

Imports – How charges are calculated for imports of EU goods

Introduction

UK government policy is to recover the costs of carrying out official checks to manage risks arising from commercial activity. This includes the costs of inspections to reduce risks to plant health from the trade in plants and plant produce.

In England and Wales, the charges are set out in the Plant Health etc. (Fees) (England) Regulations 2018 (as amended) and the Plant Health etc. (Fees) (Wales) Regulations 2018 respectively. The import inspection fees for goods imported from the EU into England and Wales are the same and are shown in Annex B of this document.

In Scotland, fees for EU goods are set out in the Plant Health (Import Inspection Fees) (Scotland) Regulations 2014 (as amended). The relevant schedules can be viewed [here](#). The same methodology is used in Scotland as in England and Wales, however, Scotland charges are based by total quantity/weight of consignments. All charges are rounded up to the nearest pound except for the additional quantity values which are rounded up to the nearest penny.

The imports of bulk loads of loose bark/wood chippings for forestry use is out of scope of this paper. These fees remain unchanged for all types of inspections. More information on the fee structure can be found [here](#).

You must check whether or not consignments of plants, plant products and other objects from the EU which you import require pre-notification, guidance can be found [here](#)¹. If they do, then you must submit that notification via the PEACH (and in due course IPAFFS) system before so goods can be customs cleared in Great Britain. Under the current system of pre-notification using PEACH, charging is based on the DUCR number. DUCRs are a unique reference number that is generated when a consignment is entered into the HMRC computer system (CHIEF). When IPAFFS is introduced charges will be based on the CHED PP number. However, the method by which the charges are calculated will remain consistent.

The DUCR (or CHED PP) will cover the entire import of one consignment, from one exporter to one importer. Charges are raised for document, identity and physical checks and, where appropriate, the submission and diagnosis of samples.

Document, Identity and Physical Checks

We will charge one Documentary Check fee for each phyto included under the DUCR (or CHED PP)

We will charge one physical inspection fee and one identity check fee for each 'Commodity Group' for each DUCR (or CHED PP). If there is more than one line on an application that falls within the same 'Commodity Group' then there will just be a single charge for that group. A 'Commodity Group' is each plant, plant product or other object description in column 1 of Schedule 1 in Annex 1.

Where a consignment is subject to a reduced level of check, then the physical inspection and identity check fee is charged at the same percentage rate for that commodity e.g. In England and Wales, Roses from Kenya have a reduced inspection rate of 10% and so are charged 10% of £42.75 = £4.28 for the physical inspection and £0.52 for the identity check. The fee for the document check is charged in full since these are not subject to the same reduced level of check.

¹ Ensure your goods are declared under the correct commodity group to allow the correct charge to be applied

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Where consignments of the same commodity group contain material that is subject to reduced checks alongside the same commodity group that is not subject to reduced checks then a single charge is raised on the basis of the non-reduced check material. Where the consignment contains the same commodity group with a variety of reduced checks then the charge is levied at the level of the higher reduced check percentage.

Charges for samples taken

Where an inspector suspects that the consignment is infected with a controlled plant pest and takes a sample from the consignment for laboratory testing to confirm the presence or otherwise of the pest e.g. there is a fee of £157.08, in England and Wales, for each sample tested. Where the sample is taken for training purposes then a charge is not raised.

How charges are invoiced

Each consignment will receive a combined document, identity and physical inspection charge regardless of whether they are inspected. Invoices will be sent to the importer stated on the DUCR (or CHED PP) application. Each invoice will be laid out per application, with lines referring to the physical inspections per commodity group, the identity check, the documentary check and, if a sample was taken on suspicion of a pest and/or disease, a line will also appear on the invoice. If an importer has done multiple applications within a week of each other, these application charges will appear on the same invoice but all will be itemised.

The description of each line will be made up of the commodity groups stated in Schedule 1 of Annex 1., the application number, the customer reference if entered onto the application, and the post code of where the inspection took place. There is a 240 character limit on each line so if the description suddenly stops its due to this reason.

Finished plants intended for the final user

The intended use of a plant has a significant impact on the biosecurity risk it poses, in so far as the likelihood of *introducing* (= entry + establishment) a pest or disease. Plants intended for further propagation, growing on, or multiplying on a commercial scale provide greater potential for pests and diseases to spread and multiply, often with a ready and dense stock of viable hosts in close proximity. Those intended for final users pose a relatively lower biosecurity risk, with reduced potential for pest and disease transfer on a large scale.

The frequency of plant health import checks of EU goods reflects this, so that finished plants intended for the final user are subject to 10% physical and identity checks, compared with 100% for most other plants. UK Plant Health Services continuously reviews new, emerging and changing biosecurity threats, to ensure our high plant health status is maintained. The frequency of checks which applies to different plant species, intended for different purposes, from different origins is adjusted over time in line with this risk-management approach. Further detail can be found in the [risk hierarchy](#) and [imports prioritisation guidance](#), available on the Plant Health Portal.

In many cases it is self-evident whether or not a plant is finished and intended for the final user, but there are some circumstances where it isn't so clear. To help, we have listed some scenarios to illustrate whether plants should be categorised as finished for the final user or not, together with some category specific cases where, by exception, particular plants may be classified as such. If you remain unclear, please contact your local plant health inspector who will be to advise you further, or you can contact the Animal and Plant Health Agency's helpdesk at planthealth.info@apha.gov.uk or phone 0300 1000 313 (for England and Wales), or for Scotland please contact the Horticulture and Marketing Unit (HMU) hort.marketing@gov.scot who will continue to undertake all physical inspections in Scotland.

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Further examples of how charging is applied are provided in Annex A.

Scenario	Description	Finished plants 'Intended for Final User'?
Illustrations of the general principle		
1	Plug bedding plants that are imported by a commercial nursery and immediately re-potted before for sale to final consumers (either directly, or via another operator/business)	Yes
2	Young plants/cuttings imported by a commercial nursery, to retain on site for growing on to a different state, before sale to other businesses or final consumers	No
3	Plug plants intended for commercial crop production (e.g. tomato plants to be planted on for production of tomato fruit)	No
4	Trees of any size, imported to plant on at end-customer's premises, e.g. building site or landscaping project. This includes bare-rooted trees which are potted on to sustain them before moving to the customer's premises.	Yes
5	Seed imported and intended for production of a crop which is destined for marketing or re-planting (ie farm saved seed)	No
6	Plants (including aquatics) and plant products (e.g. seed) which are imported to a GB business and immediately packaged for sale to final consumers (e.g. seed imported in bulk and immediately separated in small packets ready for sale to final users). This applies to both direct and indirect (i.e. via another operator/business) supply to the final user.	Yes
Scenarios specific to a category of plant		
7	<u>Bulbs</u> imported from EU intended for the final user to commercially grow them on to produce cut flowers, with the bulbs then being destroyed. This applies to both direct and indirect (i.e. via another operator/business) supply to the final user.	Yes
8	As above, but <u>bulbs</u> are used for multiplication (i.e. to produce further bulbs)	No
9	<u>Seed</u> imported into GB for tests and trial purposes, that are not destined or eligible for further marketing, not intended to produce a crop which is destined for marketing and are destroyed after trials are completed	Yes (treated as such)
10	<u>Seed potatoes</u> intended for any type of commercial production/propagation, to produce seed potatoes, ware potatoes, farm saved seed	No

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Examples

- 1) One vehicle, containing goods within a single charging group (e.g. plants for planting), covered by a single PC, entered under 1 DUCR/CHED:
 - 1 x physical inspection fee (proportionate to the frequency of checks required)
 - 1 x doc check fee
 - 1 x ID check fee (proportionate to the frequency of checks required)
- 2) As above, but with goods covered by 5 PCs:
 - 1 x physical inspection fee (proportionate to the frequency of checks required)
 - 5 x doc check fee
 - 1 x ID check fee (proportionate to the frequency of checks required)
- 3) As above, but with commodities from two different charging groups (e.g. cut flowers and plants for planting):
 - 2 x physical inspection fee, one for each charging group (proportionate to the frequency of checks required)
 - 5 x doc check fee
 - 2 x ID check fee, one for each charging group (proportionate to the frequency of checks required)
- 4) One vehicle, containing goods within a single charging group (e.g. plants for planting), covered by two PCs for two separate importers and therefore entered under 2 DUCRs/CHEDs:
 - 2 x physical inspection fee, one for each importer (proportionate to the frequency of checks required)
 - 2 x doc check fee
 - 2 x ID check fee, one for each importer (proportionate to the frequency of checks required)
- 5) Two vehicles, containing goods within a single charging group (e.g. plants for planting), covered by a single PC, for the same importer and therefore entered on one DUCR/CHED:
 - 1 x physical inspection fee (proportionate to the frequency of checks required)
 - 1 x doc check fee
 - 1 x ID check fee (proportionate to the frequency of checks required)
- 6) As above, entered over two separate DUCRs/CHEDs:
 - 2 x physical inspection fee (proportionate to the frequency of checks required)
 - 2 x doc check fee
 - 2 x id check fee (proportionate to the frequency of checks required)

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(England) Regulations 2018 (as amended)

SCHEDULE 1

Import inspection fees: Consignments originating in countries other than an EU Member State, Liechtenstein or Switzerland

<i>Column 1</i>	<i>Column 2</i>	<i>Column 3</i>
<i>Description of Plant, plant product or other object</i>	<i>Fee: Physical check (£)</i>	<i>Fee: Identity check (£)</i>
Cuttings, seedlings (except forestry reproductive material), young plants of strawberries or of vegetables	173.91	5.25
Shrubs, trees (other than cut Christmas trees), other woody nursery plants including forest reproductive material (other than seed)	182.38	5.25
Bulbs, corms, rhizomes, tubers, intended for planting (other than tubers of potatoes)	205.04	5.25
Seeds, tissue cultures	128.13	5.25
Other plants intended for planting, not specified elsewhere in this table	182.38	5.25
Cut flowers	42.75	5.25
Branches with foliage, parts of conifers (other than cut Christmas trees)	33.99	5.25
Cut Christmas trees	119.64	5.25
Leaves of plants, such as herbs, spices and leafy vegetables	71.68	5.25
Fruits, vegetables (other than leafy vegetables)	53.10	5.25
Tubers of potatoes	156.69	5.25
Soil and growing medium, bark	119.64	5.25
Grain	142.98	5.25
Other plants or plant products, not specified elsewhere in this table, except forest trees	22.73	5.25."

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SCHEDULE 1A

Import inspection fees: consignments originating in an EU Member State, Liechtenstein or Switzerland

<i>Column 1</i>	<i>Column 2</i>	<i>Column 3</i>	<i>Column 4</i>
<i>Plant, plant product or other object and genus (if applicable)</i>	<i>Country of origin</i>	<i>of Fee: Physical check (£)</i>	<i>Fee: Identity check (£)</i>
Cuttings, seedlings (except forestry reproductive material), young plants of strawberries or of vegetables, not intended for final users⁽¹⁾			
<i>All genera</i>	All ⁽²⁾	173.91	5.25
Bulbs, corms, rhizomes, tubers, (other than tubers of potatoes), not intended for final users⁽¹⁾			
<i>All genera</i>	All ⁽²⁾	205.04	5.25
Bulbs, corms, rhizomes, tubers, (other than tubers of potatoes), intended for final users⁽¹⁾			
<i>All genera</i>	All ⁽²⁾	20.50	0.52
Seeds, not intended for final users⁽¹⁾			
<i>Allium cepa</i> L.	All ⁽²⁾	128.13	5.25
<i>Allium porrum</i> L.	All ⁽²⁾	128.13	5.25
<i>Castanea</i> Mill.	All ⁽²⁾	128.13	5.25
<i>Capsicum</i> spp. L.	All ⁽²⁾	128.13	5.25
<i>Helianthus annuus</i> L.	All ⁽²⁾	128.13	5.25
<i>Medicago sativa</i> L.	All ⁽²⁾	128.13	5.25
<i>Phaseolus cocineus</i>	All ⁽²⁾	128.13	5.25
<i>Phaseolus vulgaris</i> L.	All ⁽²⁾	128.13	5.25
<i>Solanum lycopersicum</i> L.	All ⁽²⁾	128.13	5.25
<i>Solanum tuberosum</i> L. (True potato seed)	All ⁽²⁾	128.13	5.25
Vegetable seeds of <i>Pisum sativum</i> L. and <i>Vicia faba</i> L.	All ⁽²⁾	128.13	5.25
Seeds of oil and fibre plants of—			
<i>Brassica napus</i> L.	All ⁽²⁾	128.13	5.25
<i>Brassica rapa</i> L.	All ⁽²⁾	128.13	5.25
<i>Sinapis alba</i> L.	All ⁽²⁾	128.13	5.25
<i>Glycine max</i> (L.) Merrill	All ⁽²⁾	128.13	5.25
<i>Linum usitatissimum</i> L.	All ⁽²⁾	128.13	5.25
Seeds, intended for final users⁽¹⁾			
<i>Allium cepa</i> L.	All ⁽²⁾	6.40	0.26
<i>Allium porrum</i> L.	All ⁽²⁾	6.40	0.26
<i>Castanea</i> Mill.	All ⁽²⁾	6.40	0.26
<i>Capsicum</i> spp. L.	All ⁽²⁾	6.40	0.26
<i>Helianthus annuus</i> L.	All ⁽²⁾	6.40	0.26
<i>Medicago sativa</i> L.	All ⁽²⁾	6.40	0.26
<i>Phaseolus cocineus</i>	All ⁽²⁾	6.40	0.26
<i>Phaseolus vulgaris</i> L.	All ⁽²⁾	6.40	0.26

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<i>Column 1</i>	<i>Column 2</i>	<i>Column 3</i>	<i>Column 4</i>
<i>Plant, plant product or other object and genus (if applicable)</i>	<i>Country of origin</i>	<i>of Fee: Physical check (£)</i>	<i>Fee: Identity check (£)</i>
<i>Solanum lycopersicum</i> L.	All ⁽²⁾	6.40	0.26
<i>Solanum tuberosum</i> L. (True potato seed)	All ⁽²⁾	6.40	0.26
Vegetable seeds of <i>Pisum sativum</i> L. and <i>Vicia faba</i> L.	All ⁽²⁾	6.40	0.26
Seeds of oil and fibre plants of—			
<i>Brassica napus</i> L.	All ⁽²⁾	6.40	0.26
<i>Brassica rapa</i> L.	All ⁽²⁾	6.40	0.26
<i>Sinapis alba</i> L.	All ⁽²⁾	6.40	0.26
<i>Glycine max</i> (L.) Merrill	All ⁽²⁾	6.40	0.26
<i>Linum usitatissimum</i> L.	All ⁽²⁾	6.40	0.26
Other seeds not specified elsewhere in this table			
<i>All genera</i>	All ⁽²⁾	3.84	0.15
Tissue cultures, not intended for final users⁽¹⁾			
<i>All genera</i>	All ⁽²⁾	128.13	5.25
Tissue cultures, intended for final users⁽¹⁾			
<i>All genera</i>	All ⁽²⁾	6.40	0.26
Plants intended for planting (other than cut Christmas trees), not intended for final users⁽¹⁾			
<i>All genera</i>	All ⁽²⁾	182.38	5.25
Other plants intended for planting not specified elsewhere in this table, intended for final users⁽¹⁾			
<i>All genera</i>	All ⁽²⁾	18.23	0.52
Cut flowers			
<i>All genera</i>	All ⁽²⁾	1.28	0.15
Branches with foliage, parts of Conifers other than bark or cut Christmas trees			
<i>All genera</i>	All ⁽²⁾	1.02	0.15
Cut Christmas trees			
<i>All genera</i>	All ⁽²⁾	3.58	0.15
Leaves of plants, such as herbs, spices and leafy vegetables			
<i>All genera</i>	All ⁽²⁾	2.15	0.15
Fruit or vegetables			
<i>All genera</i>	All ⁽²⁾	1.59	0.15
Tubers of potatoes			
<i>Solanum tuberosum</i> L. intended for planting (seed potatoes)	All ⁽²⁾	156.69	5.25
<i>Solanum tuberosum</i> L. (ware potatoes)	Poland, Portugal or Romania	78.34	2.62

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<i>Column 1</i>	<i>Column 2</i>	<i>Column 3</i>	<i>Column 4</i>
<i>Plant, plant product or other object and genus (if applicable)</i>	<i>Country of origin</i>	<i>of Fee: Physical check (£)</i>	<i>Fee: Identity check (£)</i>
<i>Solanum tuberosum</i> L. (ware potatoes)	Spain	156.69	5.25
<i>Solanum tuberosum</i> L. (ware potatoes)	Any other EU Member State, Liechtenstein or Switzerland	4.70	0.15
Soil and growing medium, bark			
Bark of—			
<i>Castanea</i> Mill.	All ⁽²⁾	5.98	0.26
Conifers (Pinales)	All ⁽²⁾	5.98	0.26
<i>Juglans</i> L.	All ⁽²⁾	5.98	0.26
<i>Pterocarya</i> Kunth.	All ⁽²⁾	5.98	0.26
Soil and growing medium, bark			
<i>Bark of all genera not specified elsewhere in this table</i>	All ⁽²⁾	3.58	0.15
Grain			
<i>All genera</i>	All ⁽²⁾	4.28	0.15
Other plants or plant products not specified elsewhere in this table, other than forest trees, soil and growing medium			
<i>All genera</i>	All ⁽²⁾	0.68	0.15
Machinery or vehicles which have been operated for agricultural or forestry purposes			
—	All ⁽²⁾	5.98	0.26

⁽¹⁾ “Intended for final users” includes clearly packed and ready for supply to final users, identifiable as being for use by landscapers or contractors for planting at the final site of the plants and where additional packing or preparation (excluding multiplication, propagation or growing on) is required before making plants available to final users.

⁽²⁾ “All” means any EU Member State, Liechtenstein or Switzerland.

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SCHEDULE 2

Import inspection fees: Reduced rates for consignments originating in countries other than an EU Member State, Liechtenstein or Switzerland

<i>Column 1</i>	<i>Column 2</i>	<i>Column 3</i>	<i>Column 4</i>
<i>Plant, plant product or other object and genus (if applicable)</i>	<i>Country of origin</i>	<i>Fee: Physical check (£)</i>	<i>Fee: Identity check (£)</i>
Cut flowers			
<i>Aster</i>	Zimbabwe	32.06	3.93
<i>Dianthus</i>	Columbia	1.28	0.15
	Ecuador	6.41	0.78
	Kenya	2.14	0.26
	Turkey	6.41	0.78
	<i>Rosa</i>	Columbia	1.28
	Ecuador	0.43	0.05
	Ethiopia	2.14	0.26
	Kenya	4.28	0.52
	Tanzania	21.38	2.62
	Zambia	4.28	0.52
Branches with foliage, parts of Conifers (other than cut Christmas trees)			
<i>Phoenix</i>	Costa Rica	17.00	2.62
Fruit			
<i>Carica papaya</i>	Any third country other than an EU Member State, Liechtenstein or Switzerland	2.66	0.26
<i>Cydonia</i>	Any third country in Europe ⁽¹⁾ other than an EU Member State, Liechtenstein or Switzerland	2.66	0.26
<i>Fragaria</i>	Any third country other than an EU Member State, Liechtenstein or Switzerland	2.66	0.26
<i>Malus</i>	Any third country in Europe ⁽¹⁾ other than an EU Member State, Liechtenstein or Switzerland	2.66	0.26
	Argentina	18.59	1.83
	Brazil	26.55	2.62
	Chile	2.66	0.26

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<i>Column 1</i>	<i>Column 2</i>	<i>Column 3</i>	<i>Column 4</i>
<i>Plant, plant product or other object and genus (if applicable)</i>	<i>Country of origin</i>	<i>Fee: Physical check (£)</i>	<i>Fee: Identity check (£)</i>
	New Zealand	5.31	0.52
	South Africa	2.66	0.26
<i>Persea Americana</i>	Any third country other than an EU Member State, Liechtenstein or Switzerland	2.66	0.26
<i>Prunus</i>	Any third country in Europe ⁽¹⁾ other than an EU Member State, Liechtenstein or Switzerland	2.66	0.26
	Argentina	39.83	3.93
	Chile	5.31	0.53
	Morocco	26.55	2.62
	Turkey	18.59	1.83
<i>Prunus other than prunus persica</i>	South Africa	5.31	0.26
<i>Pyrus</i>	Any third country in Europe ⁽¹⁾ other than an EU Member State, Liechtenstein or Switzerland	2.66	0.26
	Argentina	7.97	0.78
	Chile	7.97	0.78
	China	26.55	2.62
	South Africa	5.31	0.53
<i>Ribes</i>	Any third country in Europe ⁽¹⁾ other than an EU Member State, Liechtenstein or Switzerland	2.66	0.26
<i>Rubus</i>	Any third country other than an EU Member State, Liechtenstein or Switzerland	2.66	0.26
<i>Vaccinium</i>	Any third country in Europe ⁽¹⁾ other than an EU Member State,	2.66	0.26

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<i>Column 1</i>	<i>Column 2</i>	<i>Column 3</i>	<i>Column 4</i>
<i>Plant, plant product or other object and genus (if applicable)</i>	<i>Country of origin</i>	<i>Fee: Physical check (£)</i>	<i>Fee: Identity check (£)</i>
	Liechtenstein or Switzerland		
	Argentina	13.28	1.31
	Chile	5.31	0.53
	Peru	5.31	0.53
<i>Vitis</i>	Any third country other than an EU Member State, Liechtenstein or Switzerland	2.66	0.26
Vegetables			
<i>Solanum lycopersicon</i>	Canary Islands	2.66	0.26
	Morocco	2.66	0.26
<i>Solanum melongena</i>	Turkey	7.97	1.31
Machinery or vehicles which have been operated for agricultural or forestry purposes			
—	Any third country	5.98	0.26

⁽¹⁾ "Third country in Europe" includes Albania, Andorra, Armenia, Azerbaijan, Belarus, Bosnia and Herzegovina, Canary Islands, the Faeroe Islands, Georgia, Iceland, Moldova, Monaco, Montenegro, North Macedonia, Norway, Russia (only the following parts: Central Federal District (Tsentralny federalny okrug), Federal District (Severo-Zapadny federalny okrug), Southern Federal District (Yuzhny federalny okrug), North Caucasian Federal District (Severo-Kavkazsky federalny okrug) and Volga Federal District (Privolzhsky federalny okrug), San Marino, Serbia, Turkey and Ukraine)."

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SCHEDULE 2A

List of plants or plant products originating in an EU Member State, Liechtenstein or Switzerland subject to fees for physical checks and identity checks from 1st March 2022

1. Seeds referred to in Schedule 1A as falling within the description “**Other seeds not specified elsewhere in this table**”.
2. Cut flowers.
3. Branches with foliage, parts of Conifers other than bark or cut Christmas trees.
4. Cut Christmas trees.
5. Leaves of plants, such as herbs, spices and leafy vegetables.
6. Fruit.
7. Vegetables.
8. Tubers of potatoes originating in any EU Member State (other than Portugal, Poland, Romania and Spain), Liechtenstein or Switzerland.
9. Bark of all genera other than *Castanea* Mill, conifers (Pinales), *Juglans* L and *Pterocarya* Kunth.
10. Grain.
11. Plants or plant products referred to in Schedule 1A as falling within the description “**Other plants or plant products not specified elsewhere in this table, other than forest trees, soil and growing medium**”.