

SCHEDULES

SCHEDULE 3

Definitions used in Part 5 (Trade)

PART 1

General

Definitions

1.—(1) For the purposes of this Schedule—

- (a) a thing “falls within” a commodity code if it is, or would be, classified under that commodity code, as set out in the Goods Classification Table;
- (b) a thing “falls within” a chapter if it is, or would be, classified under that chapter, as set out in the Goods Classification Table;
- (c) where a commodity code or chapter is preceded by “ex”, the goods specified in this Schedule constitute only a part of the scope of the commodity code or chapter and must fall within both the description given to that code or chapter in this Schedule and the scope of the code or chapter in the Goods Classification Table.

(2) For the purposes of determining whether or not a thing is, or would be, “classified” in accordance with sub-paragraph (1), the rules of interpretation contained in the following have effect—

- (a) Part Two (Goods Classification Table Rules of Interpretation) of the Tariff of the United Kingdom;
- (b) notes to a section or chapter of the Goods Classification Table.

(3) For the purposes of this paragraph—

“commodity code” includes a code denoting a heading or sub-heading;

“the Goods Classification Table” means the table so named in Annex # in Part Three of the Tariff of the United Kingdom;

“the Tariff of the United Kingdom” means the document containing the legal classification and import rate for products being imported into the United Kingdom, entitled “The Tariff of the United Kingdom” as revised or reissued from time to time⁽¹⁾, including by any document published under regulations made under section 8(1) of the Taxation (Cross-border Trade) Act 2018⁽²⁾ replacing the same in whole or in part.

(1) The Tariff of the United Kingdom, Version 1.0 dated 8 December 2020 is available electronically from: <https://www.gov.uk/government/publications/reference-document-for-the-customs-tariff-establishment-eu-exit-regulations-2020> . A hard copy is available for inspection free of charge at the offices of HMRC at 100 Parliament Street, London, SW1A 2BQ.

(2) 2018 ch.22.