

Written evidence submitted by Aston Chemicals FRE0144

It has recently come to our attention that at least some of the new UK tariffs that we will need to use for our imports after 31st December 2020 have not yet been published. This is very concerning as we need to check and change hundreds of tariffs in our systems before 31st December, we don't know when these tariffs will be published, and hence don't know if we will have time to complete this work before 31st December.

As requested by the HMRC website <https://www.check-future-uk-trade-tariffs.service.gov.uk/tariff>, we emailed our question about one tariff code to enquiriesclassification@hmrc.gov.uk, and received the following reply:

Thank you for your email enquiry detailed below.

- The UK Global Tariff tool is not a comprehensive list of all the commodity codes – I'm afraid I don't know why the code you use isn't on the tool.*
- The Tariff Code you are currently using is on the current Trade Tariff. The link you provided in your original email <https://www.check-future-uk-trade-tariffs.service.gov.uk/tariff> is a link to the UK Global Tariff Tool, and not a link to the actual UK Trade Tariff. As far as I know, the UK Trade Tariff has not been published yet.*
- I am fairly certain that 3824999699 will be on the UK Trade Tariff, but I am not aware of when the full Tariff will be published.*

I hope this addresses all of your questions, and I'm sorry I cannot give you definitive answers. At this point we do not have the information to share with you at the moment. I can assure you that there are huge amounts of work going on and when we get clarity from the government etc gov.uk will be updated.

From this we can see that:

- The UK Global Tariff tool that businesses have been told to use to check tariffs in order to get ready for the end of the Transition Period does not include all tariffs.
- HMRC does not know why some tariffs are not included in the tool.
- HMRC does not know when the complete list of new tariffs will be published.
- HMRC does not know if the new tariff list will include all of the tariffs currently covered by the EU tariff list.

How are businesses supposed to be "getting ready" without this information?

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