# The Canada preferential tariff

# Version 1.9, dated 27th March 2025

PART ONE: Overview

PART TWO: UK Preferential Tariff

Annex I: Preferential Duty Tariff Table

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# 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 Continuity Agreement between the United Kingdom of Great Britain and Northern Ireland and Canada, signed on 9th December 2020 and the Memorandum of Understanding between the United Kingdom of Great Britain and Northern Ireland and Canada concerning the temporary arrangements to continue certain effects of the Canada-European Union Comprehensive Economic and Trade Agreement pending the entry into force or provisional application of the Trade Continuity Agreement between the United Kingdom of Great Britain and Northern Ireland, of the other part, signed by Canada on 22 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 27th April 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. **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.
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. Where MAX appears inside brackets, this operation only applies to the part of the formula inside the same brackets.
4. **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. 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.

## CANADA PREFERENTIAL DUTY RATES

| **(1)**  **Commodity code** | **(2)**  **Preferential duty rate** |
| --- | --- |
| 0101 | 0.00% |
| 0102 | 0.00% |
| 0103 | 0.00% |
| 0104 | 0.00% |
| 0105.11.11 | 0.00% |
| 0105.11.19 | 0.00% |
| 0105.12 | 0.00% |
| 0105.13 | 0.00% |
| 0105.14 | 0.00% |
| 0105.15 | 0.00% |
| 0105.99.10 | 0.00% |
| 0105.99.20 | 0.00% |
| 0105.99.50 | 0.00% |
| 0106 | 0.00% |
| 0203.11 | 0.00% |
| 0203.12.90 | 0.00% |
| 0203.19.90 | 0.00% |
| 0203.21 | 0.00% |
| 0203.22.90 | 0.00% |
| 0203.29.90 | 0.00% |
| 0204 | 0.00% |
| 0205 | 0.00% |
| 0206.10.10 | 0.00% |
| 0206.10.98 | 0.00% |
| 0206.21 | 0.00% |
| 0206.22 | 0.00% |
| 0206.29.10 | 0.00% |
| 0206.29.99 | 0.00% |
| 0206.30 | 0.00% |
| 0206.41 | 0.00% |
| 0206.49 | 0.00% |
| 0206.80 | 0.00% |
| 0206.90 | 0.00% |
| 0207.41 | 0.00% |
| 0207.42 | 0.00% |
| 0207.43 | 0.00% |
| 0207.44 | 0.00% |
| 0207.45 | 0.00% |
| 0207.51 | 0.00% |
| 0207.52 | 0.00% |
| 0207.53 | 0.00% |
| 0207.54 | 0.00% |
| 0207.55 | 0.00% |
| 0207.60 | 0.00% |
| 0208 | 0.00% |
| 0209 | 0.00% |
| 0210.11.90 | 0.00% |
| 0210.12 | 0.00% |
| 0210.19 | 0.00% |
| 0210.91 | 0.00% |
| 0210.92 | 0.00% |
| 0210.93 | 0.00% |
| 0210.99.10 | 0.00% |
| 0210.99.21 | 0.00% |
| 0210.99.29 | 0.00% |
| 0210.99.31 | 0.00% |
| 0210.99.39 | 0.00% |
| 0210.99.41 | 0.00% |
| 0210.99.49 | 0.00% |
| 0210.99.71 | 0.00% |
| 0210.99.79 | 0.00% |
| 0210.99.85 | 0.00% |
| 0210.99.90 | 0.00% |
| 03 | 0.00% |
| 0401 | 0.00% |
| 0402 | 0.00% |
| 0403 | 0.00% |
| 0404 | 0.00% |
| 0405 | 0.00% |
| 0406 | 0.00% |
| 0407.19.11 | 0.00% |
| 0407.19.90 | 0.00% |
| 0407.29.90 | 0.00% |
| 0407.90.90 | 0.00% |
| 0408.11.20 | 0.00% |
| 0408.19.20 | 0.00% |
| 0408.91.20 | 0.00% |
| 0408.99.20 | 0.00% |
| 0409 | 0.00% |
| 0410 | 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% |
| 16 | 0.00% |
| 17 | 0.00% |
| 18 | 0.00% |
| 19 | 0.00% |
| 2001 | 0.00% |
| 2002 | 0.00% |
| 2003 | 0.00% |
| 2004 | 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 | 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.
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, as may be adjusted in accordance with a note in column 9.
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.
8. Column 9 refers to additional notes, if applicable, as detailed below.

**A**: With respect to these quotas, when calculating quantities imported, the co-efficient specified in the Co-efficient Tables below shall be used to convert Product Weight to Carcass Weight Equivalent. The quotas 05.8400, 05.8401 and 05.8402 are linked and any used volume is deducted from all three quotas.

**B**:With respect to these quotas, when calculating quantities imported, the co-efficient specified in the Co-efficient Tables below shall be used to convert Product Weight to Carcass Weight Equivalent. The quotas05.9280 and 05.9283 are linked and any used volume is deducted from both quotas.

**C**:With respect to these quotas, when calculating quantities imported, the co-efficient factors specified in the Co-efficient Tables below shall be used to convert Product Weight to Carcass Weight Equivalent. The quotas05.9281, 05.9284 and 05.9285 are linked and any used volume is deducted from all three quotas.

**D**: With respect to these quotas, when calculating quantities imported, the co-efficient specified in the Co-efficient Tables below shall be used to convert Product Weight to Carcass Weight Equivalent. The quotas 05.9282 and 05.9286 are linked and any used volume is deducted from both quotas.

**E**:. The volume for quotas 05.9282 and 05.9286 in column 5 is the volume for preferential quota goods. A further volume of 1 tonne is provided to imports from Canada under the UK’s WTO commitments and is administered under quota number 05.4204. The volume of 1 tonne is regulated by the Customs (Tariff Quotas) (EU Exit) Regulations 2020 (S.I. 2020/1432).

1. The following are additional preferences for imports under certain quotas established under the Customs (Tariff Quotas) (EU Exit) Regulations 2020: Imports under the WTO quota with quota number 05.4002 shall benefit from a reduced in-quota tariff rate of 0.00%.

Co-efficient Table for Quota numbers 05.8400, 05.8401, 05.8402, 05.9281, 05.9284 and 05.9285:

| **Commodity code** | **Co-efficient** |
| --- | --- |
| 0201.10.00 | 100% |
| 0201.20.20 | 100% |
| 0201.20.30 | 100% |
| 0201.20.50 | 100% |
| 0201.20.90 | 100% |
| 0201.30.00 | 130% |
| 0202.10.00 | 100% |
| 0202.20.10 | 100% |
| 0202.20.30 | 100% |
| 0202.20.50 | 100% |
| 0202.20.90 | 100% |
| 0202.30.10 | 130% |
| 0202.30.50 | 130% |
| 0202.30.90 | 130% |
| 0206.10.95 | 100% |
| 0206.29.91 | 100% |
| 0210.20.10 | 100% |
| 0210.20.90 | 135% |
| 0210.99.51 | 100% |
| 0210.99.59 | 100% |

Co-efficient table for Quota numbers 05.9280 and 05.9283:

|  |  |
| --- | --- |
| **Commodity code** | **Co-efficient** |
| 0201.10.00.29 | 100% |
| 0201.10.00.94 | 100% |
| 0201.10.00.98 | 100% |
| 0201.20.20.29 | 100% |
| 0201.20.20.94 | 100% |
| 0201.20.20.98 | 100% |
| 0201.20.30.29 | 100% |
| 0201.20.30.94 | 100% |
| 0201.20.30.98 | 100% |
| 0201.20.50.29 | 100% |
| 0201.20.50.94 | 100% |
| 0201.20.50.98 | 100% |
| 0201.20.90.15 | 100% |
| 0201.20.90.99 | 100% |
| 0201.30.00.39 | 130% |
| 0201.30.00.49 | 130% |
| 0201.30.00.90 | 130% |
| 0206.10.95.15 | 100% |
| 0206.10.95.99 | 100% |

Co-efficient table for Quota numbers 05.9282 and 05.9286:

| **Commodity code** | **Co-efficient** |
| --- | --- |
| 0203.12.11 | 100% |
| 0203.12.19 | 100% |
| 0203.19.11 | 100% |
| 0203.19.13 | 100% |
| 0203.19.15 | 100% |
| 0203.19.55 | 120% |
| 0203.19.59 | 100% |
| 0203.22.11 | 100% |
| 0203.22.19 | 100% |
| 0203.29.11 | 100% |
| 0203.29.13 | 100% |
| 0203.29.15 | 100% |
| 0203.29.55 | 120% |
| 0203.29.59 | 100% |
| 0210.11.11 | 100% |
| 0210.11.19 | 100% |
| 0210.11.31 | 120% |
| 0210.11.39 | 120% |

## CANADA 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** | **(9)**  **Notes** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 05.8400  (Co-efficient = 100%) | No | 0201.10.00.21 | 0.00% | 232 | 01-01 | 31-12 | tonnes (carcass weight) | A |
| 0201.10.00.92 |
| 0201.10.00.97 |
| 0201.20.20.21 |
| 0201.20.20.92 |
| 0201.20.20.97 |
| 0201.20.30.21 |
| 0201.20.30.92 |
| 0201.20.30.97 |
| 0201.20.50.21 |
| 0201.20.50.92 |
| 0201.20.50.97 |
| 0201.20.90.11 |
| 0201.20.90.91 |
| 0202.10.00.11 |
| 0202.10.00.91 |
| 0202.20.10.11 |
| 0202.20.10.91 |
| 0202.20.30.11 |
| 0202.20.30.81 |
| 0202.20.30.83 |
| 0202.20.30.85 |
| 0202.20.30.87 |
| 0202.20.50.11 |
| 0202.20.50.91 |
| 0202.20.90.11 |
| 0202.20.90.91 |
| 0206.10.95.11 |
| 0206.10.95.91 |
| 0206.29.91.11 |
| 0206.29.91.21 |
| 0206.29.91.33 |
| 0206.29.91.37 |
| 0206.29.91.41 |
| 0206.29.91.44 |
| 0206.29.91.51 |
| 0206.29.91.61 |
| 0206.29.91.71 |
| 0206.29.91.91 |
| 0210.20.10.10 |
| 0210.99.51.10 |
| 0210.99.59.10 |
| 05.8401  (Co-efficient = 130%) | No | 0201.30.00.31 |
| 0201.30.00.41 |
| 0202.30.10.11 |
| 0202.30.10.81 |
| 0202.30.10.83 |
| 0202.30.10.85 |
| 0202.30.10.87 |
| 0202.30.50.11 |
| 0202.30.50.81 |
| 0202.30.50.83 |
| 0202.30.50.85 |
| 0202.30.50.87 |
| 0202.30.90.11 |
| 0202.30.90.41 |
| 0202.30.90.43 |
| 0202.30.90.45 |
| 0202.30.90.47 |
| 05.8402  (Co-efficient = 135%) | No | 0210.20.90.11 |
| 0210.20.90.91 |
| 05.8405 | No | 2005.80.00.00 | 0.00% | 4,056 | 01-01 | 31-12 | tonnes | ~~-~~ |
| 05.9280  (Co-efficient = 100%) | No | 0201.10.00.29 | 0.00% | 2,708 | 01-01 | 31-12 | tonnes (carcass weight) | B |
| 0201.10.00.94 |
| 0201.10.00.98 |
| 0201.20.20.29 |
| 0201.20.20.94 |
| 0201.20.20.98 |
| 0201.20.30.29 |
| 0201.20.30.94 |
| 0201.20.30.98 |
| 0201.20.50.29 |
| 0201.20.50.94 |
| 0201.20.50.98 |
| 0201.20.90.15 |
| 0201.20.90.99 |
| 0206.10.95.15 |
| 0206.10.95.99 |
| 05.9283  (Co-efficient = 130%) | | No | 0201.30.00.39 |  |
| 0201.30.00.49 |
| 0201.30.00.90 |
| 05.9281  (Co-efficient = 100%) | No | 0202.10.00.15 | 0.00% | 1,161 | 01-01 | 31-12 | tonnes (carcass weight) | C |
| 0202.10.00.99 |
| 0202.20.10.15 |
| 0202.20.10.99 |
| 0202.20.30.15 |
| 0202.20.30.82 |
| 0202.20.30.84 |
| 0202.20.30.86 |
| 0202.20.30.88 |
| 0202.20.50.15 |
| 0202.20.50.99 |
| 0202.20.90.15 |
| 0202.20.90.99 |
| 0206.29.91.15 |
| 0206.29.91.29 |
| 0206.29.91.35 |
| 0206.29.91.38 |
| 0206.29.91.42 |
| 0206.29.91.45 |
| 0206.29.91.59 |
| 0206.29.91.69 |
| 0206.29.91.79 |
| 0206.29.91.99 |
| 0210.20.10.90 |
| 0210.99.51.90 |
| 0210.99.59.90 |
| 05.9284  (Co-efficient = 130%) | | No | 0202.30.10.15 |
| 0202.30.10.82 |
| 0202.30.10.84 |
| 0202.30.10.86 |
| 0202.30.10.88 |
| 0202.30.50.15 |
| 0202.30.50.82 |
| 0202.30.50.84 |
| 0202.30.50.86 |
| 0202.30.50.88 |
| 0202.30.90.15 |
| 0202.30.90.42 |
| 0202.30.90.44 |
| 0202.30.90.46 |
| 0202.30.90.48 |
| 0202.30.90.70 |
| 0202.30.90.75 |
| 0202.30.90.80 |
| 0202.30.90.90 |
| 05.9285  (Co-efficient = 135%) | | No | 0210.20.90.15 |
| 0210.20.90.99 |
| 05.9282  (Co-efficient = 100%) | No | 0203.12.11.00 | 0.00% | 5,805 | 01-01 | 31-12 | tonnes (carcass weight) | D, E |
| 0203.12.19.00 |
| 0203.19.11.00 |
| 0203.19.13.00 |
| 0203.19.15.00 |
| 0203.19.59.00 |
| 0203.22.11.00 |
| 0203.22.19.00 |
| 0203.29.11.00 |
| 0203.29.13.00 |
| 0203.29.15.00 |
| 0203.29.59.00 |
| 0210.11.11.00 |
| 0210.11.19.00 |
| 05.9286  (Co-efficient = 120%) | No | 0203.19.55.00 |
| 0203.29.55.00 |
| 0210.11.31.00 |
| 0210.11.39.00 |