

SCHEDULES

SCHEDULE 5

PART 1

Rules of Interpretation for the GSP Specified Goods Table

General rules

1. This Schedule specifies the rules of interpretation for the GSP Specified Goods Table (in this Schedule, “the Table”) and is without prejudice to the goods classification rules of interpretation.
2. Subject to paragraphs 3 to 6—
 - (a) the GF codes and EF codes, in column 5 or 6 respectively, apply to the GSP classifications in column 3 applicable to the description of goods in column 4; and
 - (b) where the SR code is in column 5 or 6, this means that the goods are not GSP goods under the GF or EF respectively.
3. Where goods may be classified under more than one GSP classification or description, the applicable codes—
 - (a) for a case falling within paragraph 6, are the codes corresponding to the L-description; and
 - (b) in any other case, are the codes corresponding to the most specific GSP classification.

Exceptions to commodity codes

4. Where “ex” is placed before the GSP classification in column 3 of the Table, this means—
 - (a) the corresponding codes in column 5 and 6 do not apply to all the goods falling under the GSP classification;
 - (b) the goods excepted from application of the codes are listed in the row, or rows, immediately below the row in which the “ex” is placed; and
 - (c) the applicable codes are those specified in columns 5 and 6 corresponding to that GSP classification determined in accordance with paragraph 3(b).

Seasonal codes

5. Where the letter “S” is before the commodity code in column 3, this means—
 - (a) the codes specified in column 5 and 6 respectively only apply if the declaration acceptance date falls on a day during the period that begins and ends with the days specified by description in column 4; and
 - (b) no GF or EF code applies to the goods if the declaration acceptance date falls on a day that is outside that period.

Status: This is the original version (as it was originally made).

Limited application

6. Where the letter “L” appears before the GSP classification in column 3, this means—
- (a) the codes specified in column 5 and 6 respectively do not apply to all the goods falling under the GSP classification in column 3 that are described in the first part of the description in column 4; and
 - (b) those codes only apply to certain goods, that are identifiable by a more specific “L-description” in column 4.

Interpretation

7.—(1) In this Schedule and in the Table, the following words and expressions have the following meaning—

“EF code” means the code used to calculate the GSP rate under regulation 14;

“GF code” means the code used to calculate the GSP rate under regulation 13;

“goods classification rules of interpretation” means the rules of interpretation applied to the Goods Classification Table in the Tariff of the United Kingdom;

“GSP classification” means the chapter, heading, sub-heading or commodity code of the Goods Classification Table that is used in column 3 of the Table to classify goods for the purposes of the EF or GF;

“L-description” means a description of goods in column 4—

- (a) given below a more general description;
- (b) written in italicised text; and
- (c) preceded by the letter “L”.

“n.e.s” means not elsewhere specified; and

“specified in the Notes to Chapter” refers to the relevant Chapter Notes to the Goods Classification Table;

“SR” means the goods are not GSP goods under the framework applicable to the column in which those letters appear; and

“the Table” has the meaning given in paragraph 1.

(2) While the column headings “GF” and “EF” indicate that columns 5 and 6 list GF or EF codes respectively, this is without prejudice to the meaning of the code “SR”, when specified in those columns.