 | 0.00% |
| 87 | 0.00% |
| 88 | 0.00% |
| 89 | 0.00% |
| 90 | 0.00% |
| 91 | 0.00% |
| 92 | 0.00% |
| 93 | 0.00% |
| 94 | 0.00% |
| 95 | 0.00% |
| 96 | 0.00% |
| 97 | 0.00% |

## ANNEX II PREFERENTIAL QUOTA TABLE

1. This table sets out the quota duty rates for the Agreement, under regulation 4 of the Regulations and the quota number in column 1 is defined in regulation 2(1) of the Regulations.
2. Column 2 indicates whether goods classified against the commodity code in that row are subject to an origin quota, as defined in regulation 7(1) of the Regulations.
3. The commodity code in column 3 is defined in regulation 2(3) of the Tariff Regulations.
4. The quota duty rate in column 4 is defined in regulation 4(3) of the Regulations. The applicable rates are the same rates as for preferential imports without using the origin quota allowance, as specified in Annex I, above.
5. The quota volume in column 5 is the maximum quantity of quota goods that can be imported under the quota during the quota period under regulation 9 of the Regulations.
6. Columns 6 and 7 show the quota period as defined in regulation 8(1) of the Regulations.
7. Column 8 indicates the unit for the volume.

### SINGAPORE TARIFF QUOTAS

| **(1) Quota number** | **(2) Origin Quota** | **(3) Commodity code** | **(4)**  **Quota duty rate** | **(5)**  **Quota volume** | **(6)**  **Quota period - Open** | **(7)**  **Quota period - Close** | **(8) Units** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 05.7951 | Yes | 1601.00.10.11 | 0.00% | 140 | 01-01 | 31-12 | tonnes |
| 1601.00.10.91 |
| 1601.00.91.05 |
| 1601.00.99.11 |
| 1601.00.99.91 |
| 1602.32.11.10 |
| 1602.32.19.10 |
| 1602.32.30.10 |
| 1602.32.90.10 |
| 1602.41.10.10 |
| 1602.41.90.10 |
| 1602.49.19.20 |
| 1602.50.10.10 |
| 1602.50.95.10 |
| 1603.00.10.10 |
| 1902.20.30.21 |
| 1902.20.30.91 |
| 05.7952 | Yes | 1604.16.00.10 | 0.00% | 112 | 01-01 | 31-12 | tonnes |
| 1604.20.10.05 |
| 1604.20.30.05 |
| 1604.20.40.05 |
| 1604.20.50.05 |
| 1604.20.90.05 |
| 05.7953 | Yes | 1605.10.00.05 | 0.00% | 98 | 01-01 | 31-12 | tonnes |
| 1605.21.10.05 |
| 1605.21.90.05 |
| 1605.29.00.05 |
| 1605.54.00.10 |
| 1902.20.10.21 |
| 1902.20.10.91 |