Information on the Authorised Use Scheme

What is the Authorised Use Scheme?

- Authorised use is a Customs Special Procedure that allows traders established in the UK to pay a reduced or zero rate of customs duty or qualify for a specified tariff-rate quota for imported goods as long as they are used for a specific purpose and processed within a specified period.

What products are covered?

The following commodity codes otherwise defined as category 1 steel products can be imported for the specified AU purpose of downstream processing into other steel products:

72081000	72083900	72111300	72253090
72082500	72084000	72111400	72254015
72082600	72085210	72111900	72254090
72082700	72085299	72126000	72261910
72083600	72085310	72251910	72269120
72083700	72085390	72253010	72269191
72083800	72085400	72253030	72269199

The products to which the category 1 commodity codes specified above can be processed into are set out in the commodity codes listed below:

Steel product	Commodity codes
Non alloy and other alloy cold rolled sheets (Category 1)	72091500, 72091690, 72091790, 72091891, 72092500, 72092690, 72092790, 72092890, 72099020, 72099080, 72112320, 72112330, 72112380, 72112900, 72119020, 72119080, 72255020, 72255080, 72262000, 72269200
Metallic coated sheet (Category 4)	72102000, 72104100, 72104900, 72106100, 7210690020, 7210690080, 72109080, 72122000, 72123000, 72125020, 72125030, 72125040, 72125061, 72125069, 72125090, 72259100, 72259200, 72259900, 72269910, 72269930, 72269970
Organic coated sheets (Category 5)	72107080, 72124080
Tin mill products (Category 6)	72091899, 72105000, 72121090, 72101100, 72107010, 72124020, 72101220, 72109040, 72101280, 72121010

Steel product	Commodity codes
Gas pipes (Category 20)	73063041, 73063049, 73063072, 73063077
Hollow sections (Category 21)	73066110, 73066192, 73066199
Other seamless tubes	73041910, 73041930, 73041990, 73042300, 73042910, 73042930, 73042990, 73043120, 73043180, 73045181, 73045189, 73049000, 73043950, 73043982, 73043983, 73043988, 73045982, 73045983, 73045989
Large welded tubes (Category 25)	73051100, 73051200, 73051900, 73052000, 73053100, 73053900, 73059000
Other welded pipes (Category 26)	73061100, 73061900, 73062100, 73062900, 73063012, 73063018, 73063080, 73064020, 73064080, 73065021, 73065029, 73065080, 73066910, 73066990, 73069000

Who can apply for authorised use?

To apply for authorised use, a trader must be established in the UK and have a Great Britain (GB) Economic Operators Registration and Identification (EORI) number and be financially solvent. HMRC will assess their customs competence and ability to keep appropriate records, and for established traders, their past customs compliance.

The authorisation holder does not need to be the owner of the goods. However, they are responsible for the duty and associated charges which may become due on goods imported under the authorisation. If goods are sold by the authorisation holder to a non-authorised trader, or otherwise diverted from their prescribed authorised use, the original authorisation holder retains liability for any debts incurred on the goods.

How will businesses do this?

To apply for a full authorisation the trader needs to be established in the UK and complete an application form.

Are there are any conditions on exporters?

There are no requirements or conditions for the exporter to fulfil when exporting to an authorised importer. Any conditions that apply are to the importer's use of the goods in the UK and, where relevant, to the availability of the tariff quota.

https://www.gov.uk/guidance/authorised-use-end-use/authorised-use

How will the Authorised Use Scheme be displayed?

Information on the Authorised Use Scheme will be visible on the UK Integrated Online Tariff Tool.

The AU quota is broken into individual order numbers and order number i.r.o. India is:

India – 058674

HMRC have allocated 40% for India. When importing from India under the scheme, importers will need to reference the number above.

The balance in any quarter will also be visible on the tariff tool, as follows:

×

Quota order number 058674

Balance (as of 24 Jul 2026)	238,380,000.000 Kilogram (kg) View balance for 24 Jun 2026
Opening balance	238,380,000.000 Kilogram (kg)
Status	Open
Start and end dates	1 July 2026 to 30 September 2026
Last allocation date	n/a
Suspension / blocking periods	n/a

The status given is correct at the time of the 'last allocation'. Quota allocations are processed daily (excluding weekends and bank holidays), and the updated balance will be displayed on the Online Tariff Tool the next working day. The information provided within this tool is the most up-to-date information that HMRC can provide at any given time.

Please see here the key sources of guidance on the scheme:

- Simplified gov.uk guidance here: Pay less or no duty on goods you store, repair, process or temporarily use - GOV.UK
- AU Handbook here: Special procedure: authorised use (end-use) - Authorised use - Guidance - GOV.UK
- Authorisations Handbook here: Customs authorisations - Guidance - GOV.UK