



Department for
Business & Trade

UK Duty Suspensions – Application Guidance

Information pack

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Contents

Glossary	3
Introduction	5
Information on tariffs	5
What is a tariff?	5
The UK Global Tariff	5
The tariff suspension application process	5
Commodity code classification	6
Objections	7
Application guidance	8
Privacy and confidentiality	8
Applicant information	9
Product description	9
Proposed implementation of suspension	10
Product importation and consumption	10
Domestic production of the product	11
Anti-dumping, countervailing and safeguarding measures	12
Other remarks	13
Declaration	13

Glossary

Commodity Code – internationally recognised reference numbers. A code describes a specific product when importing or exporting goods. You will use this code on any import declaration and can find them in the Trade Tariff tool. Commodity codes are usually 10 digits in length. If a code is not defined to the 10th digit, the final digits (to make up 10) are 0s.

Crown Dependency (CD) – the Crown Dependencies are the Bailiwick of Jersey, the Bailiwick of Guernsey and the Isle of Man. The Crown Dependencies are not part of the UK but are self-governing dependencies of the Crown.

Customs Duty – the duties paid on good imported to a country, often referred to as a tariff.

Free Trade Agreement (FTA) is a preferential arrangement between 2 or more countries that reduce restrictions on imports and exports, which can make trading easier and cheaper when they are used.

General Agreement on Tariffs and Trade (GATT) is the agreement between member states of the World Trade Organization (WTO) which governs trade in goods, with the aim of minimising trade friction and barriers between countries.

Goods Chapter – the first two digits of the commodity code identify the chapter in which the goods can be found in the Harmonised System as set out by the World Customs Organization (WCO).

Goods Classification – for trading purposes all goods must be classified by a commodity code.

Harmonised System is the nomenclature set out by the WCO to classify goods.

Intermediate goods – goods sold on to a manufacturer for additional processing prior to final sale.

Most favoured Nation (MFN) – under the WTO agreements, countries cannot normally discriminate between their trading partners. For goods, this principle is found at Article I of the GATT. For tariffs, the effect is that the same tariffs must be applied to all trading partners, unless an exception applies (for example, that an FTA or other preferential arrangement, such as the [Developing Countries Trading Scheme \(DCTS\)](#), is in place).

Suspensions are complete or partial reductions in the standard tariff rate. They allow unlimited quantities to be imported for a specific period of time at a reduced or zero tariff rate, after which the rate applicable reverts to the standard tariff rate.

Tariff Lookup Tool is a tool made available to the public to help classify goods and calculate tariff rates. This tool is owned and managed by HMRC, who handle all questions on goods classification. It can be accessed via this [link](#).

Tariff Rate Quota (TRQ) is a trade mechanism that allows a limited amount of a specific product to be imported into a country, at a lower applied tariff. TRQs are most commonly used for agricultural imports.

Tariff(s) are taxes applied to imports when they enter the country (also known as 'import duty' or 'customs duty'). Importers are responsible for paying any tariff that is due.

Taxation (Cross-border Trade) Act 2018 (TCTA) – the TCTA allows the Government to impose and regulate customs duties that are imported into, and exported from, the UK since it has left the EU. Section 8(5) of the TCTA sets out 5 key principles which HMG have regard to in considering the import duty that ought to apply to goods at the standard tariff rate.

Trader – an individual or company who buys and sells goods.

UK Global Tariff (UKGT) – the UK Global Tariff (UKGT), the UK's MFN tariff regime, applies to all goods imported into the UK, unless an exception applies. Exceptions can include preferential trading arrangements, such as a trade agreement between the UK and a partner country, or if the goods come from developing countries covered by the Developing Country Preference Scheme (DCTS). Further exceptions can also reduce tariffs, such as duty reliefs and suspensions.

World Customs Organization (WCO) – an intergovernmental organisation (of which the UK is a member) that regulates customs administrations across its members.

World Trade Organization (WTO) – an intergovernmental organisation (which the UK is a member of) which sets out the rules of trade between its members.

Introduction

In June 2021, the UK ran its first stakeholder application window, which allowed stakeholders to apply for new duty suspensions to come into effect. As a result, 102 new suspensions came into effect in January 2023, most of which are in force until 31 December 2024. The UK is now running a further application window, which is open from 12 June 2023. The deadline for applications is **11.59pm on Sunday 6 August 2023**.

The purpose of this document is to help stakeholders complete tariff suspension applications comprehensively, to give the best chance of submitting a successful application. It contains background and technical information on tariffs and suspensions, as well as details on how to complete the application form.

Information on tariffs and suspensions

What is a tariff?

Tariffs are taxes applied to imports when they are imported into the country (more formally known as 'import duty' or 'customs duty'). Importers are responsible for paying any tariff that is due.

The UK Global Tariff

On 19 May 2020, the Government announced the UKGT as the UK's MFN tariff regime to replace the EU's Common External Tariff. The UKGT came into force at the end of the transition period on 1 January 2021.

The UKGT applies to all goods imported into the UK unless exceptions apply, including:

- The country you are importing from has a [trade agreement with the UK](#).
- An MFN measure applies, such as a relief or [tariff suspension](#).
- The goods come from developing countries covered by [preferential arrangements](#).
- Additional duties have been introduced for [selected goods originating from Russia and Belarus](#).

The tariff suspension application process

Applications submitted as part of this process need to meet both of the following criteria:

- The product you are seeking a suspension on should not be traded between persons who are related parties (defined in [Regulation 8\(4\) of the Customs Tariff \(Suspension of Import Duty Rates\) \(EU Exit\) Regulations 2020](#)) in circumstances which would not enable other United Kingdom businesses to benefit from the suspension.
- The same product (falling under the same commodity code) or similar products, should not be produced in the UK or Crown Dependencies, not produced in sufficient quantities, or production should be temporarily insufficient.¹

¹ products other than raw products are taken to be produced in the UK or a Crown Dependency if they are partly or wholly manufactured in the UK or a Crown Dependency. Simple assembly operations, repacking products, or preparing products for shipment or transportation would not normally be considered production processes.

We strongly recommend you ensure your application meets these criteria. If these criteria are not met, your application may not be considered.

Tariff suspensions are designed to help UK and Crown Dependency businesses remain competitive in the global marketplace. They do this by suspending, either in whole or in part, UKGT import duties on certain goods, normally those used as inputs into domestic production processes. Where you are not based in the UK or a Crown Dependency, or are applying for a good that is not used as an input into a production process, there is space provided in the application form (Q41.), where you may provide further information to support your application.

If the UKGT tariff on the product you import or plan to import is already 0%, there is no duty to suspend. For partial suspensions, applications may request the rate is further lowered or removed. To find out what the import duty rate of a particular good currently is, you can look up the commodity code for that product on the [Tariff Lookup Tool](#).

When assessing applications, the Government will also take into account relevant considerations. These may include:

- International arrangements to which the UK is a party (for example Free Trade Agreements).
- Factors such as:
 - a) the interests of consumers in the United Kingdom;
 - b) the interests of producers in the United Kingdom of the goods concerned;
 - c) the desirability of maintaining and promoting the external trade of the United Kingdom;
 - d) the desirability of maintaining and promoting productivity in the United Kingdom; and
 - e) the extent to which the goods concerned are subject to competition.
- How other Government policies may be affected by the proposed duty suspension (such as trade remedies).
- Any circumvention risks due to tariff reclassification.

You can find existing information and ongoing updates on UK duty suspensions and the application process, including all business suspensions currently in place on <https://www.gov.uk/guidance/duty-suspensions-and-tariff-quotas>.

Commodity code classification

During this application process, you will be asked to submit a commodity code covering the good on which you wish to apply for a suspension. If you are unsure how to classify your goods, please check the trade tariff tool: <https://www.gov.uk/trade-tariff>.

How does commodity code classification work?

Commodity codes are usually 10 digits in length. The first six digits are determined by the Harmonised System (HS), set out by the World Customs Organization (WCO). All members of the WCO must use the HS, but then have the option to further define commodity codes at the 7-10-digit level. If a code is not defined to the 10th digit, the final digits (to make up 10) are 0s.

The main commodity code classifications for goods are:

- Chapters (2-digit level of the HS, “HS2”).
- Headings (4-digit level of the HS, “HS4”).
- Subheadings (6-digit level of the HS, “HS6”).
- Combined Nomenclature: the following 2-4 digits after HS6, which describe goods at the most specific level. These levels of description are referred to as CN8 (specified to the 8th digit) and CN10 (specified to the 10th digit).

At which level of commodity code classification do suspensions usually apply?

Commodity codes, even at the most granular level (CN10), often cover more than one specific good. Suspensions can therefore either apply at the level of the commodity code (usually at CN8 and CN10 level), or at the level of the specific good itself (i.e. at a more granular level than CN10).

Through this application process, you can apply for a suspension on any level of commodity code, or for a suspension on a product that sits within a CN10 code. You need to ensure that the evidence you provide to support your application correctly matches the level of commodity code or product that you are applying for.

How will the Government ensure it has appropriately classified the product that you have applied for?

The Government will, ahead of the public objections window opening, contact all applicants. We will check that you agree with the classification the Government intends to publish in the objections window is correct, based on our assessment of your application form. In some cases, the Government may suggest a different classification to the one you have provided on your application form. In such instances, an explanation detailing why the Government is suggesting a different classification, and how the implementation of a suspension at that different classification would differ from your original application, will be set out in the same email checking classification. You will have the opportunity to object or raise concerns before the objection window opens.

Can commodity codes change over time?

The HS digits are reviewed every five years by the World Customs Organization, members can then decide how often they wish to review the 7–10 digits. Therefore, commodity codes can be subject to change throughout the year. This could mean that the commodity code that the requested suspension will apply to may have changed from the one you submitted as part of your application. If this is the case, the correct commodity code will be communicated to you as part of the outcome of your application.

Objections

Four weeks after the close of the application window - or where that is not reasonably practicable, as soon as practicable after that four-week period - the Government will publish a list of all applications at the level of classification we have agreed with you. This will then initiate a four-week objections window, in which we will invite the wider public to submit any objections they might have on the proposed suspensions.

If we have been unable to confirm with you the appropriate level of classification relating to your application, the objections window will act as a further opportunity for you to highlight

any concerns that you may have. Where this is the case, the Government will discuss with you directly.

In some cases, the Government may also wish to discuss potential classification changes after the objections window has closed.

Application Guidance

To improve user experience, the application form for this year's process will be run online. If you have any issues or concerns when completing your application, please contact the Tariff Suspensions Team at tariffsuspensions@trade.gov.uk.

Before starting your application, please note:

- Your application will automatically save your progress, meaning you will be able to come back to it at a later date.
- There is a progress bar, which features at the top of the application form. This indicates how far through the form you are.
- You may move between pages by using the "backward" and "forward" buttons at the bottom of the page.
- How you answer certain questions may affect the numerical ordering of subsequent questions. Please do not be concerned if certain question numbers appear to have been skipped.
- You are able to expand text-input answer fields by dragging with your mouse. You may prefer to do this if you are inserting high volumes of information.

Privacy and confidentiality

Q1. You need to receive the consent of any third parties whose information you are submitting as part of your application. If you have not received this consent, we may not be able to complete our assessment. By clicking "yes" to this question you understand that the Department for Business and Trade may check with the third party that consent has been granted, as requested. Choose N/A if your application does not contain any third-party information.

Q2. If the Government receives a request for information under the Freedom of Information Act 2000, it is required to disclose the information it holds unless certain exemptions apply. Please use the space under this question to let us know if you want the information you provide to be treated confidentially. Please be aware that, in accordance with the Freedom of Information Act 2000, public authorities are required to comply with a statutory code of practice which deals, amongst other things, with obligations of confidence. If we receive a request for disclosure of information that has been provided, we will take full account of your explanation, but we cannot give an assurance that confidentiality can be maintained in all circumstances.

Q3. If you consent, the name of your business, or the business you are applying on behalf of, will be included in the published summary of applications, which will appear on GOV.UK. If you do not consent, it will be anonymised, but the product you have applied for, and its associated commodity code, will still be published.

Applicant information

Q4. to Q12. ask you to fill in your personal information. **Q10.** asks whether any of the applicants are importers of the product being applied for. While anyone can apply for a tariff suspension through this process, we would usually expect applications to be made by, or on behalf of, organisations that import the product being applied for.

Product description

Q13. The accuracy and level of detail of the product description is important. It ensures the Government will be able to accurately assess and, if successful, implement the suspension correctly, in line with the product(s) you have applied for. If there is insufficient detail or the description is inaccurate, it may mean your application is less likely to be successful, or that there could be a delay in assessing it.

Q14. This question will help us to analyse results we receive as part of the process, including identifying particular sectors of interest to applicants.

Q15. Supporting literature should provide as much detail as you have available. It should detail the product name, what the product is, including its composition and properties if relevant, and its intended and potential uses. While a different level of detail will be appropriate for different products, it is important to provide as much supporting evidence as you can. Insufficient information on whether your product meets the core criteria could be detrimental to the success of your application.

Q16. For information on commodity codes, please refer to the guidance relating to commodity code classification on pages 6-7 of this document. We would usually expect this to be defined at 10-digit level. It may be the case that your product is covered by the commodity code covering “Other”. If you are unsure of the right code, you can use the [Online Tariff Lookup Tool](#) or email us at tariffsuspensions@trade.gov.uk.

Q17. Please see below an image of where the product description appears at CN10 level on the Online Tariff Lookup Tool:

Vegetable products	Section II
↳ Edible fruit and nuts: peel of citrus fruit or melons	Chapter 08
↳ Fruit and nuts provisionally preserved, but unsuitable in that state for immediate consumption	0812
↳ Other	0812 90
↳ Apricots: oranges	0812 9025
↳ Apricots	0812 9025 90

Q18. Please use this space to state how you, or any organisation(s) you are applying on behalf of, intend to use the product (such as whether the product is intended for resale, or whether the intention is to use it in a production process). If your product is not used in a production process, you may also use the space at Q41, under ‘Other remarks’, to provide further information to support your application.

Q20. to Q23. will appear if you have answered you are applying for a chemical product in **Q19.** These questions will ask you to input the relevant information pertaining to the chemical product you are applying for. Answering these questions accurately will help the Government correctly classify the good on which are applying for a suspension.

Proposed implementation of suspension

Q24. Referring to the guidance regarding commodity codes on pages 6-7 of this document, please specify the level of commodity code you wish to apply for. This could, for example, be where you indicate you wish the suspension to apply at:

- CN8 level
- CN10 level
- Sub-CN10 level.

You will need to ensure that the evidence you provide to support your application correctly matches the level of commodity code or product that you are applying for.

Q25. Please express any concerns you may have at this stage with a suspension being applied on a broader commodity code than the one you have applied for. For example, if you have specified in response to Q24 that you are applying for the suspension at sub-CN10 level, this is where any objections to broader implementation (e.g. CN10 level) should be made in advance of the Government assessing whether a broader level of commodity code might be appropriate. There will also be further opportunities to object to such cases. For further information on commodity codes and how they apply to suspensions, please see the explanation above on pages 6-7 of this document.

Q26. You should choose “No” if you are requesting the tariff to be reduced but not removed altogether – i.e. to lower the import duty but for it to remain above 0%.

Q27. This question will appear if you answer “No” to Q26. It asks you to providing the rationale for the reduction, which will help the Government to effectively assess your application.

Product importation and consumption

Q28.

- Please insert the total value of this product that you expect to import within the calendar year 2023. This should be expressed in GBP and should be reported in the same format as required on customs declarations.
- Please insert the quantity of this product that you expect to import within the calendar year 2023. You are required to express this in weight (the measurement unit defined in the UK Global Tariff, or the unit used when submitting a customs declaration, ordinarily declared in KG). There is also an option to express any relevant supplementary units (for example litres).

Q29. Please insert the annual import value of the product for the calendar years 2020, 2021 and 2022, as well as the average across these years. Please calculate this average value by adding up the values of each year for which you have imported the product and dividing it by the number of years you have imported it for. E.g. [value in 2020] + [value in 2021] + [value in 2022] = Sum. Sum / 3 = average.

Q30. There are two options to express units of quantity in this section. The first is the unit of weight, which should be that as defined in the UK Global Tariff, or the unit used when submitting a customs declaration. Weight is ordinarily declared in KG. The second provides space for any supplementary unit. For example, if you are importing juice, you may wish to express a measurement in litres, in addition to KG. Please insert the quantities you have

imported for the years 2020, 2021 and 2022, as well as the average quantity of importation across these years. Please calculate this average by adding up the quantities of each year for which you have imported the product and dividing it by the number of years you have imported it for. E.g. [value in 2020] + [value in 2021] + [value in 2022] = Sum. Sum / 3 = average.

Q31. Please indicate the country or countries from which you are importing. If you are importing from more than one country, please provide a breakdown (%) of the amount you import per country. For example, we could expect a return to take the following form:

Country	Payable tariff rate	Amount of product imported (%)
Country A	4%	60%
Country B	4%	20%
Country C	4%	20%

Q32. Please indicate if you plan to import from any other countries within the next two calendar years.

Q33. If you click “yes” to Q32., we will ask you to specify which countries you plan to import from. If you have a contract with an organisation for future imports, it may assist your application to evidence it here. This will be particularly helpful if you have limited or no past imports of the product.

Q34. Please indicate the total duty savings you would have realised if a suspension were in place on this product in the calendar year 2022. Please ensure your figures are correct for the calendar year 2022. If you provide figures for a different year, please explain why in the “other remarks” section at Q41. In the application process that ran in 2021, applicants were asked to demonstrate a duty savings threshold of at least £10,000. This year, the Government is not setting out a minimum duty savings threshold as part of the application process. Savings are generally expected to be significant enough to warrant a Government measure.

Q35. Please demonstrate how you have calculated the total duty savings you have described in Q34. We typically expect you to set out the following:

- the total amount you imported of this product in the calendar year 2022;
- the applicable duty rate on the product; and
- the duty rate applied to the total imports, in order to give the total amount of duty paid.

Domestic production of the product

Q36. to Q38. ask you to demonstrate how your application meets the criterion that the product or similar products should not be produced in the UK or Crown Dependencies, only produced in limited quantities, or production should be temporarily insufficient.

Q37. asks you to provide a summary of the efforts you have made to ascertain that there are no UK or Crown Dependency producers that are willing or able to supply the product or similar products, or that domestic production is temporarily insufficient.

As this pertains to one of the criteria listed on page 5, providing detailed evidence that explains the specific type of research undertaken is crucial. This evidence could include, for example, a report detailing correspondence by phone or email to potential producers or market leaders with knowledge of the good being applied for, trade data implying there is no domestic production, reports from official sources (e.g. official data/statistical authorities producing trustworthy evidence) as well as rigorous internet-based research or independently driven analysis. A simple search through an online search engine with no attempt to follow up (e.g. a screenshot of the first page of a search engine result) is unlikely to be sufficient.

Providing the dates, details and results of these approaches will assist the Government in ascertaining that your application meets the criteria, making it more likely to be successful.

Q38. allows you to provide hard evidence to demonstrate these efforts. We strongly recommend that you submit supporting evidence, such as email exchanges and the results of any research undertaken, as this is likely to strengthen your application.

Anti-dumping, countervailing and safeguarding measures

Q39. This question asks you whether you are aware of any anti-dumping duties countervailing and safeguard duties on the product on which you are applying for a suspension.

Anti-dumping

Anti-dumping duty is a duty on imports. It protects against damage to UK industry caused by the dumping of goods in the UK at prices much lower than the normal value.

Each anti-dumping duty measure covers specified goods originating in, or exported from, named countries or exporters.

It is charged in addition to other duties that apply to the imported goods. For example, customs duty or rebalancing duties.

Where a safeguard duty is also applied to an import, the anti-dumping duty is amended so that only the highest of either the safeguard or anti-dumping duties apply.

Countervailing duty

Countervailing duty is a duty on imported goods that have received countervailable subsidies in the originating or exporting country.

It is treated in the same way as anti-dumping duty for customs purposes.

It is possible to have both anti-dumping duty and countervailing duty on the same product.

Safeguarding duty

Safeguard duty may be imposed temporarily on goods that are being imported in increased quantities damaging to UK industry. It is applied to all imports, but there are exemptions for goods from developing countries. Safeguard duty only becomes payable after a set volume of goods has been imported.

You can find out whether a product is subject to an anti-dumping, countervailing or safeguarding duty by looking it up on the [Tariff Lookup Tool](#).

Q40. If you answer “yes” to Q39., this question asks you to explain the reasons why you are applying for a tariff suspension on a product subject to anti-dumping, countervailing or

safeguarding duties. This information will help the Government to effectively assess your application.

Other remarks

Q41. You should use this answer to provide any further information on any aspect of your application. Where you, or any organisation(s) you are applying on behalf of, are not based in the UK or a Crown Dependency, or are applying for a good that is not used as an input into a production process, you can also use this space to provide further information to support your application.

Declaration

Once you have completed Q41., you will then be taken to the final page, which asks you to provide e-signatures for all named applicants. This will confirm that you have read the privacy notice, and that the information provided in this application form and supporting attachments is complete and correct.

By providing e-signatures, you are also confirming that your application does not relate to a product that is traded between persons who are related parties, in circumstances that would not enable other businesses to benefit from a duty suspension.

Please note that this is the final page and that by clicking “next” your application will be submitted.

If you have further questions that were not answered by the guidance document, please contact the Tariff Suspensions Team at tariffsuspensions@trade.gov.uk.