

What is a tariff?

A tariff is a tax a government charges when goods cross a border. It is set as a percentage of value (ad valorem, e.g. the 15% EU-US Turnberry ceiling) or as a fixed amount per unit (specific). The importer of record pays it to customs at clearance; the cost usually flows through to the buyer.

Where most tariffs come from

EU Common External Tariff, set by the European Commission (TARIC database)	US USTR schedule, plus Section 301, Section 232 and forced-labour tariffs on top
UK Own regime since Brexit	FTAs Reduced or zero rates under free trade agreements (EU-Japan, EU-Vietnam, EU-Indonesia, EU-Mercosur)

Your actual rate depends on four things

Classification The HS code determines the rate	Origin Where “made” drives applicable rules
Valuation Customs value is the amount duty is calculated on	Structure Contracts and Incoterms decide who pays

Red flags: the headline rate is misleading

- You can quote a headline rate but not your landed cost per product.
- Your invoice bundles goods, services and installation in one lump sum.
- Your supply chain has shifted but you have not reviewed origin.
- Your customs data has not been mapped in the last 12 months.

Mini case. A steel importer paying the full Section 232 rate discovered on technical review that its product fell outside the scope of the measure. A single reclassification removed the duty.

Common misconceptions

→ “The 15% is what we pay.”

It is a ceiling; product-specific tariffs and layered measures can push the effective rate higher.

→ “The exporter pays.”

The importer of record pays customs. Whether the cost is passed back depends on the contract and Incoterms.

→ “A quota is a tariff.”

Quotas cap volume; tariffs price it. They interact but are distinct instruments.

Free tools & resources

EU Access to Markets

trade.ec.europa.eu/access-to-markets

RVO International Business

english.rvo.nl/international-business-and-export

Dutch Customs (Douane)

douane.nl

Options for a Dutch business without an in-house customs team

Your customs broker, your bank's trade finance desk, a specialist trade or customs adviser, and your industry or branch organisation.

Key vocabulary.

MFN rate: the default rate a WTO member applies to any other member.

Ad valorem: a duty set as a percentage of value.

Specific: a duty set as a fixed amount per unit.

Incoterms: standard contract terms defining who pays what in cross-border trade.