

SCHEDULES

SCHEDULE 5

PART 1

Rules of Interpretation for the GSP Specified Goods Table

Interpretation

7.—(1) In this Schedule and in the Table, the following words and expressions have the following meaning—

“EF code” means the code used to calculate the GSP rate under regulation 14;

“GF code” means the code used to calculate the GSP rate under regulation 13;

“goods classification rules of interpretation” means the rules of interpretation applied to the Goods Classification Table in the Tariff of the United Kingdom;

“GSP classification” means the chapter, heading, sub-heading or commodity code of the Goods Classification Table that is used in column 3 of the Table to classify goods for the purposes of the EF or GF;

“L-description” means a description of goods in column 4—

(a) given below a more general description;

(b) written in italicised text; and

(c) preceded by the letter “L”.

“n.e.s” means not elsewhere specified; and

“specified in the Notes to Chapter” refers to the relevant Chapter Notes to the Goods Classification Table;

“SR” means the goods are not GSP goods under the framework applicable to the column in which those letters appear; and

“the Table” has the meaning given in paragraph 1.

(2) While the column headings “GF” and “EF” indicate that columns 5 and 6 list GF or EF codes respectively, this is without prejudice to the meaning of the code “SR”, when specified in those columns.