

Changes from January 2022 to the UK Integrated Tariff

The Bailiwick applies the UK Integrated Tariff to goods imported from anywhere other than the UK, Jersey or Isle of Man by virtue of the UK-Crown Dependencies Customs Union Agreement. The tariff payable will be established using the commodity code, the value of the goods and the origin of the goods that are declared on customs declarations. A commodity code is required for each different product that is imported when making a customs declaration.

From 1 January 2022, the UK will introduce its 2022 Integrated Tariff. This will incorporate changes to the Harmonised System Nomenclature made by the World Customs Organisation (WCO). A number of amendments are being made to across a wide variety of goods to help simplify and/or expand classification. These changes mean that importers may notice that:

- The structure of the UK Tariff has changed in 2022;
- Some codes are no longer relevant as some products will change their headings and in some cases, new headings have been created. For example Smartphones will now have their own subchapter whereas previously they fell under the general telephone codes;
- Codes they have previously used are no longer available, are no longer relevant or in some cases the rates have changed. A [correlation table](#) lists all the codes concerned.

As a consequence the tariff feed that the Guernsey Electronic Manifest System (GEMS) receives will also update accordingly.

Further, more detailed information on this matter can be found below:

The Harmonized Commodity Description and Coding System (aka the Harmonized System of Nomenclature or “HS”) issued by the WCO is not only under continual review but is fully refreshed every 5 years. The HS codes underpin the tariff lists of over 200 countries. 1st January 2022 sees the latest edition, the 7th edition, of the HS come into force which will as a result have an impact on the UK Trade Tariff and the EU Combined Nomenclature.

The HS Nomenclature represents the first 6 digits of a commodity code in the tariff with the final 4 digits being used by each country to further breakdown classifications depending on national or regional controls and/or duties due on goods. These codes classify goods into various chapters, headings and sub-headings and are used for Customs and trade control related purposes. By virtue of the UK-Crown Dependencies Customs Union Agreement, the

Bailiwick of Guernsey utilises the UK Trade Tariff having previously used the EU Taric when involved in the European Union through Protocol 3.

The 7th edition sees 351 sets of amendments being made across a wide variety of goods to help simplify and/or expand classification. Some of the key areas covered by these amendments include:

- Electrical and electronic waste (e-waste)
- Tobacco and Nicotine-based products or substitutes
- Unmanned aerial vehicles (UAVs, also known as drones)
- Smartphones
- Glass fibres and metal-forming machinery
- Multi-purpose intermediate assemblies: with some products, such as flat-panel displays, classified in their own right.

Goods specifically controlled under various Conventions have also been updated and many new subheadings have been created for dual-use goods.

More information on the 7th edition and its amendments can be found at [World Customs Organization - HS Nomenclature 2022 Edition](#). This includes the associated correlation tables identifying chapters and headings where changes have been made.

As stated above, the HS provides for the first 6 digits of a commodity code and a general level of classification. Further digits are added by each country to create 8, 10 and 14 digit codes for use with further classification of goods as well as the application of certain duties and taxes and trade controls.

The UK Trade Tariff online lookup service has included a date setting which can be used to identify what commodity codes will be in use in 2022 alongside the current commodity codes. Further information on the changes as they will apply to the UK tariff at the 10 digit level along with correlation tables for the first 8 digits can be found at [2022 UK goods classification \(trade-tariff.service.gov.uk\)](#).

Correlation tables identify headings where changes are being made and show where some goods may be moving to another heading. These should be used to help validate any commodity codes currently in regular use by traders and identify if there will be any impact as a result of the 2022 changes.