

## SCHEDULES

### SCHEDULE 3

#### Goods Graduation

1. In this Schedule—

“GF imports” means goods that—

- (a) are imported into the British Islands,
- (b) originate from a GF country that is a qualifying GSP country, and
- (c) have a standard rate of import duty greater than a nil rate;

“goods graduation ground” means—

- (a) Ground A which applies to GF imports in the circumstances referred to in paragraph 2; or
- (b) Ground B which applies to GF imports in the circumstances referred to in paragraph 3;

“goods graduation notice” means a notice published under regulation 22(1) that provides for the following matters—

- (a) the fact that the GF rate is to be suspended on GF imports;
- (b) the graduation goods and GF country, or countries, to which the suspension applies;
- (c) the day the suspension of the GF rate begins;
- (d) the day the suspension ends and the fact the period of suspension can be extended by a further notice; and
- (e) the goods graduation ground.

“graduation assessment” means an assessment of GF imports carried out by the Secretary of State that—

- (a) is carried out at any time during the period 1st January to 29th September;
- (b) assesses the value of GF imports over the import review period ending on the preceding 31st December;
- (c) is carried out in 2022 and every third year thereafter; and
- (d) determines whether Ground B applies in accordance with paragraph 3;

“graduation goods” means GF imports in respect of which—

- (a) a goods graduation ground applies; or
- (b) the relevant GF rate has been suspended in accordance with regulation 22 and this Schedule;

“GSP BI imports” means GSP goods that—

- (a) are imported into the British Islands;
- (b) originate from qualifying GSP countries; and
- (c) have a standard rate of import duty greater than a nil rate.