

## UK Trade Tariff: Classifying your goods in the UK Trade Tariff if there's a no Brexit deal

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### What does it cover?

- It covers the movement of goods between the UK and the EU following EU exit.
- It sets out how businesses are to identify their goods in the correct way, to establish what duties and specific rules apply
- It is particularly for firms that currently trade predominantly with the EU
- It highlights the customs processes necessary to
  - collect the import duty due on a good, and
  - affect any controls for public safety, security, and health.
- The required data:
  - identifies the good itself
  - where it is from, and
  - what it is worth, in addition to, for example,
  - information about the importer and exporter.

### What will happen?

- The UK will apply its own duty rates to goods imported into the UK from the EU they will continue to the same rates as now (as published in the UK Trade Tariff, and currently applied by the EU)
- They will be published ahead of time on GOV.UK
- The UK will continue to offer preferential duties to imports from developing countries
- It will seek to transition all EU Free Trade Agreements and preferential duties for day 1.

### What will businesses have to do?

- Importers (or their agents) must decide the correct classification of their goods themselves and will require:
  - knowledge of the item being classified, as well as its constituent parts
  - what it is made of, and the purpose for which it will be used
  - where it originates from
- This process of classification needs to be matched up with a numeric commodity code.
  - the commodity codes<sup>1</sup> will be listed in the UK Trade Tariff.

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<sup>1</sup> Commodity codes are 10 digits long for imports, and 8 digits long for exports. Commodity codes are standardised under the World Customs Organisation's Harmonised System for the first 6 digits of the code. The UK is, and will remain, a participating country in this system.

- It will set out rules for determining the amount of import duty applicable to those goods based on their description (the commodity code) and country of origin.
- It will also set out import procedures such as how the value of a good is calculated, and which forms, codes, and procedures are to be used.

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