

UK Leisure & Small Commercial Marine Industry trading under World Trade Organisation (WTO) Tariffs or the UK-EU Free Trade Agreement (FTA).



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Introduction:

World Trade Organisation (WTO) tariffs are *ad valorem* customs duties that only apply between WTO member countries, called “Most Favoured Nation” (MFN) tariffs, usually where preferential free trade arrangements (FTAs) are not already established between those countries.

However, WTO tariffs can sometimes still be applied by exporters between countries that do have an FTA in place, when customs-related bureaucracy and the costs of qualifying for those preferential tariffs are greater than the cost of trading under WTO terms. According to a recent UN enquiry into the utilisation of FTA tariffs by EU exporters, a *third* of the value of EU exports to countries the EU shares an FTA with were exported under WTO tariffs, due to customs-related barriers, such as “Rule of Origin” regulations.

WTO “Most Favoured Nation” tariffs are essentially the maximum one WTO member can charge another member. These tariffs are not fixed rates. There are 'bound' ranges for tariffs for certain commodities and products within which countries can charge (e.g. 0-5% or 6.5-12%). These ranges vary from country to country. The duty that a country will charge in practice is called the 'applied rate'. Most countries tend to apply either a median *ad valorem* tax within this range, or the maximum.

While the UK and EU Governments signed a Free Trade Agreement (FTA) in late 2020, UK exporters will not automatically qualify for the preferential tariffs provided by the FTA, due to the requirements of “Rule of Origin” regulations. “Rule of Origin” regulations state that to benefit from the preferential tariff rates offered by the UK-EU free trade agreement, a UK exporter must prove that the product it is selling is either from or has had sufficient work done on it in the UK.

This is easy enough if the product is wholly obtained in the UK but it becomes more complex (and costly) if the product consists of components sourced from the European Union or further afield. As a result, UK exporters may need to fall back on WTO tariffs due to the significant barrier required by “Rule of Origin” regulations, whereby UK exporters will need prove that over a specific % of the value of the exported product was created, or added, in the UK. The specific % details being held in the FTA document.

This document provides information on WTO tariff rates and provides an introduction to Rules of Origin however does not seek to explore in detail the complex requirements needed to pass the “Rules of Origin” threshold and qualify for the preferential duties provided in the UK-EU FTA. For additional information on “Rules of Origin” and how it applies to you, you must refer to guidance provided by the UK Government [here](#).

The tariff rates analysed in this report use the minimum, maximum and average duties used by the EU with its “Most Favoured Nation” trading partners. This report will cover a selection of duties applicable to clearly identifiable marine products based on tariff code descriptions. However, UK marine-related exports to the EU covers a vast array of products, not all of which can be covered. In the appendix you will find a full list of the EU’s MFN average tariff rates for each product sector.

How To Find Your Product's Commodity Code

What is a commodity code?

A commodity code is a number allocated to goods to classify imports or exports. An item will fall under a commodity code – and this commodity code dictates your duty rating, as well as alerts you to any import or export restrictions. Your commodity code tells you:

- The duty and VAT ratings you'll be charged for your goods
- If you can apply for a preferential duty rating (General System of Preference aka GSP)
- Whether your product requires an import licence
- Whether anti-dumping duties apply

Commodity codes can be found on the [Trade Tariff](#) website.

Why do I need a commodity code?

HMRC requires you to declare your product's commodity code to them in order for them to classify your product and give it an accurate duty rating.

For this reason, it is imperative that you find your *correct* product code. If you declare your goods incorrectly, then your goods are liable to be held by customs and you may accrue far larger costs and fines than what you would pay if your goods were correctly declared.

How do I find my product's commodity code?

There are two main ways you can go about this – you could ask someone to help you navigate through the [Trade Tariff](#) website, or you could [contact HMRC](#) with a description of your goods and they will be able to advise.

Searching for your code yourself?

If you decide to find your commodity code yourself, you may find it helpful to read the [product classification guides](#) to help you on your way. You will need to search for your goods, so be prepared with:

- what your product is (some products will be easy enough to find just based on what they are – for example: mattresses)

If you can't find your product's code, there are a few properties you should take note of to help you classify your goods:

- what they're made from
- how they work
- how they're packaged (classify items in a set separately if they can be used individually, otherwise classify by the main item)

With this info try to '[Search the tariff](#)', sometimes they are easy to find.

You can also try searching the tariff alphabetically.

Go through the sections – this is a challenge as there's a lot to go through. To ensure that you aren't left scrabbling in the dark, we can help guide you through this method too. Here is how we'd go about it:

- Click on the title of a main section; your goods should fall into one of these categories.
- Each category has sub-sections – click on the most appropriate one
- Even more sub-categories! You're getting closer – use the same principle to click through to the headings
- Finally, you should have a list of options and associated codes ; be careful which you chose, look at the **descriptions in bold** first
- Under the bold description, you may have one final option to choose exactly what type of product it is.

Help with finding your code.

If you require any extra help, you can get assistance with classifying your goods.

You must send one email for each of the goods you're asking advice on – they'll reject your request if you do not. Email the Tariff Classification Service: classification.enquiries@hmrc.gov.uk for non-legally binding advice on classifying your goods.

They aim to reply to your email within 5 working days. This could take longer if they have a high number of requests.

To receive help in finding an accurate commodity code, you will need to include certain information about your product that will help to classify it.

- Your company and contact name along with your email address and phone number.
- Country of origin.
- A detailed description of the product
- What the product is/does
- What it's made of
- How the product works/functions
- How it is presented/packaged
- Highlight which of the below two options best describes your item (so it's forwarded to the correct team):
- Agricultural/Chemical/Textiles/Ceramics (including food, drink, plastics, cosmetics, sports equipment, games, toys, clothing, shoes).
- Electrical/Mechanical/Miscellaneous (including vehicles, optical and measuring devices, machinery, musical instruments, metal, furniture, lighting, paper, printed matter, glass, wood, jewellery).

Apply for a classification ruling

If you want to be 100% certain, you can apply for a Binding Tariff Information (BTI) ruling. This is free – but you may have to pay costs such as laboratory analysis if classifying your goods requires it – and legally binding in the EU for three years. You can apply online following these steps:

1. Register for an EORI number if you don't already have one.
2. Sign up to use eBTI on the Government Gateway website.

3. Sign in to eBTI and fill in an application.

You can provide images and information about your goods to receive a ruling, but you can also include samples. If you're asking for a ruling on these items, you must provide a sample for:

- textiles
- shoes
- ceramics

EU Minimum, Maximum & Average Tariffs for Marine Products

The tariffs below provide a sample of marine-relevant commodity codes related to trade in core marine products. This list is not exhaustive and a list of EU tariffs by product sector is provided at the rear of this report. The 'min' and 'max' rates are the lower and upper limits of the WTO tariff range for the EU. The 'average' is the average rate across all duties for that category of product.

Product Category	# of Duties	Min (%)	Max (%)	Average (%)	Commodity Code(s)~
Boat Paint*	9	0.0	6.5	5.6	3208
Ropes & Rigging*	14	6.0	12.0	8.7	5607
Sails	2	12.0	12.0	12.0	630631
Safety Equipment	1	6.3	6.3	6.3	630720
Outboard Engines	3	4.2	6.2	4.9	840710
Inboard Engines (gasoline)	2	4.2	4.2	4.2	840729
Inboard Engines (diesel)	20	0.0	2.7	1.4	840810
Engine Parts*	1	2.7	2.7	2.7	840991
Boatbuilding Materials (PVC)*	11	0.0	6.5	5.8	3904**
Boatbuilding Materials (fibreglass)*	15	5.0	7.0	6.6	7019**
Boatbuilding Materials (aluminium)*	11	7.5	7.5	7.5	7606**
Marine Equipment (pontoons)*	2	2.7	2.7	2.7	890790
Marina Equipment (hoists)*	1	0.0	0.0	0.0	842542
Boat Electrics (batteries)*	23	0.0	4.7	4.5	8506**
Boat Electrics (generators)*	13	0.0	3.2	1.8	8511**
Boat Electronics (radar)*	2	0.0	3.7	1.9	852610
Boat Electronics (telecommunications)*	1	12.0	12.0	12.0	852729
Boat Electronics (navigation)*	1	3.7	3.7	3.7	901480
Commercial Boats (passenger boats)	2	0.0	1.7	0.9	890110
Commercial Boats (workboats)	3	0.0	1.7	1.1	890190
Commercial Boats (tugboats)	3	0.0	1.7	0.6	890400
Recreational Boats (RIBs/Inflatables)	2	1.7	2.7	2.2	890310
Recreational Boats (Sailboats)	3	0.0	1.7	1.1	890391
Recreational Boats (Motorboats)	3	0.0	1.7	1.1	890392
Recreational Boats (Other)	3	1.7	2.7	2.0	890399
Watersports Equipment	2	2.7	2.7	2.7	950621; 950629
Overall Average		2.8	4.6	4.0	

* Not all of the commodity codes listed above are used exclusively for marine products (identified with an asterisk*).

~ The full description of these commodity codes can be found in Appendix I at the end of this report.

Rules of Origin (RoO) overview.

This guidance provides detail on the most important provisions, and businesses should still refer to the [full TCA](#) rules of origin text to understand their full obligations should they wish to export or import goods between the UK and EU and take advantage of the preferential treatment. In addition the government has created detailed guidance on meeting the RoO requirements, it is recommended that you use this guide [here](#).

Exporting without making use of the TCA

This guidance is not relevant to businesses who do not wish to claim preferential treatment on the goods they import (from the EU) or export (to the EU). Such goods will be subject to the importing Party's non-preferential tariff. Therefore, payment of tariffs and duties will be due as per the UK's and EU's import requirements.

Businesses who do wish to access the preferential tariff treatment negotiated under the TCA, however, must comply with the rules of origin.

Easements for business under the TCA

Temporary easements available to businesses. In particular, for goods imported from the EU to the UK (but not vice-versa) between 1 January 2021 and 30 June 2021, traders will have up to six months to submit a full customs declaration and pay any necessary tariffs. This also includes declaring any proof of origin.

Additionally, for both goods imported from the EU to the UK and goods imported from the UK to the EU, until 31 December 2021, traders also do not need supplier's declarations from business suppliers in place at the time the goods are exported.

TCD and RoO

To benefit under the TCA, goods will have to be of UK or EU origin. This means they must meet the UK-EU preferential rules of origin. These rules are set out in the TCA and determine the origin of goods based on where the products or materials (or inputs) used in their production come from. Their purpose is to ensure that preferential tariffs are only given to goods that originate in the UK or EU and not from third countries (i.e. those apart from UK and the EU Member States).

Goods that do not meet the rules of origin can still be traded but they will not be able to benefit from preference under the TCA and may have to pay the standard ("Most Favoured Nation") tariffs that the EU and UK apply to imports. For exports to the EU, this will be their Common External Tariff. Likewise, for imports to the UK, this will be the UK Global Tariff.

Businesses will need to take a commercial decision on whether it is in their interest to meet (and prove that they meet) the rules of origin in order to benefit from the TCA's zero tariffs.

Businesses can find more information about the tariff rates for their products using the following links [Guidance on the UKGT](#).

1.2 Rules of origin under the TCA

The rules of origin in the TCA are set out in two parts:

1. **General Provisions.** These are rules that apply to all products being traded under preference. They include both the primary and administrative requirements.

2. **Product-specific rules of origin (PSRs).** These are the specific rules that set out, for every product based on their Harmonized System (HS) code, what the requirements are for that product to be considered 'originating'.

In the TCA text, the PSRs are included under ANNEX ORIG-2 [Product-specific rules of origin]. We have a table of the most used marine codes in Appendix II.

To be considered 'originating' and qualify for preferential tariffs, products must be sufficiently worked or processed within the parties to the agreement. By contrast, 'non-originating' materials are materials imported from third countries. 'Non-originating' may also refer to materials whose origin is unknown or not possible to determine.

What are 'originating' products?

There are two ways in which a product can be considered 'originating':

It can be '**wholly obtained**'. These are goods that have been exclusively obtained or produced in the territory of one country, without using materials from any other country.

It has been **substantially transformed** in line with the relevant **Product-Specific Rule (PSR)**. There are three basic rules used to decide if goods are sufficiently transformed (explained in more detail in Product-specific rules below).

- the ad-valorem, or 'value added' rule
- the change of tariff classification
- manufacture from certain products or through specific processes

In the TCA, materials originating from the EU, as well as production carried out within the EU on non-originating materials, may be considered as originating in the UK (and vice versa). This mechanism is known as bilateral cumulation.

Once a product has gained originating status, it is considered 100% originating. This means that if that product is incorporated in the production of a further product, its full value is considered originating and no account is taken of non-originating materials within it.

For example, if a UK-manufactured engine contains 30% non-originating content but meets its rule of origin, if that engine is used in the production of a yacht in the UK or EU, 100% of the value of that engine can be counted towards the originating content of the yacht.

Claiming preferential treatment under the TCA

After the end of the transition period, from 1 January 2021, in order for business to benefit from preferential tariffs when importing into the UK or EU, they will need claim preference on their customs declaration and declare they hold proof that the goods meet the rules of origin.

A proof of origin is used by the importer to demonstrate that the goods qualify as originating and are eligible to claim preference. In the TCA this proof can take the form of:

- a Statement on origin completed by the exporter on a commercial document, or
- knowledge obtained and held by the importer that the goods are originating.

Relevant rules of origin definitions

Article ORIG.2 in the TCA lists definitions for important concepts used throughout the rules of origin text. ANNEX ORIG-1 [Introductory notes to product specific rules of origin] also contains relevant important definitions for the purposes of applying the PSRs. These concepts are introduced in the sections below, but businesses should consult the [full agreement](#) for relevant definitions.

Claiming preferential tariff treatment

The customs authority of the importing party will grant preferential tariff treatment, based on a claim made by the importer, to goods that originate in the other Party that meet the conditions of the TCA. Under the TCA a claim can be made if the importer has one of the following proofs of origin:

- a Statement on origin that the product is originating made out by the exporter; or
- the importer's knowledge that the product is originating

A claim for preference, and the "presentation" of the proof of origin, is normally included on the [customs declaration](#) to enter the goods into free circulation. However, a claim can alternatively be made after importation provided it is made within 3 years of the date of importation and accompanied with a valid proof of origin. In those circumstances any duties would be repaid to the importer.

Rules for small consignments of goods

So long as they are declared to the customs authorities as meeting the origin rules, some goods may be imported without the need for a formal proof of origin (a waiver).

For import into the EU, this waiver applies to goods valued under:

- €500 in the case of products sent in small packages, or
- €1,200 in the case of products forming part of a traveler's personal luggage.

For the EU this waiver does not apply to commercial imports.

For import into the UK, this waiver applies to any goods valued under £1000, regardless of whether they are imported for commercial or non-commercial purposes.

Statement on origin

One option for claiming preference is for the importer to use a 'Statement on origin' made out by the exporter.

A Statement on origin is not a document, but a prescribed text which the exporter added to the invoice or any other commercial document that describes the originating product in sufficient detail to enable its identification. The Statement/document may be in an electronic format.

For details see [here](#) section 2

Applying for preference using importer's knowledge

'Importer's knowledge' is an option that allows the importer to claim preferential tariff treatment based on their own knowledge about the originating status of imported products. It can be used as an alternative to a Statement on origin provided by the exporter

Details see [here](#) section 2.4

Checking Your Goods Meet the Rules of Origin

The general provisions set out the general rules for determining the origin of products traded under the agreement. They need to be read alongside the Product-Specific Rule for a given product.

There are further provisions that are not covered in this document; see the full TCA [text](#) for information on all the general provisions.

Cumulation in the TCA

Cumulation is an important facilitation found in modern free trade agreements, which – at the most basic level – provides a system that allows **originating products from one party to be treated as if they are originating in another** when determining whether a good is able to meet a Product-Specific Rule. For example, this means products or materials originating in the EU can be considered as originating in the UK if those products are further processed in the UK or incorporated into another product prior to re-export to the EU.

Under the TCA arrangements, exporters are not only able to cumulate originating materials or products, as set out above, but also **processing or production carried out on non-originating materials** ("full bilateral cumulation"). This means that **all operations carried out in the UK or EU are taken into account** when determining whether a good is able to meet a Product-Specific Rule.

Cumulation and insufficient production

Importantly, whether seeking to cumulate originating materials or production carried out on non-originating materials, an **exporter may only apply cumulation where the working or processing carried out in their party has gone beyond the operations deemed 'insufficient' under the TCA's Insufficient Processing article.**

For more information, businesses should refer to [section 3.2.3 here](#), where links to the full list of insufficient processing operations has been provided.

Procedure for applying full Cumulation

Where an exported good has obtained its originating status through the application of full bilateral cumulation (e.g. where a UK exporter has met a Product-Specific rule through counting production carried on non-originating materials in the EU), **the exporter of those goods must obtain a 'Supplier's declaration' from the supplier** of the non-originating materials.

Applied examples of cumulation of originating materials:

HS code: 8408

Product: Diesel engine

Rule: 50% MaxNOM

The rule requires that the engine contains a maximum 50% non-originating content (parts). When applying cumulation, EU content can be counted as 'originating' as well as UK content. This means that manufacturers only need to consider content that does not originate in the UK or EU. This gives manufacturers greater sourcing options, as they can source engine parts in the UK or EU and count both towards the final origin calculation. For example, **if a UK-made engine that costs £2000 includes an EU-originating crankshaft and piston worth £500 combined, those EU materials count 25% towards the 'originating' content** of the engine if it is re-exported to the EU.

Wholly obtained

Wholly obtained products are products obtained entirely in the territory of a party without the addition of any non-originating materials.

Wholly Obtained in the TCA

Wholly obtained products automatically qualify for preferential treatment.

Insufficient production

A trade agreement includes a list of processes that, if carried out on non-originating materials, are considered such minor processing that they do not on their own confer originating status. Even if a product meets its product specific rule, if the only processing carried out on non-originating materials is listed as 'insufficient', that product will not obtain originating status.

As discussed above, cumulation does not apply for these purposes, i.e. if the only processing carried out on a product in the UK is insufficient, it will not meet the rules of origin even if the processing was carried out on EU-originating materials or if further processing (beyond insufficient) had previously been carried out in the EU.

TCA list of insufficient working or processes

The full list of processes which do not confer originating status for the purposes of the TCA is available in Article ORIG.7 Insufficient Production. Completion of one or any combination of the included processes is insufficient to confer originating status.

For example, 'simple painting and polishing operations' are not considered to be significant manufacturing and as such do not confer originating status by themselves.

General tolerance in the TCA

Tolerance is a relaxation of the rules of origin under certain conditions. It provides that, even if a product does not meet its PSR, it can nevertheless be originating if only a limited amount of non-originating materials are used in the production of that product.

Tolerance can only be applied to certain types of PSR

Specific tolerance rules in the TCA

The TCA allows a tolerance of 10% by value of the value the final product for manufactured goods

Product Specific Rules

What are product-specific rules?

For every product traded under a free trade agreement there is a corresponding product-specific rule (PSR) that must be met to demonstrate the product originates in the free trade area and qualifies for preferential tariff treatment. Each rule describes the nature or value of processing that must be carried out on any non-originating materials so that the final product meets the origin requirements. The rules agreed by the UK and the EU are set out in ANNEX ORIG-2 [Product-specific rules of Origin] of the [TCA](#). There are four types of rule that a product may be required to meet (on their own or in combination) in order to confer origin.

The types of rule are as follows:

- Wholly obtained
- Change of tariff code
- Value added/percentage rule; and
- Specified processes.

Businesses should determine the correct tariff code for the exported product to find the relevant rule in the TCA product-specific rules list.

Once a product has gained originating status, it is considered 100% originating. This means that if that product is further used in the production of a further product, its full value is considered originating and no account is taken of non-originating materials within it.

For example, if a UK-manufactured engine contains 30% non-originating content but meets its rule of origin, if that engine is used in the production of a yacht in the UK or EU, 100% of the value of that engine can be counted towards the originating content of the yacht.

Types of product-specific rules in TCA

Wholly obtained requirement

If a product-specific rule of origin requires that a product is wholly obtained, the product must be made only from UK [or EU materials that are further processed].

Change in tariff classification (HS Code)

If a product-specific rule of origin requires a change from any other chapter (2-digit level of the Harmonized System), heading (4-digit level of the Harmonized System) or subheading (6-digit level of the Harmonized System), any non-originating material used in the production of the product must be classified in a chapter, heading or subheading other than that of the final product. There are no limits on the amount of originating material businesses can use, regardless of their HS code.

To demonstrate the rule has been met, businesses will need to know the HS code of their exported product, all of its inputs, and the origin of the inputs.

Change of chapter (CC)

Any non-UK or non-EU originating materials or components used in the product must be classified in a different HS chapter (2-digit HS code).

Manufactured goods example:

HS code: 8903

Product: Yachts

Rule: CC

The rule is fulfilled if a yacht is manufactured from non-originating parts from chapters other than HS Chapter 89 (ships, boats and floating structures). For example, unlimited non-originating parts of steel (HS Chapters 72 and 73) or glass (HS Chapter 70) could be used, regardless of their value, as they are classified in a different Chapter to the final product. But the rule would not be met by a yacht imported from a third country with only fitting-out work carried out in the UK before being exported to the EU, because the finally exported yacht would remain in the same HS chapter as one of the inputs.

Change of tariff heading (CTH)

Any non-UK or non-EU originating materials or components used in the product must be classified in a different HS heading (4-digit HS code).

Change of tariff subheading (CTSH)

Any non-UK or non-EU originating materials or components used in the product must be classified in a different HS subheading (6-digit HS code).

Manufacture from materials of any heading, including other materials of the same heading

If a product-specific rule of origin allows production from non-originating materials of any heading, the product can include non-originating materials of the same heading. This means that a change of heading does not need to take place. However, processing of non-originating materials does need to be more than insufficient.

Value and weight limit for non-originating materials (MaxNOM)

Under a value limitation rule, the value non-UK or non-EU originating materials may not exceed a given percentage of the ex-works price of the product. Sometimes, the limit might apply only to the value of specific types of inputs to a product. If the use of an ingredient, material or component is limited by value, the rule concerning tolerance cannot be relied upon in addition to the threshold.

Note 4 of Annex ORIG-1 [Introductory Notes to Product Specific Rules of Origin] sets out the definition of 'ex-works price'.

Manufactured goods example:

HS code: 920120

Product: Grand pianos

Rule: MaxNOM 50% (Maximum 50% non-originating material)

The rule states that the product must contain a maximum of 50% (of the ex-works value) material that does not originate in the UK or EU. This means that if a grand piano has an ex-works value of £1000, no more than £500 worth of non-originating parts may be used in its manufacture.

Specified operations

Specified operations are particular to certain specialised industries or products. Rules may include the re-treading of tyres to take place in the UK for a tyre to be originating, or a chemical reaction to take place for chemical products.

Combinations of several rules (CTH, provided that)

Different product-specific rules can be combined to make a rule whereby all the listed conditions must be fulfilled.

Exclusions (CTH, Except that ...)

A product-specific rule may include a restriction on certain materials and components being used in the production of a product.

Treatment of packaging materials

Packaging materials are generally not considered when determining the origin of your product. See Article ORIG.10 [Packaging materials and containers for retail sale] of the TCA.

Appendix I: Commodity Codes for Marine Products, Full Descriptions

3208** <i>-Paints, varnishes; (enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium</i>	852610-Radar apparatus
3904** <i>-Polymers of vinyl chloride or of other halogenated olefins, in primary forms</i>	852729-Radio-broadcast receivers; (not operational without external power source), without sound recording or reproducing apparatus, including apparatus capable of receiving radio-telephony or radio-telegraphy
5607** <i>-Twine, cordage, ropes and cables, whether or not plaited or braided; whether or not impregnated, coated, covered or sheathed with rubber or plastics;</i>	890110-Cruise ships, excursion boats and similar vessels, principally designed for the transport of persons, ferry boats of all kinds; 890190-Vessels; n.e.s. in heading no. 8901, for the transport of goods and other vessels for the transport of both persons and goods; 890400-Tugs and pusher craft
630631-Sails; of synthetic fibres; 630639-Sails; of textile materials other than synthetic fibres	890190-Vessels; n.e.s. in heading no. 8901, for the transport of goods and other vessels for the transport of both persons and goods; 890400-Tugs and pusher craft
630720-Life-jackets and life-belts	890310-Yachts and other vessels; for pleasure or sports, rowing boats and canoes, inflatable
7019** <i>-Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics);</i>	890391-Sailboats and yachts, with or without auxiliary motor, for pleasure or sports
7606** <i>-Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm;</i>	890392-Motor boats and motor yachts, for pleasure or sports (other than outboard motor boats)
840710-Engines; outboard motors for marine propulsion, spark-ignition reciprocating or rotary internal combustion piston engines	890399-Yachts and other vessels; for pleasure or sports, rowing boats and canoes, n.e.s. in heading no. 8903, other than inflatable
840729-Engines; for marine propulsion, (other than outboard motors), spark-ignition reciprocating or rotary internal combustion piston engines;	890400-Tugs and pusher craft
840810-Compression-ignition internal combustion piston engine "diesel or semi-diesel engines", for marine propulsion	890790-Floating structures; tanks, coffer-dams, landing stages, buoys and beacons
840991-Parts suitable for use solely or principally with spark-ignition internal combustion piston engine, n.e.s.	901480-Navigational instruments and appliances; for navigation other than aeronautical or space navigation (excluding direction finding compasses);
842542-Jacks and hoists, hydraulic (excl. built-in jacking systems used in garages)	950621-Sailboards; for water sport; 950629-Water sport equipment; water-skis, surf-boards and other water-sport equipment, excluding sailboards
8506** <i>-Cells and batteries; primary;</i>	
8511** <i>-Ignition or starting equipment; used for spark-ignition or compression-ignition internal combustion engines; generators and cut outs used in conjunction with such engines</i>	

Appendix II: PRODUCT SPECIFIC RULES OF ORIGIN (UK EU FTA)

Here we have covered a selection of duties applicable to clearly identifiable marine products based on tariff code descriptions. However, UK marine-related exports to the EU covers a vast array of products, not all of which can be covered.

Column 1 Harmonised System Classification (2017) including specific description	Column 2 Product-specific rule of origin
3208**-Paints, varnishes; (enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone; or MaxNOM 50 % (EXW).
3904**-Polymers of vinyl chloride or of other halogenated olefins, in primary forms	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone; or MaxNOM 50 % (EXW).
5607**-Twine, cordage, ropes and cables, whether or not plaited or braided; whether or not impregnated, coated, covered or sheathed with rubber or plastics;	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone; or MaxNOM 50 % (EXW).
630631-Sails; of synthetic fibres;	- Of nonwovens: Nonwoven fabric formation combined with making-up including cutting of fabric.
630639-Sails; of textile materials other than synthetic fibres	- Others: Weaving combined with making-up including cutting of fabric.
630720-Life-jackets and life-belts	MaxNOM 40 % (EXW).
7019**-Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics);	CTH; or MaxNOM 50 % (EXW).
7606**-Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm;	CTH and MaxNOM 50 % (EXW).90
840710-Engines; outboard motors for marine propulsion, spark-ignition reciprocating or rotary internal combustion piston engines	MaxNOM 50 % (EXW).
840729-Engines; for marine propulsion, (other than outboard motors), spark-ignition reciprocating or rotary internal combustion piston engines;	MaxNOM 50 % (EXW).
840810-Compression-ignition internal combustion piston engine "diesel or semi-diesel engines", for marine propulsion	MaxNOM 50 % (EXW).
840991-Parts suitable for use solely or principally with spark-ignition internal combustion piston engine, n.e.s.	CTH; or MaxNOM 50 % (EXW).
842542-Jacks and hoists, hydraulic (excl. built-in jacking systems used in garages)	CTH except from non-originating materials of heading 84.31; or MaxNOM 50 % (EXW).
8506**-Cells and batteries; primary;	CTH; or MaxNOM 50 % (EXW).
8511**-Ignition or starting equipment; used for spark-ignition or compression-ignition internal combustion engines; generators and cut outs used in conjunction with such engines	CTH; or MaxNOM 50 % (EXW).

852610-Radar apparatus	CTH except from non-originating materials of heading 85.29; or MaxNOM 50 % (EXW).
852729-Radio-broadcast receivers; (not operational without external power source), without sound recording or reproducing apparatus, including apparatus capable of receiving radio-telephony or radio-telegraphy	CTH except from non-originating materials of heading 85.29; or MaxNOM 50 % (EXW).
890110-Cruise ships, excursion boats and similar vessels, principally designed for the transport of persons, ferry boats of all kinds; 890190-Vessels; n.e.s. in heading no. 8901, for the transport of goods and other vessels for the transport of both persons and goods; 890400-Tugs and pusher craft	CC; or MaxNOM 40 % (EXW).
890190-Vessels; n.e.s. in heading no. 8901, for the transport of goods and other vessels for the transport of both persons and goods; 890400-Tugs and pusher craft	CC; or MaxNOM 40 % (EXW).
890310-Yachts and other vessels; for pleasure or sports, rowing boats and canoes, inflatable	CC; or MaxNOM 40 % (EXW).
890391-Sailboats and yachts, with or without auxiliary motor, for pleasure or sports	CC; or MaxNOM 40 % (EXW).
890392-Motor boats and motor yachts, for pleasure or sports (other than outboard motor boats)	CC; or MaxNOM 40 % (EXW).
890399-Yachts and other vessels; for pleasure or sports, rowing boats and canoes, n.e.s. in heading no. 8903, other than inflatable	CC; or MaxNOM 40 % (EXW).
890400-Tugs and pusher craft	CC; or MaxNOM 40 % (EXW).
890790-Floating structures; tanks, coffer-dams, landing stages, buoys and beacons	CC; or MaxNOM 40 % (EXW).
901480-Navigational instruments and appliances; for navigation other than aeronautical or space navigation (excluding direction finding compasses);	UNKN
950621-Sailboards; for water sport; 950629-Water sport equipment; water-skis, surf-boards and other water-sport equipment, excluding sailboards	CTH; or MaxNOM 50 % (EXW).

Appendix III: EU WTO Tariffs by Product Sector (excluding animal, agricultural and food products)

HS Code	Product/Sector	Average Tariff
25	<i>Salt; sulphur; earths and stone; plastering materials, lime and cement</i>	0.2%
26	<i>Ores, slag and ash</i>	0.0%
27	<i>Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes</i>	0.8%
28	<i>Inorganic chemicals; organic or inorganic compounds of precious metals, of rareearth metals, of radioactive elements or of isotopes</i>	4.6%
29	<i>Organic chemicals</i>	4.5%
30	<i>Pharmaceutical products</i>	0.0%
31	<i>Fertilisers</i>	4.8%
32	<i>Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks</i>	5.4%
33	<i>Essential oils and resinoids; perfumery, cosmetic or toilet preparations</i>	2.4%
34	<i>Soap, organic surfaceactive agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes</i>	2.0%
35	<i>Albuminoidal substances; modified starches; glues; enzymes</i>	4.4%
36	<i>Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations</i>	6.3%
37	<i>Photographic or cinematographic goods</i>	5.0%
38	<i>Miscellaneous chemical products</i>	5.5%
39	<i>Plastics and articles thereof</i>	5.9%
40	<i>Rubber and articles thereof</i>	2.6%
41	<i>Raw hides and skins (other than furskins) and leather</i>	2.0%
42	<i>Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silkworm gut)</i>	4.6%
43	<i>Furskins and artificial fur; manufactures thereof</i>	1.2%
44	<i>Wood and articles of wood; wood charcoal</i>	1.7%
45	<i>Cork and articles of cork</i>	2.7%
46	<i>Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork</i>	3.0%
47	<i>Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper and paperboard</i>	0.0%
48	<i>Paper and paperboard; articles of paper pulp, of paper or of paperboard</i>	0.0%
49	<i>Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans</i>	0.0%
50	<i>Silk</i>	3.1%
51	<i>Wool, fine or coarse animal hair; horsehair yarn and woven fabric</i>	3.5%
52	<i>Cotton</i>	6.1%
53	<i>Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn</i>	2.8%
54	<i>Manmade filaments</i>	5.9%
55	<i>Manmade staple fibres</i>	6.2%
56	<i>Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof</i>	6.0%
57	<i>Carpets and other textile floor coverings</i>	7.3%

58	<i>Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery</i>	7.3%
59	<i>Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use</i>	6.0%
60	<i>Knitted or crocheted fabrics</i>	7.9%
61	<i>Articles of apparel and clothing accessories, knitted or crocheted</i>	11.7%
62	<i>Articles of apparel and clothing accessories, not knitted or crocheted</i>	11.3%
63	<i>Other made up textile articles; sets; worn clothing and worn textile articles; rags</i>	10.1%
64	<i>Footwear, gaiters and the like; parts of such articles</i>	11.1%
65	<i>Headgear and parts thereof</i>	2.3%
66	<i>Umbrellas, sun umbrellas, walkingsticks, seatsticks, whips, ridingcrops and parts thereof</i>	4.3%
67	<i>Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair</i>	2.8%
68	<i>Articles of stone, plaster, cement, asbestos, mica or similar materials</i>	1.4%
69	<i>Ceramic products</i>	4.5%
70	<i>Glass and glassware</i>	5.1%
71	<i>Natural or cultured pearls, precious or semiprecious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin</i>	0.6%
72	<i>Iron and steel</i>	0.3%
73	<i>Articles of iron or steel</i>	1.7%
74	<i>Copper and articles thereof</i>	3.3%
75	<i>Nickel and articles thereof</i>	0.7%
76	<i>Aluminium and articles thereof</i>	6.4%
78	<i>Lead and articles thereof</i>	2.3%
79	<i>Zinc and articles thereof</i>	3.1%
80	<i>Tin and articles thereof</i>	0.0%
81	<i>Other base metals; cermets; articles thereof</i>	3.2%
82	<i>Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal</i>	3.1%
83	<i>Miscellaneous articles of base metal</i>	2.5%
84	<i>Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof</i>	1.8%
85	<i>Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles</i>	2.2%
86	<i>Railway or tramway locomotives, rollingstock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electromechanical) traffic signalling equipment</i>	1.7%
87	<i>Vehicles other than railway or tramway rollingstock, and parts and accessories thereof</i>	6.2%
88	<i>Aircraft, spacecraft, and parts thereof</i>	2.9%
89	<i>Ships, boats and floating structures</i>	1.1%
90	<i>Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof</i>	1.3%
91	<i>Clocks and watches and parts thereof</i>	4.2%
92	<i>Musical instruments; parts and accessories of such articles</i>	3.2%
93	<i>Arms and ammunition; parts and accessories thereof</i>	2.2%

94	<i>Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated nameplates</i>	2.4%
95	<i>Toys, games and sports requisites; parts and accessories thereof</i>	2.3%
96	<i>Miscellaneous manufactured articles</i>	3.3%
97	<i>Works of art, collectors' pieces and antiques</i>	0.0%