

TARIFF SCHEDULE OF THE UNITED KINGDOM (HS2017)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and subsequent years	
0204.10.00	- Carcasses and half-carcasses of lamb, fresh or chilled	12.00% + 143.00 GBP/100kg	EIF	Treatment for Brunei, Canada, Chile, Japan, Malaysia, Mexico, Peru, Singapore, Viet Nam	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0204.10.00	- Carcasses and half-carcasses of lamb, fresh or chilled	12.00% + 143.00 GBP/100kg	C21-NZ	Treatment for New Zealand	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	Free (See Note 6)	
	- Other meat of sheep, fresh or chilled																									
0204.21.00	-- Carcasses and half-carcasses	12.00% + 143.00 GBP/100kg	C16-AU	Treatment for Australia	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	Free (See Note 4)	Free (See Note 4)	Free (See Note 4)	Free (See Note 4)	Free (See Note 4)	Free (See Note 4)
0204.21.00	-- Carcasses and half-carcasses	12.00% + 143.00 GBP/100kg	EIF	Treatment for Brunei, Canada, Chile, Japan, Malaysia, Mexico, Peru, Singapore, Viet Nam	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0204.21.00	-- Carcasses and half-carcasses	12.00% + 143.00 GBP/100kg	C21-NZ	Treatment for New Zealand	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	Free (See Note 6)	
0204.22	-- Other cuts with bone in																									
0204.22.10	--- Short forequarters	12.00% + 100.00 GBP/100kg	C16-AU	Treatment for Australia	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	Free (See Note 4)	Free (See Note 4)	Free (See Note 4)	Free (See Note 4)	Free (See Note 4)	Free (See Note 4)
0204.22.10	--- Short forequarters	12.00% + 100.00 GBP/100kg	EIF	Treatment for Brunei, Canada, Chile, Japan, Malaysia, Mexico, Peru, Singapore, Viet Nam	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0204.22.10	--- Short forequarters	12.00% + 100.00 GBP/100kg	C21-NZ	Treatment for New Zealand	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	Free (See Note 6)	
0204.22.30	--- Chines and/or best ends	12.00% + 157.00 GBP/100kg	C16-AU	Treatment for Australia	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	Free (See Note 4)	Free (See Note 4)	Free (See Note 4)	Free (See Note 4)	Free (See Note 4)	Free (See Note 4)
0204.22.30	--- Chines and/or best ends	12.00% + 157.00 GBP/100kg	EIF	Treatment for Brunei, Canada, Chile, Japan, Malaysia, Mexico, Peru, Singapore, Viet Nam	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0204.22.30	--- Chines and/or best ends	12.00% + 157.00 GBP/100kg	C21-NZ	Treatment for New Zealand	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	Free (See Note 6)	
0204.22.50	--- Legs	12.00% + 186.00 GBP/100kg	C16-AU	Treatment for Australia	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	Free (See Note 4)	Free (See Note 4)	Free (See Note 4)	Free (See Note 4)	Free (See Note 4)	Free (See Note 4)
0204.22.50	--- Legs	12.00% + 186.00 GBP/100kg	EIF	Treatment for Brunei, Canada, Chile, Japan, Malaysia, Mexico, Peru, Singapore, Viet Nam	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0204.22.50	--- Legs	12.00% + 186.00 GBP/100kg	C21-NZ	Treatment for New Zealand	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	Free (See Note 6)	

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and subsequent years	
0204.42.10	--- Short forequarters	12.00% + 75.00 GBP/100kg	EIF	Treatment for Brunei, Canada, Chile, Japan, Malaysia, Mexico, Peru, Singapore, Viet Nam	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0204.42.10	--- Short forequarters	12.00% + 75.00 GBP/100kg	C21-NZ	Treatment for New Zealand	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	Free (See Note 6)
0204.42.30	--- Chines and/or best ends	12.00% + 118.00 GBP/100kg	C16-AU	Treatment for Australia	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	Free (See Note 4)	Free (See Note 4)	Free (See Note 4)	Free (See Note 4)	Free (See Note 4)	Free (See Note 4)
0204.42.30	--- Chines and/or best ends	12.00% + 118.00 GBP/100kg	EIF	Treatment for Brunei, Canada, Chile, Japan, Malaysia, Mexico, Peru, Singapore, Viet Nam	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0204.42.30	--- Chines and/or best ends	12.00% + 118.00 GBP/100kg	C21-NZ	Treatment for New Zealand	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	Free (See Note 6)
0204.42.50	--- Legs	12.00% + 140.00 GBP/100kg	C16-AU	Treatment for Australia	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	Free (See Note 4)	Free (See Note 4)	Free (See Note 4)	Free (See Note 4)	Free (See Note 4)	Free (See Note 4)
0204.42.50	--- Legs	12.00% + 140.00 GBP/100kg	EIF	Treatment for Brunei, Canada, Chile, Japan, Malaysia, Mexico, Peru, Singapore, Viet Nam	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0204.42.50	--- Legs	12.00% + 140.00 GBP/100kg	C21-NZ	Treatment for New Zealand	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	Free (See Note 6)
0204.42.90	--- Other	12.00% + 140.00 GBP/100kg	C16-AU	Treatment for Australia	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	Free (See Note 4)	Free (See Note 4)	Free (See Note 4)	Free (See Note 4)	Free (See Note 4)	Free (See Note 4)
0204.42.90	--- Other	12.00% + 140.00 GBP/100kg	EIF	Treatment for Brunei, Canada, Chile, Japan, Malaysia, Mexico, Peru, Singapore, Viet Nam	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0204.42.90	--- Other	12.00% + 140.00 GBP/100kg	C21-NZ	Treatment for New Zealand	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	Free (See Note 6)
0204.43	-- Boneless																									
0204.43.10	--- Of lamb	12.00% + 196.00 GBP/100kg	C16-AU	Treatment for Australia	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	Free (See Note 4)	Free (See Note 4)	Free (See Note 4)	Free (See Note 4)	Free (See Note 4)	Free (See Note 4)
0204.43.10	--- Of lamb	12.00% + 196.00 GBP/100kg	EIF	Treatment for Brunei, Canada, Chile, Japan, Malaysia, Mexico, Peru, Singapore, Viet Nam	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0204.43.10	--- Of lamb	12.00% + 196.00 GBP/100kg	C21-NZ	Treatment for New Zealand	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	Free (See Note 6)

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and subsequent years		
9620.00.99	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	SECTION XXI - WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES																										
	CHAPTER 97 - WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES																										
97.01	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques																										
9701.10.00	- Paintings, drawings and pastels	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
9701.90.00	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
9702.00.00	Original engravings, prints and lithographs	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
9703.00.00	Original sculptures and statuary, in any material	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
9704.00.00	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 4907	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
9705.00.00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
9706.00.00	Antiques of an age exceeding 100 years	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
Note 1: For commodity code 1001.91.20, the base rate shall be "Free" for subcategory 1001.91.20.20, and this subcategory shall be duty-free from entry into force of this agreement.																											
Note 2: For commodity code 1001.99.00, the base rate shall be "Free" for subcategories 1001.99.00.13 and 1001.99.00.15, and these subcategories shall be duty-free from entry into force of this agreement.																											
Note 3: For commodity codes in subheadings 2204.21, 2204.22 and 2204.29 for which the base rate column contains "see Note 3", the base rate varies by actual alcoholic strength as defined in the laws and regulations of the United Kingdom.																											
Note 4: For details of the staging category C16-AU and its relationship with the Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and Australia, see paragraph 5(j) and paragraph 7 of the United Kingdom's General Notes to Tariff Schedule (Annex 2-D).																											
Note 5: For details of the staging category C16-NZ and its relationship with the Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and New Zealand, see paragraph 5(m) and paragraph 8 of the United Kingdom's General Notes to Tariff Schedule (Annex 2-D).																											
Note 6: For details of the staging category C21-NZ and its relationship with the Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and New Zealand, see paragraph 5(n) and paragraph 8 of the United Kingdom's General Notes to Tariff Schedule (Annex 2-D).																											