Household washing machine, front-load, 8 kg capacity

Germany → United Kingdom · Sample calculation, one full truckload

DUTY EXPOSURE

LOW · 0% with valid EU origin claim

UK commodity code [1]	Preferential duty (EU origin) [1]	Third-country duty [1]
8450 11 90 00 6 to 10 kg dry linen	**0.00%** UK–EU TCA	**2.00%** Applies if origin not proven
UK import VAT [7]	Landed cost per unit	
20% Recoverable via PVA	**€639.51** Excl. recoverable VAT, 120 units	

Summary

An 8 kg fully automatic household washing machine classifies under UK commodity code 8450 11 90 00, which carries a 2.00% third-country duty and a 0.00% preference for EU-origin goods under the Trade and Cooperation Agreement [1]. Import VAT is 20% [1] and is levied on the customs value plus duty and transport to the first UK destination [6]; a VAT-registered importer can account for it through postponed VAT accounting instead of paying it at the border [7]. For an assumed shipment of 120 units at €620 FCA, landed cost comes to €639.51 per unit before recoverable VAT, of which freight, insurance and clearance add €19.51 (3.1%). If the origin claim fails, the 2% duty adds €1,523 per truck. The main compliance tasks are the origin statement, the GB safety and security declaration [8] and UK WEEE producer registration [11]; CE marking remains accepted in Great Britain [9].

HS classification: 8450 11 90 00

CONFIDENCE: HIGH

The product falls under heading 8450 (household or laundry-type washing machines, including machines which both wash and dry) [2]. Within it, subheading 8450 11 covers fully automatic machines with a dry linen capacity not exceeding 10 kg, and the 10-digit line 8450 11 90 00 covers machines of more than 6 kg but not more than 10 kg [1] [2].

The front-loading versus top-loading split in the UK tariff exists only for machines of 6 kg or less (8450 11 11 00 front-loading, 8450 11 19 00 top-loading) [2]. An 8 kg front-loader therefore does not use a front-loader line; its loading direction is irrelevant to classification. The supplementary unit is number of items (p/st), so the declaration must state the unit count [1].

The exporter's EU declaration uses the same 8-digit Combined Nomenclature subheading, 8450 11 90, which keeps the export and import entries consistent.

Code	Description	When it would apply
8450 11 90 00	Fully automatic, > 6 kg and d 10 kg	This SKU (8 kg) [1]
8450 11 11 00	Fully automatic, d 6 kg, front-loading	Compact models up to 6 kg [2]
8450 12 00 00	Other machines with built-in centrifugal drier	Non fully automatic units with spin drier [2]
8450 20 00 00	Dry linen capacity > 10 kg	Large household or semi-commercial units [2]
8450 90 00 00	Parts	Spare parts shipped separately [2]

Classification tree under heading 8450, UK Integrated Online Tariff

Duty and VAT

RATE: 0% PREFERENTIAL

The UK Global Tariff third-country duty for 8450 11 90 00 is 2.00% ad valorem, in force since 1 January 2021. The tariff preference for the European Union is 0.00% [1]. Import VAT is charged at the standard 20% rate [1].

Import VAT is calculated on the customs value plus any customs duty, plus incidental costs such as transport and insurance up to the goods' first destination in the UK [6]. The customs value includes transport and insurance only up to the point of entry into the UK, so the domestic leg from the port to the warehouse sits outside the duty base but inside the VAT base [5] [6].

Under postponed VAT accounting, a UK VAT-registered importer declares import VAT on the VAT return covering the import date and recovers it on the same return [7]. For a fully taxable distributor the VAT is therefore a reporting item with no cash cost. Without postponed accounting, the VAT is paid at import and reclaimed later, which ties up about €15,300 per truck until the return is filed.

Scenario	Duty rate	VAT rate	Basis
EU origin, valid statement on origin	0.00%	20%	TCA preference [1]
Origin not proven or non-EU assembly	2.00%	20%	UK Global Tariff, erga omnes [1]
VAT-registered importer using PVA	As above	20%, accounted on VAT return	HMRC guidance [7]

Duty and VAT by origin scenario for 8450 11 90 00

Rules of origin under the TCA

STATUS: ATTENTION

The product-specific rule for headings 84.48 to 84.55 is a change of tariff heading (CTH), or non-originating materials not exceeding 50% of the ex-works price (MaxNOM 50% EXW) [1]. A machine assembled in Germany from imported motors, drums and electronics normally passes CTH, because those parts are classified outside heading 8450 or in 8450 90 rather than 8450 11. Where the main parts are 8450 90 components, the importer should confirm the MaxNOM calculation with the supplier.

Preference can be claimed on a statement on origin made out by the EU exporter on the invoice, or on importer's knowledge, where the importer holds evidence that the goods qualify [3] [4]. The statement must carry the exporter's

EU REX number for consignments above €6,000 [3]. A statement may cover a single consignment or multiple shipments of identical products for up to 12 months [3]. One truck of 120 units at €620 (€74,400) is above that threshold.

Origin follows the place of manufacture, not the brand or the shipping point. A German-branded machine assembled outside the EU and shipped from a German warehouse does not qualify for the TCA rate and pays 2.00% [1].

Landed cost breakdown

Assumptions (not supplier quotes). 120 units, one 13.6 m curtain-sider. FCA price €620 per unit, loaded at a German plant. Road freight Germany to a Midlands warehouse €1,900 per truck, including Channel crossing and surcharges, with 80% treated as transport to the UK border and 20% as the UK inland leg. A published UK forwarder guide puts a Germany full truckload at about £1,429 before route-specific surcharges [13]; European road contract rates were broadly flat year on year in Q2 2025 [14]. Cargo insurance at 0.30% on 110% of goods plus freight. Customs clearance €190 per truck for the import declaration and the safety and security filing. HMRC's research estimates the average cost of a GB–EU customs declaration at £48 in 2022 [12]; broker list prices per entry are typically higher.

Line item	Per truck (EUR)	Per unit (EUR)	Note
Goods value, FCA	74,400.00	620.00	Assumption: 120 × €620
Freight to UK border	1,520.00	12.67	80% of €1,900 [13]
Cargo insurance	251.79	2.10	0.30% × 110% × (goods + freight)
Customs value	76,171.79	634.76	Duty base [5]
Customs duty (EU origin)	0.00	0.00	0.00% TCA preference [1]
UK inland freight	380.00	3.17	20% of €1,900, VAT base only [6]
Import VAT base	76,551.79	637.93	Customs value + duty + inland transport [6]
Import VAT at 20%	15,310.36	127.59	Recoverable via PVA [7]
Clearance and filings	190.00	1.58	Import entry + ENS [8] [12]
Landed cost excl. recoverable VAT	76,741.79	639.51	Goods + freight + insurance + duty + fees
Cash outlay incl. VAT, no PVA	92,052.15	767.10	Before VAT reclaim
Landed cost if 2.00% duty applies	78,265.23	652.21	Duty €1,523.44 per truck [1]

Sample landed cost, EU-origin goods, Germany ' United Kingdom, EUR

Restrictions and compliance

STATUS: ATTENTION

No licence, quota or prohibition applies to this commodity code for imports from the EU [1]. Five obligations still apply.

Product marking. The government extended recognition of CE marking indefinitely for most goods under Department for Business and Trade regulations, so CE-marked machines can be sold in Great Britain without UKCA marking [9].

Energy label. Great Britain applies its own retained version of Delegated Regulation (EU) 2019/2014 on washing

machine energy labelling [10]. EPREL is the EU database and covers EU and Northern Ireland placement; GB labels and product information sheets must be supplied with each unit.
WEEE. The first UK-based entity making the equipment available on the UK market, usually the importer, must register as a producer. Producers placing more than 5 tonnes a year join a compliance scheme [11]. At roughly 70 kg per machine, one truck of 120 units is about 8.4 tonnes.
Safety and security. Since 31 January 2025, an entry summary declaration is required for goods moving from the EU to Great Britain [8]. Hauliers usually file it, but the importer should confirm who is responsible.
Origin evidence. Keep the statement on origin or supplier evidence for HMRC verification [3] [4].

Cost drivers and sensitivity

Duty is the only line that can move the landed cost materially, and only if the origin claim fails: 2.00% on the customs value adds €12.70 per unit [1]. Freight is the largest controllable cost. A €500 change in the truck rate moves landed cost by €4.17 per unit, or 0.7%. Clearance fees are marginal at €1.58 per unit; even doubling them to broker list prices adds less than €2 per unit [12].

Exchange rates matter more than any fee. HMRC converts the EUR invoice into GBP at its published monthly rate for the duty and VAT calculation [5], so a distributor that prices in GBP carries the currency risk between order and sale. Cash flow is the second lever: a distributor not using postponed VAT accounting pre-funds about €15,300 of VAT per truck [7].

Sensitivity	Change	Effect per unit (EUR)	Effect on landed cost
Origin claim rejected	0% ’ 2.00%duty	+12.70	+2.0% [1]
Freight rate	±€500 per truck	±4.17	±0.7%
Units per truck	120 ’ 100	+3.30	+0.5%
Clearance fees	€190 ’ €380	+1.58	+0.2% [12]
Insurance rate	0.30% ’ 0.60%	+2.10	+0.3%

Sensitivity of landed cost to the main assumptions

Recommended next steps

- Obtain a statement on origin wording with the supplier's REX number on every commercial invoice before the first shipment [3].
- Ask the supplier for its MaxNOM or CTH origin analysis for the 8 kg model, and keep it on file as importer's knowledge evidence [4].
- Register for postponed VAT accounting through the customs declaration to avoid pre-funding import VAT [7].
- Register as a WEEE producer or join a compliance scheme before the first units are sold [11].
- Confirm in writing whether the haulier or the broker files the GB entry summary declaration [8].
- Replace the assumed €1,900 truck rate with two or three haulier quotes for the specific lane [13].

SOURCES (14)

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[13] Barrington Freight · Road freight shipping to Germany, indicative pallet and full-load prices

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