

Additional duties on goods imported from the US

Customs Information Paper (10) 28	
Who should read:	JCCC members and anyone planning to import goods from the USA.
What is it about:	An increase to the number of goods originating from the USA that will attract 15 per cent additional duty rates following continued failure by the US to comply with WTO rulings in relation to the Byrd Amendment.
When effective:	1 May 2010
Extant until/expires:	Until further notice

1. Introduction

Since May 2005 additional custom duties have been applied on the import of certain goods from the United States. This was in retaliation to what was commonly known as the 'Byrd amendment'. For more on the background on this please refer to [JCCC Paper \(07\) 10](#).

This paper is to provide advance warning of an increase in the number of goods to be subject to an additional 15 per cent Customs Duty effective from 1 May 2010.

2. Retaliatory action

2.1 The timing of further action

Unfortunately although the Byrd Amendment has been repealed, the illegal subsidies¹ to US business still continue.

As such, and in line with the WTO approved arrangements for retaliation against the US, the EU intends to increase the number of goods on which retaliatory rates are applied with effect from 1 May 2010.

2.2 How are the goods attracting additional rates chosen?

The World Trade Organisation Arbitrator determined that the EU should be entitled to retaliate up to an amount equal to 72 per cent of the US subsidy. Accordingly, the amount of EU retaliation varies from year to year based on the amount of money given to US companies. The list of goods affected is adjusted to obtain the right figure.

2.3 Which goods are affected?

The list of goods subject to an additional Customs Duty is to be increased. The goods still subject to the additional duties from 1 May 2010 are as follows:

Annex I of Council Regulation (EC) No 673/2005 as amended: products that will remain subject to a 15 per cent additional Import Duty as from 1 May 2010

2005 Customs Code	Description
07104000	Sweetcorn, uncooked or cooked by steaming, boiling in water, frozen
48201050	Diaries with calendars, of paper or paperboard
61034300	Men's or boys' trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted, of synthetic fibres.
61046300	Women's or girls' trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted, of synthetic fibres
62034311	Men or boys' trousers and breeches of synthetic fibres, industrial and occupational (exc knitted or crocheted, bib and brace overalls)
62034319	Men or boys' trousers and breeches of synthetic fibres (exc knitted or crocheted, industrial and occupational, bib and brace overalls and underpants)
62034390	Men or boy's shorts of synthetic fibres (exc knitted or crocheted, underpants and swimwear)
62046311	Women or girls' trousers and breeches, of synthetic fibres, industrial and occupational (exc knitted or crocheted and bib and brace overalls)
62046318	Women or girls' trousers and breeches of synthetic fibres (exc cut corduroy, denim, knitted and crocheted, industrial and occupational, bib and brace overalls briefs and tracksuit bottoms)
62046918	Trousers, bib and brace overalls, fibres other than cotton, wool or hair
62046390	Women's or girls' shorts of synthetic fibres (excl knitted or crocheted, panties or swimwear)

62046990	Women or girls' trousers and breeches, bib and brace overalls and shorts of textile materials (exc of wool, fine animal hair, cotton or artificial fibres, knitted or crocheted, panties or swimwear)
87051000	Crane lorries (exc breakdown lorries)
90031930	Frames and mountings for spectacles, goggles or the like, of base metals

Additional headings that are being introduced to Annex I from 1 May 2010 and are subject to 15 per cent additional Import Duty

Products for which an import licence with an exemption from, or a reduction of duty, was issued before the date of entry into force of this Regulation shall not be subject to the additional duty provided they are classified under one of the following CN codes.

Products for which it can be demonstrated that they are already en route to the European Union or in temporary storage or in a free zone or free warehouse or under a suspensive procedure within the meaning of Article 84(1)(a) of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code on the date of application of this Regulation, and whose destination cannot be changed, shall not be subject to the additional duty provided they are classified under one of the following CN codes.

2005 Customs Code	Description
94060038	Prefabricated buildings, other
61013010	Men's or boy's overcoats, car coats, capes, cloaks and similar articles
61023010	Women's or girl's overcoats, car coats, capes, cloaks and similar articles
62011210	Men's or boy's overcoats etc of cotton, of a weight, per garment, not exceeding 1 kg
62011310	Men's or boy's overcoats etc of man-made fibres, of a weight, per garment, not exceeding 1 kg
61023090	Women's or girl's anoraks (including ski jackets), windcheaters, wind-

	jackets and similar articles
62019200	Men's or boy's overcoats etc of cotton
61013090	Men's or boy's anoraks (including ski jackets), windcheaters, wind-jackets and similar articles
62029300	Women's or girl's overcoats etc of man-made fibres
62021100	Women's or girl's overcoats etc of wool or fine animal hair
62011390	Men's or boy's overcoats etc of man-made fibres, of a weight, per garment, exceeding 1 kg
62019300	Men's or boy's overcoats etc of man-made fibres
62011290	Men's or boy's overcoats etc of cotton, of a weight, per garment, exceeding 1 kg
62044200	Women's or girl's suits etc of cotton
61044300	Women's or girl's suits etc, knitted or crocheted, of synthetic fibres
62044910	Women's or girl's suits etc of silk or silk waste
62044400	Women's or girl's suits etc of artificial fibres
62044300	Women's or girl's suits etc of synthetic fibres
62034231	Men's or boy's suits etc of denim

3. Further information

To obtain the current rate of duty please ring the Excise and Customs Helpline with the correct customs tariff classification code on Tel 0845 010 9000, open from 8.00 am to 8.00 pm.

If you are unsure of the classification code the Tariff Classification Helpline is available on Tel 01702 366 077, open from 9.00 am to 5.00 pm, Monday to Thursday and 9.00 am to 4.30 pm Friday. You may have up to three goods classified per phone call.

For information on the retaliatory rate of duties please contact:

Val Stevens: Tel 01702 367301
Tariff Management: [Val Stevens](#)

For information on world trade agreements and to find out more about the background to the 'Byrd' dispute and related retaliation, please contact:

Andy Weller: Tel 020 7215 2321
BIS: [Andy Weller](#)

Please see the [Commissions Official Journal website](#) where the Regulation has been published.

¹ The World Trade Organisation ruling in 2004

Issued on the 19 April 2010 by the [JCCC Secretary](#), HM Revenue & Customs, Excise, Customs Stamps & Money Directorate.

If you have a question about the content of this paper please use the details provided in the Contacts section. For general queries please call the Excise and Customs Helpline on Tel 0845 010 9000.

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