

Guidance on controlled goods and the Online Tariff Tool

February 2021





Introduction to controlled goods

Controlled goods licences and certificates by category

Deep-dive on SPS / Agri-products

Submitting your declarations for controlled goods

Navigating the Online Tariff Tool

This document does not provide an exhaustive list of all prohibition and restriction measures that may apply to a good when moving it from GB to NI. Please refer to the NI Tariff Tool to identify if goods are controlled.



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Overview and definition of TSS controlled goods

Goods are controlled if they are subject to special health, licensing or environmental controls and as such must be placed under customs control at the border.

Controlled goods must be **presented at the border** for specific preclearance or Border Inspection Post controls.

Goods shown as restricted in the Northern Ireland (EU) Tariff must be entered as controlled goods and be **accompanied by full supporting documentation** such as Home Office licences, veterinary certificates and phytosanitary certificates.

If you are moving controlled goods, you are required to provide **information at a consignment and item level** when completing an ENS Safety & Security declaration.

Category	Examples of good types that fall into this category
Sanitary Phytosanitary goods [SPS] / Agri-products	Meat, Poultry, Dairy Products, Live animals, animal bones/blood, sausage skins, fur, soil, endangered species, fish & fishery products, Plants and Plants Products, Fruit & Vegetables
Chemical Goods	Certain hazardous substances, mixtures and articles for their marketing and use on the market
Excise goods	Any product subject to an excise duty e.g. tobacco products, unmanufactured tobacco and tobacco refuse, Energy Products, Alcohol/alcoholic drinks
Fluorinated gases & ozone depleting substances	f hydrofluorocarbons (HFCs) - the main type of fluorinated greenhouse gas (F-gas) and ozone-depleting substances (ODS) or products/equipment containing such gases
Military Products	Products specifically designed or modified for military purposes ECJU
Offensive Weapons	Certain knives, knuckle dusters etc detailed in section 141 of the Criminal Justice Act 1988
Rough Diamonds	From outside the EU





Moving TSS Controlled Goods

Before moving goods from GB to NI, you must ensure you comply with national and international legislation.

Use the questions below to help you prepare the information you will need when moving goods between GB and NI

What is being moved?	 Identify the product category and commodity classification to verify any product specific requirements via the <u>Trade Tariff Tool</u> Verify the technical specifications of your product, the application and the origin of the product
Is it a controlled	 Refer to the <u>Northern Ireland Online Tariff</u> to check if the item is considered a controlled
good?	good and requires a licence or certificate to move from GB to NI Territory



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Examples of required documentation by goods category (1/3)

Category	Typical documents and certificates required	How to obtain	Further Guidance
	CAP Licence	<u>Rural Payments Agency</u>	<u>Agricultural Product</u> <u>Guidance</u>
Sanitary Phytosanitary goods (SPS Goods)	 DEFRA Licence, permit Certificate of Conformity CHED Catch Document APHA/NAW/SGRPID/DARD Licence Phytosanitary Certificate 	 <u>DEFRA Website</u> Websites for relevant region <u>England</u> / <u>Wales</u> /<u>Scotland</u> / <u>NI</u> 	 <u>Animal/Animal</u> <u>Product Guidance</u> <u>Plant/Plant Product</u> <u>Guidance</u>
	CITES Permit	• <u>CITES Website</u> (15 day lead time)	<u>CITES Guidance</u>
	• CED	Port Health Authority	
	 Forestry Commission Inspection Document 	Forestry Commission Website	



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Examples of required documentation by goods category (2/3)

Category	Typical documents and certificates required	How to obtain	Further Guidance
	Domestic Licence	Home Office DLCU	<u>Precursor chemical</u> licensing
Chemical Goods	HSE Approval PIC	• <u>HSE, PIC</u>	Hazardous Chemicals Guidance
	REACH Certificate of Compliance	• <u>HSE, REACH</u>	<u>REACH Restricted</u> <u>Substance List 2021</u>
	Consignor Registration	• <u>HMRC</u> (45 day lead time)	• <u>Excise Product List with</u> <u>codes</u>
Excise goods	Electronic administrative code (eAD)		
	Administrative Reference Code (ARC)		

der port Service

(d) HM Revenue & Customs

Examples of required documentation by goods category (3/3)

Category	Typical documents and certificates required	How to obtain	Further Guidance
	Verification report	Environment Agency	• Fluorinated gases (F gases)
Fluorinated gases & ozone depleting substances	Certificate of conformity	• DEFRA	<u>Guidance</u>
	Kimberly Certificate	 Government Diamond Office, Foreign & Commonwealth Office 	
Rough Diamonds		 kpuk@fco.gov.uk 	
		tive list of all prohibition and restriction measures tha ease refer to the NI Tariff Tool to identify if goods are	

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Deep dive – How to declare SPS goods / Agri-products (applicable unless you are entitled to an easement)

Declaration Categories

Document code	Document status	Document reference	Document reason	
N002	EA	GBCHD2021. followed by the	None required	
		CHED-PP document reference number		
N851	AG	GBCHD2021. followed by the CHED-PP document reference number	None required	
C640	AE	GBCHD2021. followed by the	None required	
		CHED-A document reference number		
N853	AE	GBCHD2021. followed by the CHED-P document reference number	None required	
C678	AE	GBCHD2021. followed by the CHED-D licence reference number	None required	
C673	AE	GBIUU2021. followed by the	None required	
		Catch Certificate reference number		
9115	AG	GBQRC2021. followed by the Quarantine Release Certificate reference number	None required	
	N002 N851 C640 N853 C678 C673	N002EAN851AGC640AEN853AEC678AEC673AE	N002EAGBCHD2021. followed by the CHED-PP document reference numberN851AGGBCHD2021. followed by the CHED-PP document reference numberC640AEGBCHD2021. followed by the CHED-A document reference numberN853AEGBCHD2021. followed by the CHED-P document reference numberC678AEGBCHD2021. followed by the CHED-D licence reference numberC673AEGBCHD2021. followed by the CHED-D licence reference number9115AGGBQRC2021. followed by the Quarantine	

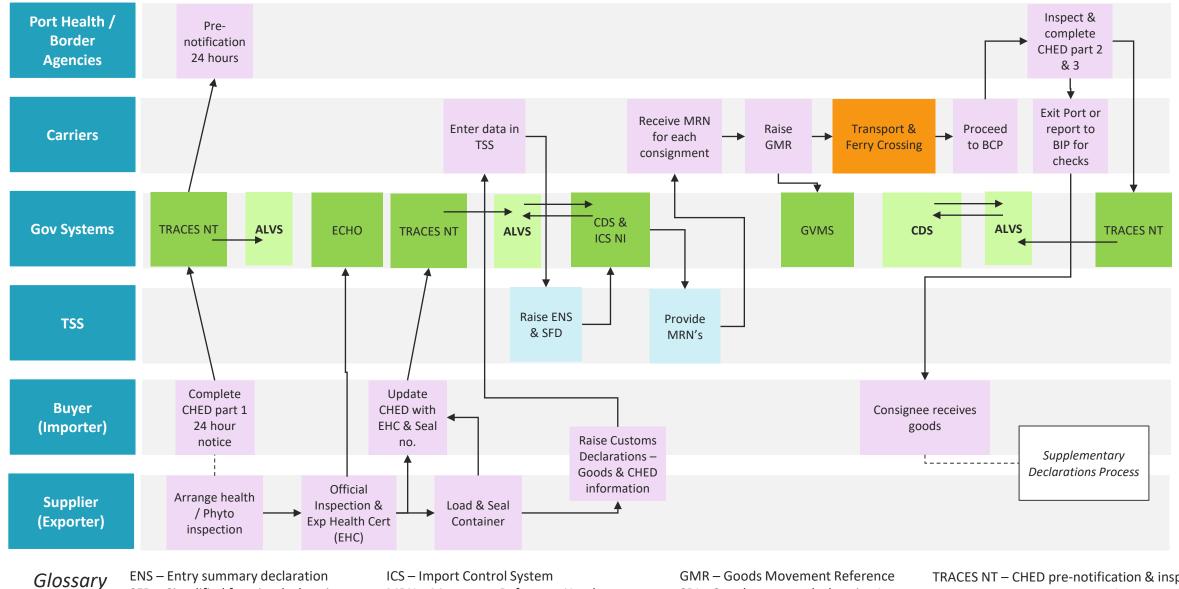
For GB to NI domestic movements NIDOM must be entered into 'Goods Domestic Status' All SPS controlled goods need a net mass entered at item level

The format for entry of document reference is as follows: 2 digit country code;3 digit licence type;4 digit year of doc ssue; dot; document reference number e.g., GBCHD2021. [reference number]



Deep dive – Inbound process for SPS goods / Agri-products

Customs process with TSS



SFD – Simplified frontier declaration CDS – Customs Declaration Service

MRN – Movement Reference Number GVMS – Goods Vehicle Movement System CHED – Common Health Entry Document

TRACES NT – CHED pre-notification & inspections SDI – Supplementary declaration Import ALVS – Automatic Licence Verification System

Example: Inputting the information from the Agri food table into the document reference table on the TSS portal at item level

Document reference table on TSS portal

Detail Previous Document	Additional Information	Document Reference	Additio	onal Procedure	
Document Reference	New				
No records in Document R	eference using that filter				
	+				
em Reference				Document Code	
Small Bluefin Tuna, for huma	n consumption		v .		
ocument Reference				Document Status	
				None	
ocument Part Reference				Document Reason	
Writing Off					
Currency				Date of Validity	
			•		
Amount				Issuing Authority	
Quantity				Measurement Unit	

More information..

For more information on these fields please see the following <u>data guide</u> on NICTA

For guidance on how to register for TRACES and apply for CHED certificates, please see <u>here</u>

Footnotes

For products of animal origin (POAO) and High risk food of nonanimal origin (HRFNAO) – the status code XW can be used where CHED-P or CHED-D is not required e.g., product being imported for research. You must input a reason for including this status code in 'document reason'.

XW can also be used alongside the relevant document code for transit movements from EU-GB-NI where CHED reference not required. In this case, NIIMP should be entered for 'Goods Domestic Status'



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Hints and tips for successful declaration submission

- Ensure that you refer to the <u>Northern Ireland Online Tariff</u> in order to:
 - identify goods that are controlled
 - find out which controls apply and therefore which associated certificates/licenses/documents are required
- Engage with the relevant authority that governs controls for your good types if you are unsure that you have covered their full requirements e.g. DEFRA/DAERA for SPS goods
- Refer to the ENS data guide for details of information required for ENS data submission
- Attach any licenses, certificates or other related documents to your declaration upfront, to avoid delays if your movement is selected for additional checks (this is recommended, though not mandatory). You can find instructions on how to do this in the <u>ENS user guide</u> (section 5A, step 13)
- Submit declarations well in advance of goods movement, especially when using TSS services for the first time, to allow additional time to fix any data gaps, if they exist
- Contact TSS should you require additional support, you can do this via the TSS portal or by calling 0800 060 8888



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This section will help you to use the Online Tariff tool, to successfully populate the ENS and supplementary declaration forms

Supplementary declaration

ENS S&S for controlled goods

Declarations NI - G8 Moves Cases Support Service Declarations NI - GB Moves Cases Company Profile Home > Declarations > SUP000000000000000 Home > Declarations Get Help Declaration Options For guidance on completing these fields, please refer to this guide. There are a few declaration options available to you and it is important that you choose the right one in order to ensure your declaration is successful TSS is currently only able to process supplementary declarations for consignments where both of the following conditions apply: · All items are non-controlled goods Use this form to submit an Entry Summary Declaration (ENS). Entry Summary Declaration • The consignment is being released into free circulation from no previous procedure (CDS 1/10 procedure code = 4000), with no additional Start an Entry Summary Declaration (ENS) procedure in use (CDS 1/11 additional procedure code = 000) or quota claims If you think these conditions don't apply, please indicate so below and note that you will not be able or required to submit at this time. Please save and exit this declaration, and TSS will contact you at a later date to complete the submission. For more details on whether these conditions apply to Use this form to create an Entry Summary Declaration (ENS) Consignment without having Entry Summary Declaration your movement, see completion guidance link above. created the Entry Summary Declaration (ENS) header first. The consignment will need to Consignment be associated to a header before it can be submitted. Please note that TSS will default CDS 1/10 procedure code to 4000 and CDS 1/11 additional procedure code to 000 for every item in this Start an Entry Summary Declaration (ENS) Consignment declaration, which cannot be changed post submission and could affect duty liable if a different procedure was intended. Use this form to submit Goods Movement from NI to GB. Goods Movement from NI to GB SUP000000000001092 D Start a Goods Movement from NI to GB Export Supplementary Declaration Local Reference Number Client Job Number SUP000000000001092 DEC00000000215107



Step 1: Decide the right Online Tariff Tool to use based on the information you need and the information you have

For prohibitions and restrictions

Use the <u>Northern Ireland Online Tariff</u> for prohibitions and restrictions associated with any goods you are moving from Great Britain to Northern Ireland

🌐 GOV.UK	Northern Ireland Online Tariff Search or browse the Tariff A-Z Tools
Northern Ireland rates	Online Tariff: look up commodity codes, duty and VAT
	ringing goods into Northern Ireland from outside the UK and the EU, you will pay the UK duty rate <u>if your</u> I movement to the EU. If they are not at risk of onward movement to the EU, use the <u>UK Global Online</u>
Search the Northern Ireland Onlir	ne Tariff

For Duties, VAT and Excise

Use the <u>UK Global Online Tariff</u> only if you **know your goods are not at risk** and are not UK domestic goods (e.g. they're in a customs warehouse and duty has not been paid)

For UK domestic not at risk goods – no duties, tariffs or excise apply

For non-UK domestic at risk goods, use the NI tariff

	UK Domestic	Not UK Domestic
At risk	NI Tariff	NI Tariff
Not at risk	Duties, Tariffs and Excise do not apply ¹	GB Tariff

'At-risk' explained

'At-risk': applies to goods that enter NI but may later be sold or consumed within the EU

'Not at-risk': applies to goods that will be for sale to or final use by end-consumers located in the UK

To identify if your goods can be designated 'not at-risk' and if tariffs apply to your goods movement see this <u>guide</u>

What is UK domestic status?

Goods have UK domestic status if they are in free circulation in the UK and all national taxes due have been paid

This will apply to the majority of GB-NI movements unless transiting GB from a third country, or under a duty suspense in GB (e.g., customs warehouse)

1. Duties, Preferential Tariffs and Excise do not need to be paid for UK domestic, not-at-risk goods moving from GB to NI. Other restrictions may still apply to your goods and can be found in the NI/EU tariff for this case

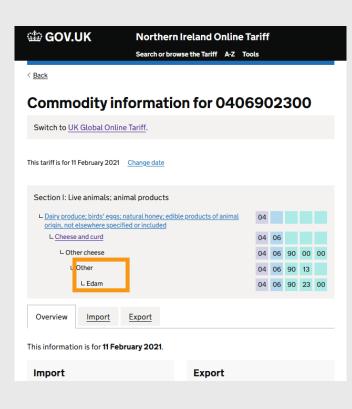


Step 2: Find the page for your commodity

Enter the commodity code for the good you're declaring into the search field

🏙 GOV.UK	Northern Irel	and Online Ta	ariff
	Search or browse th	e Tariff A-Z Too	ols
Northern Ire commodity (land Online T codes, duty a		•
UK and the EU, you wil	you're bringing goods in l pay the UK duty rate <u>if y</u> f they are not at risk of or	our goods are no	ot 'at risk' of onward
Search the Northern Irel	and Online Tariff		
0406902300		Q	
This tariff is for 11 February 20	021 Change date		
This tariff is for 11 February 20	021 <u>Change date</u>		
All sections	021 <u>Change date</u>	Section	Chapters
		Section	Chapters 1 to 5
All sections Section title			

Verify that you've arrived on the correct page for your commodity and click on the "Import" tab



Notes:

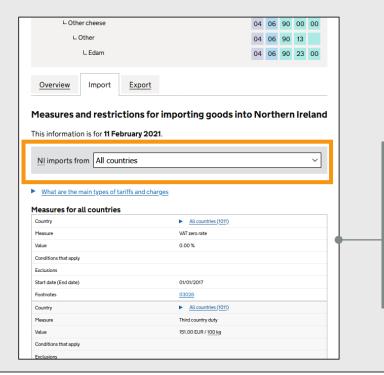
You can use the online tariff tool to search for the commodity codes of the goods you are moving using key words related to your goods. For a step by step guide on how to do this please see <u>here</u>



Step 3: Identify if your goods are controlled (non Agri-products)

Navigate to the dropdown menu as shown below, and choose the appropriate country you are importing from. For many GB to NI movements, goods will have UK domestic status and you choose 'United Kingdom (excluding Northern Ireland)(GB)'

If you use the tariff to enter goods not domestic to the UK, you would use country of previous dispatch for the non-domestic goods as the first search



Different views
Note: the list of
measures looks
different depending
on screen size. Both
versions are shown
here

In the second column you will see the measures that apply. In the fourth column you will see any conditions that are associated with that measure. If when you click on the 'conditions' associated with a measure, it shows that you need to provide certificates, licences or other documents with your goods, your goods are considered controlled

This is the case for Edam cheese, the good shown here, which has conditions associated with two measures shown below

<u>Overview</u> Import	Export						
Measures and restrictions for importing goods into Northern Ireland							
This information is for 11 F	ebruary 2021.						
<u>NI</u> imports from Unite	d Kingdom (excluding Northern	reland) (GB)			✓ <u>Res</u>	set to all countries	
What are the main types of	tariffs and charges						
Measures for United Kin	gdom (excluding Northern Irela	nd)					
Country	Measure	Value	Conditions that apply	Exclusions	Start date (End date)	Footnotes	
All countries (1011)	VAT zero rate	0.00 %			01/01/2017	03026	
All countries (1011)	Third country duty	151.00 EUR / 100 kg			01/07/2000		
All countries (1011)	Import control of organic products		Conditions	Switzerland, Iceland, Liechtenstein, Norway	01/01/2017	<u>CD808</u>	
 <u>All third countries (1008)</u> 	Veterinary control		<u>Conditions</u>	Andorra, Switzerland, Faroe Islands, Greenland, Iceland, Liechtenstein, Norway, San Marino	14/12/2019	<u>Footnotes</u>	
United Kingdom (excluding Northern Ireland) (GB)	Tariff preference	0.00 %			01/01/2021		



Step 4: Identify measures associated with your commodity

In the list, find measures that impose restrictions on the movement of goods, for example the one labelled 'import control of organic products' below. **Multiple measures may apply to your good, ensure that you review the full list of measures** Read the footnotes and conditions fields to understand the implications of this control, which is a "series B" control¹. In this case, a document code **C644** should be entered to indicate that goods carry claims to be Organic, and a certificate is needed to prove that.

If the goods don't carry that claim, document code Y929 should be entered. This requires no certificate.

This information is for 11 F	Eebruary 2021		hern Irelan	a		
	contary 2021.					
NJ imports from Unite	ed Kingdom (excluding Northern I	reland) (GB)			✓ R	eset to all countries
Country	Measure	Value	Conditions that apply	Exclusions	Start date (End date)	Footnotes
country	(leasare	Value	apply	Enotosions	(End date)	r ootnotes
All countries (1011)	VAT zero rate	0.00%			01/01/2017	03026
All countries (1011) All countries (1011)	VAT zero rate Third country duty	0.00 % 151.00 EUR / 100.kg			01/01/2017 01/07/2000	03026
		151.00 EUR /	Conditions	Switzerland, Iceland, Liechtenstein, Norway		03026 CD808
All countries (1011)	Third country duty	151.00 EUR /	Conditions Conditions		01/07/2000	

Import control of organic products for All countries

If goods bear a reference to organic production in the labelling, advertising or

accompanying documents, the declarant has to present the certificate of inspection C644 as referred to in the Article 33(1)(d) of the Regulation (EC) No 834/2007 (equivalent products). If the goods are not equivalent products, cod declared. Without prejudice to any measures or actions taken in accordance with Article 30 of

Regulation (EC) No 834/2007 and/or Article 85 of Regulation (EC) No 889/2008, the release for free circulation in the Community of products not in conformity with the requirements of that Regulation shall be conditional on the removal of references to organic production from the labelling, advertising and accompanying documents.

Import control of organic products for All countries

B: Presentation of a certificate/licence/document

Document code	Requirement	Action
C644	Other certificates: Certificate of inspection for organic products	Import/export allowed after control
<u>Y929</u>	Particular provisions: Goods not concerned by Regulation (EC) No 834/2007 (organic products)	Import/export allowed after control
	No document provided	Import/export not allowed after control

Notes:

There are several other data fields for which you can find the right information in the Tariff. Examples are:

Supplementary units or 3rd units – e.g. liters of pure (100%) alcohol for Vodka

Country	All countries (1011)
Measure	Supplementary unit
Value	Lalc. 100%

Excise calculation

Country	All countries (1011)
Measure	EXCISE - FULL, 611, CIGARATTES
Value	16.50 % + 244.78 GBP / <u>1000 p/st</u> MIN 320.90 GBP / <u>1000 p/st</u>

 National Additional Codes (VAT), Preferential Tariffs, Third Country duties and the conditions under which they apply

These financial controls are not applicable to goods domestic to the UK and not at risk of moving to the EU



1. See the appendix for an overview of codes across different series and guidance on which ones are likely to impact a goods state as controlled. This is unrelated to the label "B: Presentation of a certificate[...]" shown in the bottom middle screenshot

Step 5: Remember to check footnotes and perform other searches

In addition to controls in the list, further controls may be documented in the footnotes of the commodity's page

Footnotes

Code	Description
------	-------------

- TN701 According to the Council Regulation (EU) No 692/2014 (OJ L183, p. 9) it shall be prohibited to import into European Union goods originating in Crimea or Sevastopol. The prohibition shall not apply in respect of:

 (a) the execution until 26 September 2014, of trade contracts concluded before 25 June 2014, or of ancillary contracts necessary for the execution of such contracts, provided that the natural or legal persons, entity or body seeking to perform the contract have notified, at least 10 working days in advance, the activity or transaction to the competent authority of the Member State in which they are established.
 (b) goods originating in Crimea or Sevastopol which have been made available to the Ukrainian authorities for examination, for which compliance with the conditions conferring entitlement to performed a prefer when the conditions conferring entitlement or formation and performed or sevastopic or the contract of the conditions conferring entitlement to perform the contract of the performance or sevastopic or performed on the provided or performed on the provided or performed or performing entitlement or performed on the performance or performed on the performance of the performance o
 - preferential origin has been verified and for which a certificate of origin has been issued in accordance with Regulation (EU) No 978/2012 and Regulation (EU) No 374/2014 or in accordance with the EU-Ukraine Association Agreement.

Last updated: 7 January 2021 View latest amendments

Notes:

The process in this guide may not be exhaustive for identifying all of the restrictions associated with the commodity you want to move. As mentioned prior, you may need to perform multiple searches.

Examples of other searches may be:

- Searching for the country of origin in addition to the country of dispatch
- Searching for rules that apply to ingredients (or components, precursors etc.) of a good and the origin of that ingredient, that carry over to the result of significant processing

To find out by what rules to determine country of origin, you can use the guide published at the NI Customs Trade Academy

Gov.UK provides further guidance on rules about <u>controlled goods in</u> <u>general</u>, as well as specific categories such as <u>food items</u>



Draviaus commodity

Step 6: With these data points, you can fill in several of the fields in the TSS portal – example shown here is document code...

Northern Ireland Online Tariff Tool

HM Revenue & Customs

	gdom (excluding Nort	nern netand)			Veteri	nary control for Al	I third countries	
Country	Measure	Val	110	Conditions that apply		inary control of At		
All countries (1011)	VAT zero rate	0.0	0 %		B: Preser	tation of a certificate/licer	nce/document	
All countries (1011)	Third country duty	151. 100	.00 EUR /) kg		Document	Requirement		Action
All countries (1011)	Import control of organic p	products		Conditions	× code			
 <u>All third countries (1008)</u> 	Veterinary control		Į.	Conditions	N853	UN/EDIFACT certificates: Commo (CHED-P) (as set out in Part 2, Sec Implementing Regulation (EU) 20		Import/export allowed after control
Jnited Kingdom (excluding Northern Ireland) (GB)	Tariff preference	0.0	00 %					
SS Portal for EN	NS declaration	for control						
	v5 declaration	for control	lied go	ods				
Detail Previous Document		Document Reference		Procedure	Document			
Detail Previous Document	Additional Information				Document Item Reference edam		Document Code	•
Detail Previous Document	Additional Information				Item Reference	e	Document Status	
	Additional Information				Item Reference	e ference		×
Detail Previous Document	Additional Information				Item Reference edam Document Re	e ference	Document Status ·· None ··	
Detail Previous Document	Additional Information				Item Reference edam Document Re	re ference rt Reference	Document Status ·· None ··	
Detail Previous Document Document Reference	Additional Information				Item Reference edam Document Re Document Pa	re ference rt Reference	Document Status ·· None ··	

...On some commodity codes, there are measures which have many document codes attached to them – one code is required from each 'block'

Veterinary control for All third countries

B: Presentation of a certificate/licence/document

Document code	Requirement	Action
N853	UN/EDIFACT certificates: Common Health Entry Document for Products (CHED-P) (as set out in Part 2, Section B of Annex II to Commission Implementing Regulation (EU) 2019/1715 (OJ L 261))	Import/export allowed after control
Y058	Particular provisions: Exemption by virtue of Article 7 of Commission Delegated Regulation 2019/2122 (Goods which form part of passengers' personal luggage and are intended for personal consumption or use)	Import/export allowed after control
C084	Other certificates: Exemption by virtue of Articles 3 and 4 of regulation 2019/2122 (animals intended for scientific purposes, research and diagnostic samples)	Import/export allowed after control
	No document provided	Import/export not allowed after control

E: The quantity or the price per unit declared, as appropriate, is equal or less than the specified maximum, or presentation of the required document

Document code	Requirement	Action
N853	UN/EDIFACT certificates: Common Health Entry Document for Products (CHED-P) (as set out in Part 2, Section B of Annex II to Commission Implementing Regulation (EU) 2019/1715 (OJ L 261))	Import/export allowed after control
	20.00 <u>kg</u>	Import/export allowed after control
C084	Other certificates: Exemption by virtue of Articles 3 and 4 of regulation 2019/2122 (animals intended for scientific purposes, research and diagnostic samples)	Import/export allowed after control
	Condition not fulfilled	Import/export not allowed after control

The example to the left illustrates the veterinary control requirement for the import of crawfish tails for processing (commodity 0306111010) from all third countries.

Where there are two blocks of conditions such as this, there is a need for the trader to meet one (not all) criterion from each of the blocks.

So, in this instance, a trader could meet the requirement:

- by supplying document **N853** (the CHED-P), which appears in both blocks
- by meeting the requirements of exemption C084 (goods intended for scientific, research or diagnostic purposes), which also appears in both blocks or
- by importing 20.00 kilogrammes or less and importing the goods for personal consumption or use, in which case Y059 would need to be entered on the import declaration).

Restriction on entry into free circulation for All third countries

E: The quantity or the price per unit declared, as appropriate, is equal or less than the specified maximum, or presentation of the required document

Document code	Requirement	Action
	100.00 <u>l</u>	Entry into free circulation allowed
C014	Other certificates: VI1 document	Entry into free circulation allowed
C015	Other certificates: VI2 extract	Entry into free circulation allowed
	Condition not fulfilled	The entry into free circulation is not allowed

In most cases, however, there is only a single block of conditions. Here commodity code 2009611000 (a grape must commodity) shows that there are three options that will be acceptable:

- Import less than 100.00 litres
- Provide a VI-1 document and supply document code CO14
- Provide a VI-2 document and supply document code CO15.

https://www.trade-tariff.service.gov.uk/xi/commodities/2009611000

https://www.trade-tariff.service.gov.uk/xi/commodities/0306111010

