

# SCHEDULES

## SCHEDULE 4

### Unmanned aerial vehicle goods and unmanned aerial vehicle technology

#### PART 1

##### General

#### Interpretation

1.—(1) For the purposes of this Schedule—

- (a) a thing “falls within” a commodity code if it is, or would be, classified under that commodity code, as set out in the Goods Classification Table;
- (b) where a commodity code is preceded by “ex”, the goods specified in this Schedule constitute only a part of the scope of the commodity code and must fall within both the description given to that code in this Schedule and the scope of the code in the Goods Classification Table.

(2) For the purposes of determining whether or not a thing is, or would be, “classified” in accordance with sub-paragraph (1), the rules of interpretation contained in the following have effect—

- (a) Part Two (Goods Classification Table Rules of Interpretation) of the Tariff of the United Kingdom;
- (b) notes to a section or chapter of the Goods Classification Table.

(3) For the purposes of this paragraph—

“commodity code” includes a code denoting a heading or sub-heading;

“the Goods Classification Table” means the table so named in Annex # in Part Three of the Tariff of the United Kingdom;

“the Tariff of the United Kingdom” means the document containing the legal classification and import rate for products being imported into the United Kingdom, entitled “The Tariff of the United Kingdom”, as revised or re-issued from time to time<sup>(1)</sup>, including by any document published under regulations made under section 8(1) of the Taxation (Cross-border Trade) Act 2018 replacing the same in whole or in part.

#### Commencement Information

**II** Sch. 4 para. 1 in force at 14.12.2023, see [reg. 1\(2\)](#)

(1) The Tariff of the United Kingdom, Version 1.16, is available electronically from: <https://www.gov.uk/government/publications/reference-document-for-the-customs-tariff-establishment-eu-exit-regulations2020>. A hard copy is available for inspection free of charge at the offices of the Foreign, Commonwealth and Development Office, King Charles Street, London SW1A 2AH.

**Changes to legislation:** There are currently no known outstanding effects for the  
The Iran (Sanctions) Regulations 2023, PART 1. (See end of Document for details)

2. For the purposes of this Schedule, the following terms have the meaning given to them in the Dual-Use Regulation—

- “development”;
- “GNSS”;
- “LIDAR”;
- “Monolithic Microwave Integrated Circuit”;
- “navigation satellite system”;
- “production”;
- “signal analyser”;
- “technology”;
- “use”.

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**Commencement Information**

**I2** Sch. 4 para. 2 in force at 14.12.2023, see [reg. 1\(2\)](#)

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**Commencement Information**

**I1** Sch. 4 para. 1 in force at 14.12.2023, see [reg. 1\(2\)](#)

**I2** Sch. 4 para. 2 in force at 14.12.2023, see [reg. 1\(2\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the The Iran (Sanctions) Regulations 2023, PART 1.