



EORI (UK) LIMITED

A 360PAY COMPANY

Understanding Customs Duty

Whitepaper





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Understanding Customs Duty

A Comprehensive Guide to Import Duties and
Trade Compliance

What You'll Learn

This whitepaper provides essential knowledge about customs duty, classification, origin, and valuation, the three pillars of customs compliance that every trader needs to master.

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What is Duty?

Duty is a tax placed on goods that originate from outside the territory and is paid at point of importation into Free Circulation.

Types of Duty

Customs Duty

The most common kind of duty that is imposed on goods. It is generally calculated as a percentage of the customs value, but other methods include set values per volume of sugar in a product. It could also be calculated as a combination of the two of these types, often referred to as a compound duty rate. Sometimes, free trade agreements can lower or remove entirely the amount of customs duty that may be payable on a consignment.

Excise Duty

A duty placed on 'Excise' products, such as alcohol, tobacco, oils and hydrocarbons. Excise duty calculations differ depending on the type of excise product being moved.

Safeguarding Duty

This is a tax placed on goods that could be imported in unforeseen increased volumes and could damage the importing country's industry. This is applied once a set volume of that product has been imported, via a quota system.



Countervailing Duty

This tax allows importing markets to offset any government subsidies from the exporting countries. This is in attempt to tackle subsidised imports.

Anti-Dumping Duty

This is a tax that is imposed on products to prevent cheaper offshore markets flooding the domestic market and undercutting their prices.

Both Countervailing and Anti-Dumping duties can be applied provisionally whilst an investigation is completed in the exporting country. This may eventually be cancelled, or it may become definitive.

Tariff Rate Quotas

Quotas allow a set amount of a commodity code to be imported at a reduced rate of duty. Sometimes these will apply to specific countries of origin as well. Quotas can be preferential or non-preferential.

Do I Always Need to Pay Duty?

There are a few key factors to consider. Customs practitioners refer to 'the Three Pillars of Customs':

- Customs Valuation
- Country of Origin
- Customs Classification

All combine to determine how much (if any) duty is due. A carefully planned out supply chain will have taken into account all of these and will know the correct value of the goods being shipped and how that value has been reached, the correct country of origin of the goods, taking into account any processing that may or may not have caused a change in origin, as well as the classification of the product.

Additionally, the presence of free trade agreements or tariff rate quotas may change the amount of duty that becomes due.

So, the short answer is no, you may not always need to 'pay' duties, but you should always be aware of the liabilities that could have been. If goods can benefit from preferential rates of duty, they are not nil rated, they could have an MFN (Most Favoured Nation) rate of 10% but it is the preferential agreement that can reduce this down to 0% payable. Should it be established later that the origin had not been determined properly, the 10% may become due on those goods.

Some companies may choose to make use of special procedures. Though this doesn't waive the requirement to pay duty, it will delay when the duty is due. For example, if goods are stored in a customs warehouse, the duty is only due when the goods are released into free circulation from the warehouse. If they are re-exported or moved to different special customs procedure, duty liability is transferred.



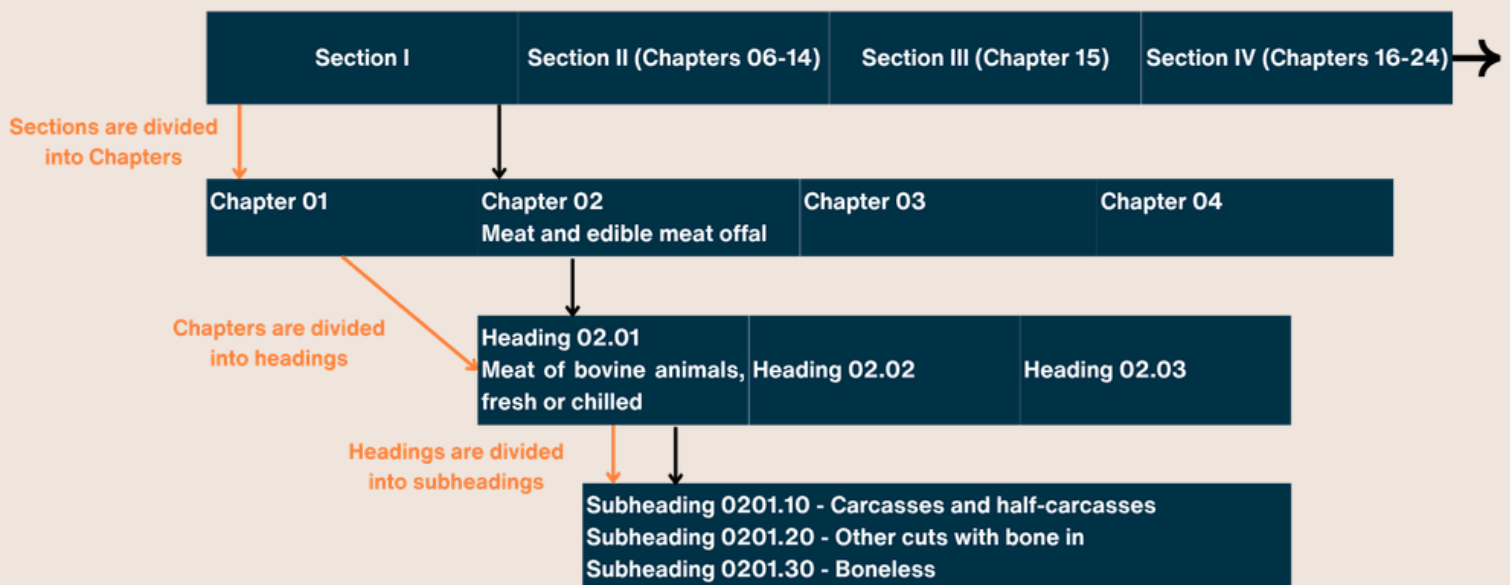
Three Pillars of Customs

Customs Classification

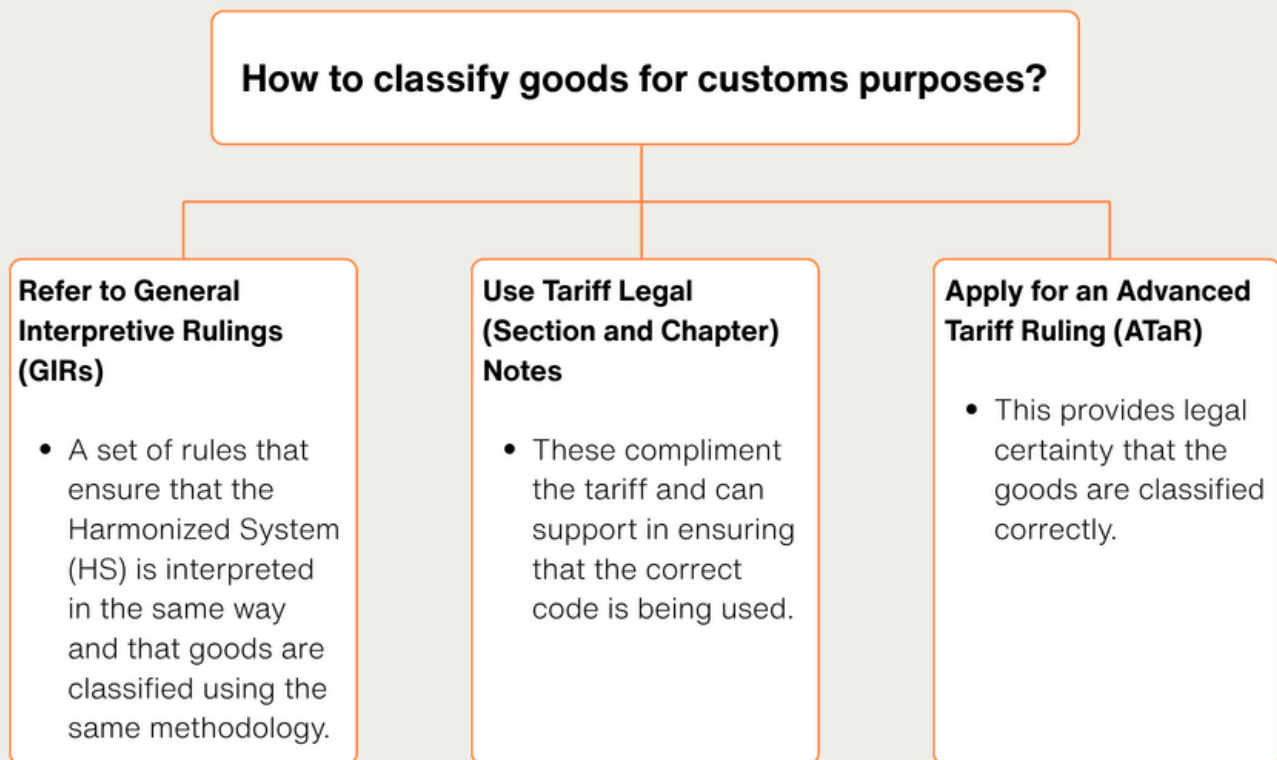
This begins with the globally recognised 'Harmonized System' (HS). The HS assigns 6-digit codes that are translated to country-specific tariff codes for import or export. In the UK, you should refer to the UK Trade Tariff. Though HS Codes are important for helping to determine how much duty is due, it also shows what import or export controls may apply to the goods.

The HS System Structure

Illustration of the Structure of the HS



Interpretation of the Harmonized System



As you move through tariff chapters, the production process generally becomes more cumbersome and as a result there is more room for interpretation of each code. Chapter, Explanatory and Legal Notes help with classification.

Legal Notes appear at the start of every chapter. Explanatory Notes complement the HS as the official interpretation of the structure. They allow users to understand the scope of each heading, as well as listing which products are or are not covered by the headings. These Explanatory Notes provide commentary on the meaning of the Legal Notes.

General Interpretive Rules (GIRs) support goods classification and ensure that all users of the HS interpret each code in the same way. The HS is frequently reviewed and updated so the codes you use must be also reviewed. The HS gets a full review every 5 years.

If you are uncertain as to how your goods should be classified, you can apply for an Advanced Tariff Ruling (ATaR) (if in the UK). This gives the importer legal certainty that correct duties will be paid against the product they are importing. These are valid for three years as legal documents. In the EU, the similar concept is referred to as 'Binding Tariff Information' (BTI).

Country of Origin

As before, chapters earlier in the Tariff are easier to determine where they originate from. The origin of raw material will often be where the animal was reared or the land in which the plant grew. It's important to remember that when determining origin that country of export does not always equal the country of origin so do check the rules of origin for specific products.

Determining the correct origin is important to ensure that the correct duty rates are applied at import. For example, anti-dumping duties are often placed on household items with Chinese origin. Why? Because the Chinese market can produce those products at rates much cheaper than the UK can. Therefore, to counteract low rates of production, the UK puts high rates of anti-dumping duty on them. The higher rates of duty (in addition to base level customs duty) are designed to stop the flooding of the UK market with products that were produced at rates the UK cannot compete with.



Rules of Origin

It's important to understand the concept of 'Rules of origin'. Rules of Origin determine a product's 'economic nationality', they will help apply correct duty treatment to the product whether that be MFN rate, or Preferential Treatment. They can also determine whether or not import controls should or should not apply. Rules of origin set out the guidelines stating what parameters a product must be within to be classed as 'originating'.

Just like with tariff classification, you can get guidance on the origin of your products. An Advanced Ruling of Origin can legally certify the origin of a product.

Preferential Rules of Origin

These rulings apply in Trade preference agreements. These rulings are designed to support free trade agreements, such as customs unions. The rulings that do apply will be different per HS code, so be sure to check each code.

If there is a trade agreement in place and the goods do meet preferential rules of origin, they may be eligible to claim reduced or 0% rates of duty or even have reduced import controls, so it's always good to check whether your products are eligible.

Whether your goods are eligible or not, you should still hold evidence that the preference can be claimed and that you do indeed want to claim it. In terms of holding evidence to make a claim and the proof that should be held, each trade agreement varies, so be sure to check the rules against specific trade agreements. If it is found that preference was not applicable or the evidence was insufficient, you may have to pay full duties retrospectively. So, although claiming a reduced rate of duty or not having to provide a certificate or license seems attractive to traders, it's vital that documentation stacks up and is legitimate against the claim you want to make.

Non-Preferential Rules of Origin

These rulings apply in the absence of other trade agreement. As a result, trade happens on a MFN basis. These can be used to enforce national legislations (think Anti-Dumping duty, quotas and license requirements for example).

Where anti-dumping duties are concerned, non-preferential origin can be as important as preferential origin is under regular trade agreements.

By proving goods are of non-preferential origin from country A, anti-dumping duties applicable to country B cannot be applied. This is especially relevant when importing goods from countries neighbouring one that do attract anti-dumping duties. For example, bicycles from Malaysia will come with a non-preferential origin certificate, as bicycles from China carry high anti-dumping duty rates.



Customs Valuation

Again, just as important as classification and origin. Valuation determines the actual value of the goods (and the eventual 'customs value') and in turn will allow calculation of the amount of duty that will be paid.

Goods with a value of £100 and a duty rate of 10% would pay £10 in customs duty. Consider import VAT in this calculation as well. VAT is due on customs value + customs duty paid. Therefore:

$$£100 \times 0.1 = £10$$

$$£100 + £10 = £110$$

$$£110 \times 0.2 = £22 \text{ (Import VAT)}$$

This is without incorporating any freight or other additions that may have been paid as part of the transport journey.



Valuation Methods

There are six valuation methods used to determine customs value:

- **Method 1 - Transaction Value**

The price paid or payable for goods when sold for export

- **Method 2 - Transaction Value of Identical Goods Value**

Based on identical goods sold for export to the same country

- **Method 3 - Transaction Value of Similar Goods Value**

Based on similar goods sold for export to the same country

- **Method 4 - Deductive Value**

Based on the selling price in the importing country

- **Method 5 - Computed Value**

Based on the cost of production plus profit

- **Method 6 - Fall-back Method**

Reasonable means consistent with WTO principles.

Additions and Deductions to the Goods Value

To get goods from seller to buyer requires careful consideration for transport, insurance, delivery, customs paperwork and other moving parts.

However, without correctly classifying, valuing and determining origin, the duty that seemed minor could become a fine and repayment of potentially millions. It's important to remember delivery costs, freight charges and other charges that are included in getting the goods from seller to buyer. All of these costs build up to form the eventual customs value, duty could also be due on these costs too, these costs could be but are not limited to:

- The cost of transport
- The cost of insurance
- Loading and handling charges
- Container charges
- Terminal charges
- Royalties and licence fees
- Value of materials, components, and tools supplied by the buyer
- Other charges involved in moving the goods from one place to another.

What is an Addition?

A value to be included in the value for customs. To establish whether something should be added means determining the 'place of introduction'.

Take a sea freight movement from Shanghai, direct into Southampton. The place of introduction is the entry port, in this case, Southampton. Therefore, the customs value of the goods should include the value of the freight from Shanghai to Southampton (point of introduction to the territory).

What is a Deduction?

A deduction is a cost removed from the customs value; an example of this is the transport costs incurred after the place of introduction into the UK. This cost will have VAT due on it though, so ensure it is an accurate calculation before the point of introduction and after. For example, if goods arrive at Dover, the onward freight from Dover to London or Manchester can be deducted from the value for duty.

Place of Introduction

The place of introduction is the point at which goods cross the customs frontier. This varies by transport mode:

- Sea - the port of arrival
- Air - when the aircraft crosses into the territory's airspace
- Road - the first customs office the goods pass through
- Rail - the first customs office the goods pass through.



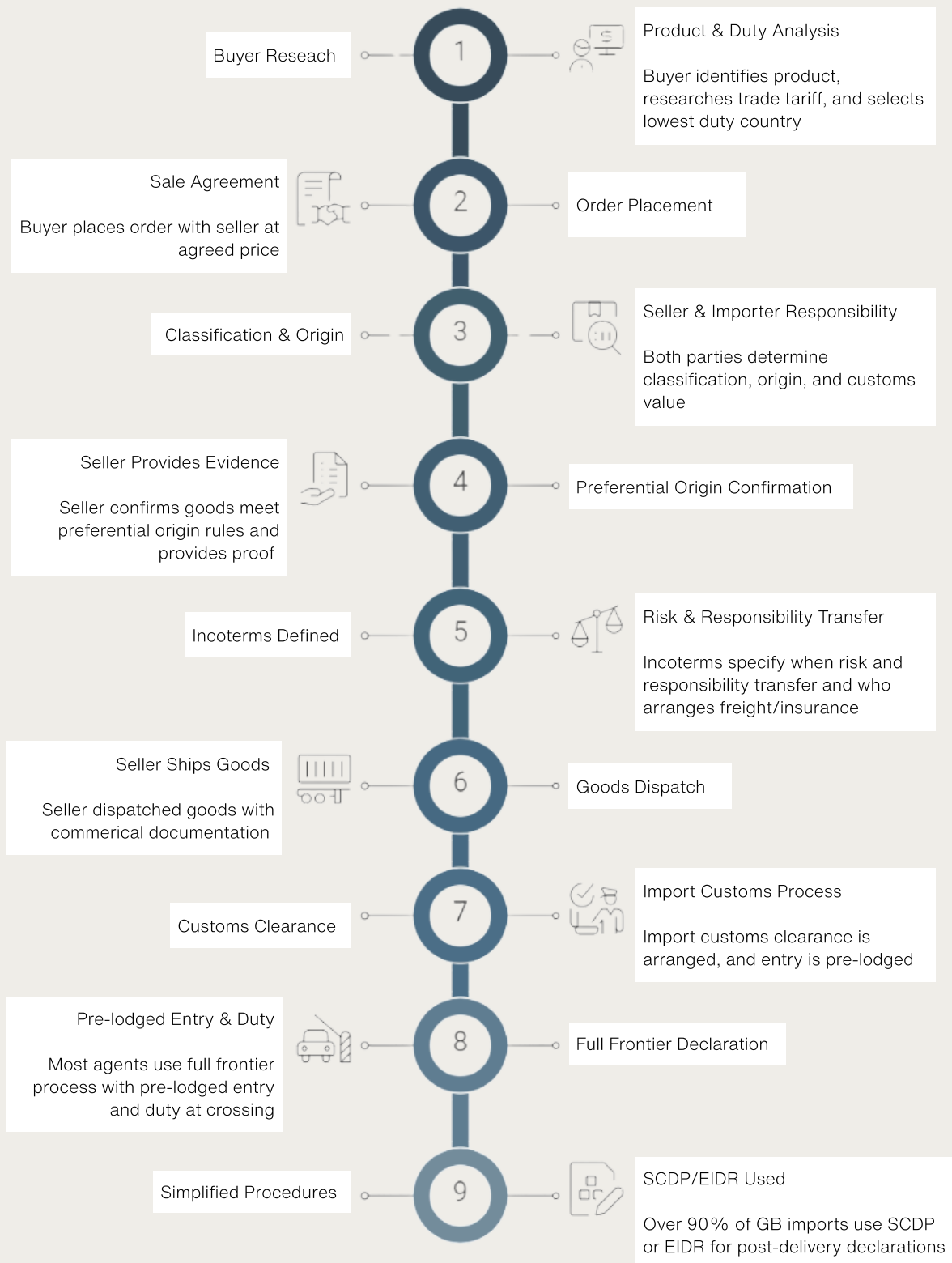
When Do I Pay Duty & VAT?

Before engaging with a seller, the buyer identifies the product they require and researches the commodity on the trade tariff to understand the duty rates and determine which exporting countries can supply the goods at the lowest overall duty cost.

1. Once this research is complete, the buyer places an order with the seller at an agreed sale price.
2. Both the seller and the importer are responsible for determining the correct Classification, Origin, and Customs Value of the goods.
3. The seller should confirm whether the goods meet the relevant preferential origin rules and provide appropriate evidence.
(However, the importer of record carries the final legal liability, so they must independently ensure they are satisfied with the classification provided and with any proof of preferential origin.)
4. The agreed Incoterms define when risk and responsibility transfer from seller to buyer, and specify which party must arrange freight and insurance costs that must be included in the customs valuation buildup for duty
5. The seller dispatches the goods along with the required commercial documentation.
6. Import customs clearance is completed by the party responsible under the terms of trade, and a customs entry is prelodged before the goods arrive in the territory.
7. Most agents operate a full frontier declaration process, where entries are prelodged and any duty is collected as the goods cross the border.

EORI uses Simplified Customs Declaration Procedures (SCDP) or Entry in Declarant's Records (EIDR) to clear over 90% of GB Imports. This means that duty can be recovered after final delivery using a Supplementary Declaration.










International Trade Import Process



Incoterms and Freight Inclusion

International Commercial Terms (Incoterms) are 3-digit codes that show which party is responsible for which part of a supply chain movement. Understanding Incoterms is crucial for determining whether freight costs need to be added to the customs value.

Incoterm	Freight Type	Freight Included in Invoice?
DDP (Delivered Duty Paid)	Freight pre-paid (Seller pays)	Yes. Seller has accounted for freight in invoice value.
DAP (Delivered At Place)		
DPU (Delivered at Place Unloaded)		
CIP (Carriage Insurance Paid To)		
CPT (Carriage Paid To)		
CFR (Cost & Freight)		
CIF (Cost Insurance Freight)		
FCA (Free Carrier)	Freight Collect (Buyer pays)	No. Buyer arranges this so will not be on supplier invoice.
FOB (Free On Board)		
FAS (Free Alongside Ship)		
EXW (EX Works)		

Incoterms	Export Customs Clearance	Loading on Truck	Carriage to Port or Export	Freight to Port or Import	Import Customs Clearance	Import Duties	Import VAT	Carriage to Delivery	Unloading	Storage
										
EXW	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER
FCA	SELLER	SELLER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER
CPT	SELLER	SELLER	SELLER	SELLER	BUYER	BUYER	BUYER	SELLER	BUYER	BUYER
CIP	SELLER	SELLER	SELLER	SELLER	BUYER	BUYER	BUYER	SELLER	BUYER	BUYER
DAP	SELLER	SELLER	SELLER	SELLER	BUYER	BUYER	BUYER	SELLER	BUYER	BUYER
DPU	SELLER	SELLER	SELLER	SELLER	BUYER	BUYER	BUYER	SELLER	SELLER	BUYER
DDP	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER

How to Calculate Duty and VAT (GB Import)

Scenario:

- EXW Value of the goods = £5,000
- Freight charge from supplier to Exit Port = €1,000
- Insurance = £100
- Exchange Rate (April 2026): EUR to GBP = 1.1570

Duty and VAT will be paid in local currency, so it's important you factor in any exchange rates.

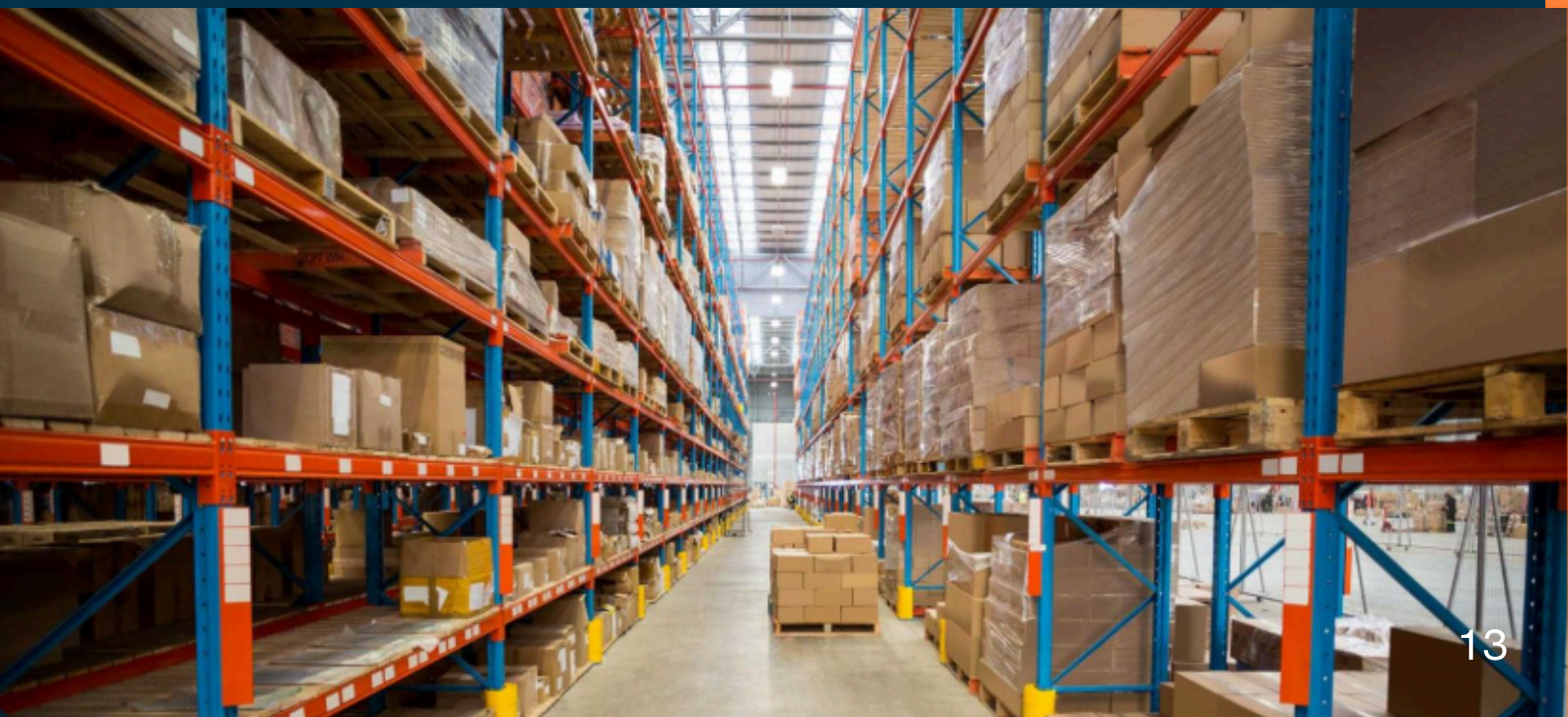
- Freight from Supplier to Exit Port = $(1000/1.1570 = £864.30)$
- Customs Value and Additions = £5964.30
- MFN duty rate on goods = 5%
- $£5964.30 \times 0.05 = £298.21$

VAT at 20% = $(£5964.3. + £298.21) \times 0.2 = £1252.50$

Calculation:

1. Convert EUR freight to GBP: $€1,000 \div 1.1382 = £878.58$
2. Customs Value = $£5,000 + £878.58 + £100 = £5,978.58$
3. Customs Duty = $£5,978.58 \times 5\% = £298.93$
4. VAT Base = $£5,978.58 + £298.93 = £6,277.51$
5. Import VAT = $£6,277.51 \times 20\% = £1,255.50$

Total Import Charges: $£298.93 + £1,255.50 = £1,554.43$



How Do I Pay Duty?

If you are importing goods, you will need a method of payment in the country of import, and it is usually more efficient to make use of your own method. Customs agents will usually add an admin fee and it means that you are able to keep track of your own payments.

The main methods used in the UK are as follows:

CDS Cash Account

Every company registered on the Customs Declaration Service (CDS) receives a cash account they can top up and use to pay import duties.

Duty Deferment Account

Companies can apply for a Duty Deferment Account, which consolidates all monthly duty payments into a single direct debit. This is beneficial for cash flow.

Postponed VAT Accounting (PVA)

Most UK VAT-registered businesses use PVA. This allows import VAT to be declared and reclaimed simultaneously on the same VAT return, rather than paying upfront at the border.

Is Duty the Same as VAT?

No. Both are taxes applied on goods at import, but they serve different purposes. VAT can apply to both goods and services of both imported goods and domestically produced goods and services. Customs duties are tariffs that are applicable depending on classification, origin and valuation.

Customs Duty

Tariffs applied based on classification, origin and valuation. Designed to protect local trade.

Import VAT

Applied at a near-flat rate. In the UK, 20% is charged on the customs value, inclusive of duty paid. Some goods are zero-rated. Note: VAT rates vary by country - Ireland charges 23%, for example.

In short, duty protects domestic markets. VAT ensures imported goods are taxed in the same way as domestically produced ones.

Do Duty & VAT work the same in other countries?

The concept does remain largely the same. You pay duty and VAT on the goods you import. However, rates of duty and commodity codes used may vary from country to country. Each country will have their own version of the tariff and the eventual 7th, 8th, 9th and 10th digits may vary after the 6-digit HS code has been found.

Duty is often levied against production volumes in a territory. Anti-Dumping, Countervailing and Safeguarding duties have already been mentioned as being levied based on the production volumes of particular products. Duty works in similar ways, if a country can produce a product in high enough volumes to support the demand in that country, it is likely that the duty rates on it will reflect that. On the contrary, if a nation cannot produce particular products then the duty rates may not be as high (not always the case).



In terms of VAT, Standard VAT Rates can vary. In the UK, the standard rate of VAT is charged at 20% of the cost of the product. A lot of countries are the same, Austria, Serbia and Moldova, for example. Some nations charge much more, others, much less and some, none at all. So, it is vital that you are aware of what the import VAT will be on your products as well. The UK sets zero rates on most of its food products but this isn't the case in every country, so this should be considered so that the correct VAT is paid at import.

Compare here the commodity structures in HS Code 080550 (Lemons (Citrus limon, citrus limonum) and limes (citrus aurantifolia, citrus latifolia)).

Harmonized Tariff Schedule of the United States Revision 1 (2026)
Annotated for Statistical Reporting Purposes

II
8-8

Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				General	Special	
					1	2
0805 (con.) 0805.50		Citrus fruit, fresh or dried: (con.) Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>):				
0805.50.20		Lemons.....	2.2c/kg ²	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	5.5c/kg	
	10	Certified organic.....	kg			
	50	Other.....	kg			
0805.50.30		Limes: Tahitian limes, Persian limes and other limes of the <i>Citrus latifolia</i> variety.....	0.8% ²	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	35%	
	20	Certified organic.....	kg			
	40	Other.....	kg			
0805.50.40	00	Other.....	1.8c/kg ²	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	4.4c/kg	

Figure 1 - United States Tariff (080550)

[Vegetable products](#)

- ↳ [Edible fruit and nuts; peel of citrus fruit or melons](#)
- ↳ [Citrus fruit, fresh or dried](#)
- ↳ **Lemons (citrus limon, citrus limonum) and limes (citrus aurantifolia, citrus latifolia)**

[Section II](#)

[Chapter 08](#)

0805

0805 50

Description	VAT	Third country duty	Supplementary unit	Commodity code
▼ Lemons (citrus limon, citrus limonum)				0805 5010
- Fresh	0%	6.00 %		0805 5010 10
- Other	0%	6.00 %		0805 5010 90
▼ Limes (citrus aurantifolia, citrus latifolia)				0805 5090
- Fresh	0%	12.00 %		0805 5090 10
- Other	0%	12.00 %		0805 5090 90

Figure 2 - UK Trade Tariff (080550)

Commodity code structures used for import differ greatly across different countries as do the duty rates. The best way to decide the appropriate code is by reading tariff notes and making use of the GIRs.

In the US, they use 0805502010 if the lemons are 'certified organic' as per General Statistical Note 6. Otherwise, use 0805502050. In the UK, you should decipher whether the lemons are fresh or not to know which code to use.

Special Procedures

Special Procedures allow goods to be moved whilst keeping them under customs supervision. This means that there aren't any duty or VAT liabilities until the goods are removed from that special procedure. Special Procedures are relevant for duty payments because they can defer the need to pay duties until the goods are released to Free Circulation. They can help with cash flow but you do require approval from the local government if you want to enter goods into special procedures frequently.



Customs Warehousing

Customs Warehousing allows goods to be stored in a designated facility without payments of duty and VAT being due immediately. This is useful when goods are waiting on re-export or while goods await release until actual purchase.

Duty and VAT would be due at point of release into Free Circulation. If goods are moved to another procedure, liability transfers.

Inward Processing

Inward Processing allows goods to be stored in a designated facility without payments of duty and VAT being due immediately. This is useful when goods are waiting on re-export or while goods await release until actual purchase.

Duty and VAT would be due at the point of release into Free Circulation. If goods are moved to another procedure, liability transfers.

Temporary Admission

Temporary Admission allows goods to be imported for a set period of time, for a specific purpose, without having to pay duty or VAT at the time of import. This can be used for importing to art exhibitions, one-off events or professional equipment. The liability transfers when the goods are re-exported.

End Use

End Use is where certain commodity codes have 'intended purposes', and if the goods are to be used for that purpose (often available on aircrafts and aircraft parts) then they can benefit from reduced duty rates or even zero duty rates.

Outward Processing

Outward Processing is the export of goods to an area outside of the territory for the product to undergo processing or repair. Once the goods are re-imported as a finished or repaired product, duty is due on the work done and any value added to the product.

Glossary of Customs Terms

Addition: A value added to the invoice price to determine the final customs value. Includes transport, insurance, loading, handling, container and terminal charges up to the place of introduction.

Advanced Ruling of Origin: A legally binding application in the UK that certifies the origin of goods, providing importers with legal certainty on origin status.

Advanced Tariff Ruling (ATaR): A legally binding decision on the classification of goods, valid for three years in the UK.

Anti-Dumping Duty: A tax imposed on products to prevent cheaper offshore markets flooding the domestic market.

Binding Tariff Information (BTI): The EU equivalent of ATaR - a legally binding classification decision.

CDS (Customs Declaration Service): The UK Government system for making customs declarations, replacing the legacy CHIEF system.

CDS Cash Account: A payment account available to all traders registered on CDS, which can be topped up to pay import duties.

Commodity Code: A number used to classify goods for import or export, determining duty rates and controls.

Countervailing Duty: Tax to offset government subsidies from exporting countries.

Customs Value: The value of goods used as the basis for calculating duty.

Customs Warehousing: A special procedure allowing duty-free storage of goods until released into free circulation.

Deduction: A cost removed from the customs value - specifically transport costs incurred after the point of introduction into the UK.

Duty Deferment Account: An account allowing traders to consolidate all monthly duty payments into a single direct debit. Requires a separate HMRC application.

Entry in Declarant's Records (EIDR): A simplified customs authorisation that allows authorised UK traders to declare goods by making an entry in their own commercial records rather than submitting a full customs declaration at the time of import. This entry is followed up with a supplementary declaration within an agreed timeframe where duty and VAT are collected.

Excise Duty: Duty on specific products: alcohol, tobacco, oils, and hydrocarbons.

EXW Value (Ex Works): The value of goods at the seller's premises, before transport, insurance or other charges are added.

Free Circulation: The status of goods that have cleared customs and can move freely within the customs territory.

Free Trade Agreement (FTA): Agreement between countries to reduce or eliminate trade barriers.

General Interpretive Rules (GIRs): Rules ensuring all users of the Harmonized System classify goods in a uniform way.

Harmonized System (HS): The globally recognised 6-digit classification system for traded goods.

Incoterms: 3-digit International Commercial terms showing responsibility for supply chain costs.

MFN (Most Favoured Nation): Framework requiring equal trade treatment for all WTO members in absence of FTA.

Non-Preferential Rules of Origin: Determine origin when applying MFN treatment and measures like anti-dumping duties.

Place of Introduction: The point where goods cross into the customs territory (varies by transport mode).

Postponed VAT Accounting: Mechanism allowing VAT-registered businesses to declare and reclaim import VAT simultaneously.

Preferential Rules of Origin: Criteria required to benefit from FTA preferential rates or reduced controls.

Rules of Origin: Criteria a product must meet to be deemed 'originating' in a particular country.

Safeguarding Duty: Tax on goods imported in increased volumes that damage domestic industry.

Simplified Customs Declaration Procedures (SCDP): A UK customs procedure allowing authorised traders to pre-lodge a simplified declaration at the point of import or export, with a full supplementary declaration submitted within an agreed timeframe, where duty and VAT are collected.

Special Procedures: Customs regimes allowing duty and VAT payments to be delayed.

Tariff Chapter: The first two digits in the HS Code structure.

Tariff Headings: The third and fourth digits in the HS Code structure.

Tariff Rate Quotas: Set amounts of goods that can be imported at reduced duty rates.

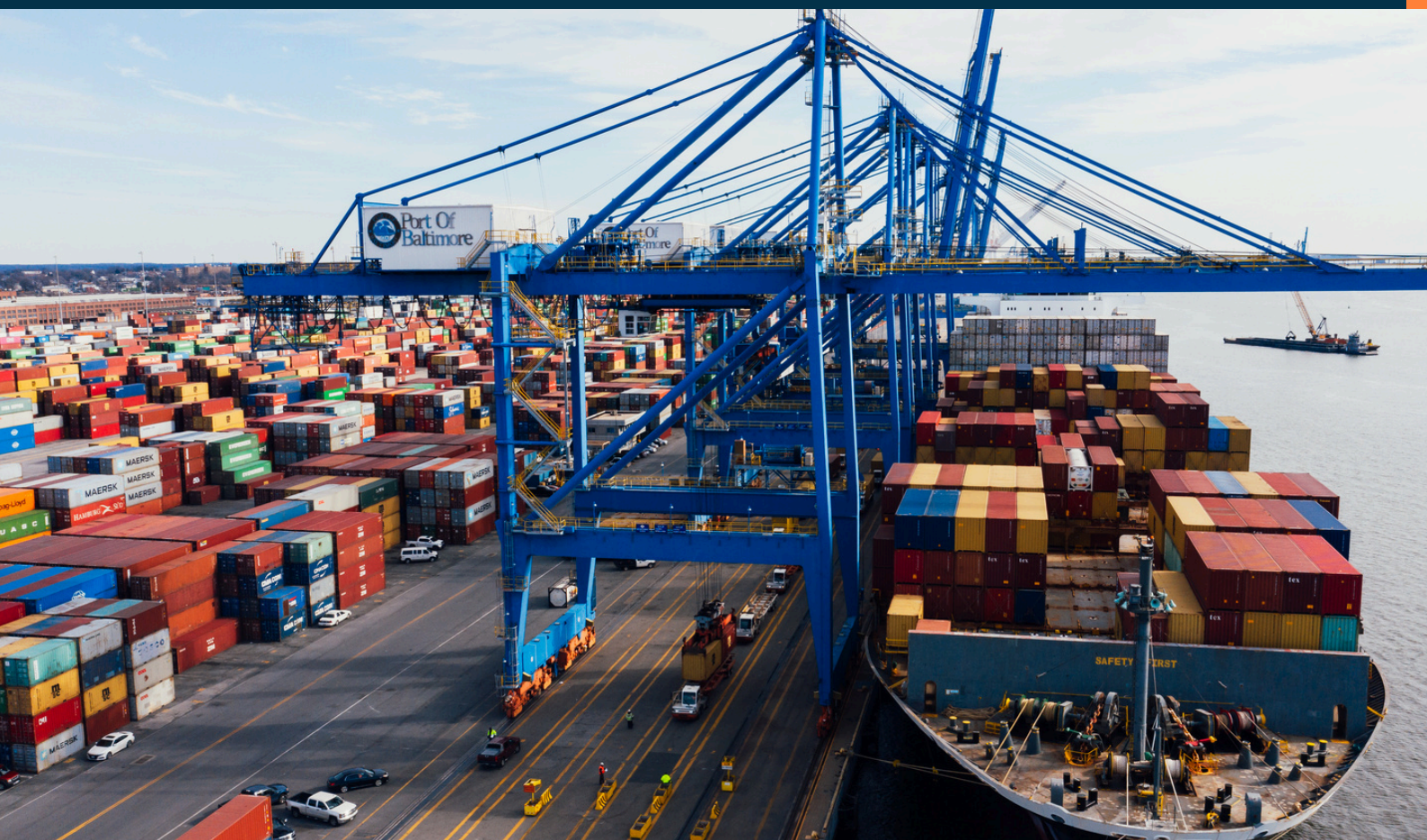
Tariff Subheadings: The fifth and sixth digits in the HS Code structure.

Trade Agreements: Arrangements between countries to reduce trade barriers.

Valuation Method: Process to determine the value of goods for customs purposes.

VAT (Value Added Tax): Tax added to goods and services.

WTO (World Trade Organisation): International organisation regulating global trade.





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