
STATUTORY INSTRUMENTS

2018 No. 1248

The Customs (Import Duty) (EU Exit) Regulations 2018

PART 12

Valuation of chargeable goods

CHAPTER 3

Transaction value: specified matters – included elements

Transaction value: included items

111.—(1) The items referred to in regulation 108(7)(a) as specified matters to be included as elements of a transaction value are the following—

- (a) the container of the goods;
- (b) the packaging of the goods;
- (c) transport and insurance of the goods, up to the time the goods are imported into the United Kingdom;
- (d) loading and handling of the goods, up to the time the goods are imported into the United Kingdom;
- (e) commission, except buying commission, and brokerage fees paid by the buyer of the goods; and
- (f) export duty charged in the place of origin.

(2) The value of the items in paragraph (1) is—

- (a) in respect of sub-paragraphs (a) to (d), subject to paragraph (3), the cost of the item;
- (b) in respect of sub-paragraph (e), the amount of the commission and fees paid; and
- (c) in respect of sub-paragraph (f), the amount of the duty.

(3) Where goods are transported by air, the cost of the air transport is the percentage of that cost as set out in the document, “Air Transport Costs to be included in the customs value, version 1, dated 27 November 2018⁽¹⁾”.

⁽¹⁾ Available from: <https://www.gov.uk/government/collections/customs-vat-and-excise-regulations-leaving-the-eu-with-no-deal>. A hard copy is available for inspection free of charge at the offices of HMRC at 100 Parliament Street, London, SW1A 2BQ.