

We thank you for your time spent taking this survey.
Your response has been recorded.

Guidance

Duty suspension

Duty suspensions, or tariff suspensions, are complete or partial reductions in the UK Global Tariff (UKGT) rate for specified products. Duty suspensions are temporary measures that are in place for defined periods. After this period expires, the applicable tariff rate reverts to the standard UKGT rate, unless a decision is taken to extend the suspension. For the agri-food products in the indicative list published today the proposal is that the temporary suspensions will end in December 2028 and the fertiliser products will be subject to a 1-year suspension.

Call for input

The government has developed an indicative list with the intention of identifying products where there would be a benefit to consumers. [This list has been published here](#). The government is requesting input and feedback on the inclusion of products on the indicative list.

The government welcomes responses from all stakeholders who may be affected by the application of potential UK tariff measures. Stakeholders are also welcome to provide feedback on products not currently on the list.

The government will carefully consider all responses when deciding on any potential tariff measures. In reaching a decision, the government will have regard to considerations it deems relevant, alongside the Call for Input responses, domestic interests, international legal obligations, developing countries and to its strategic trade objectives. Throughout the Call for Input, respondents are encouraged to provide evidence to support their views, including potential impacts (costs and benefits) of possible UK tariff measures on businesses, consumers and the economy.

The government also welcomes suggestions for alternative or additional products to be included in the list, including those used by UK food and drink manufacturers.

Please note the business suspension process is a separate government process with defined criteria. If you have made an application under the business suspension application window which was open from 26 November 2025 – 4

February 2026, that application is already being considered and views given as part of this Call for Input will not be considered as part of that process.

Completing your Call for Input

To submit input please complete and submit this form by **11:59pm on 24 June 2026**.

Before starting the form, please note:

- We recommend that you complete this form on a computer, rather than a mobile device.
- The form will automatically save your progress, meaning you will be able to come back to it at a later date.
- You can only complete one form at a time. To begin an additional form, please submit the one you are currently working on.
- There is a progress bar, which features at the top of the form. This indicates how far through the form you are.
- You may move between pages by using the "backward" and "forward" buttons at the bottom of the page. Please note that certain questions are mandatory to answer to progress.
- How you answer certain questions may affect the numerical ordering of subsequent questions. Please do not be concerned if certain question numbers appear to have been skipped.

If you have any technical issues or any questions while completing this form, please don't hesitate to contact us at:

costofliving2026@businessandtrade.gov.uk. Written submissions are accepted if for whatever reason you cannot access the online form.

If you would like to support your input with a meeting, please request a meeting via costofliving2026@businessandtrade.gov.uk. Please note meetings will need to be conducted by the call for input close.

Privacy and Confidentiality

Please read the privacy notice before answering the privacy and confidentiality questions on the next page.

Privacy notice

This privacy notice explains how the Department for Business and Trade (DBT), as a 'data controller', processes personal data for this Call for Input.

This notice is supplemented by our [main privacy notice](#) which provides further information on how DBT processes personal data, and sets out your rights in respect of that personal data.

Personal data DBT collects

DBT collects information about:

- Individuals, businesses and organisations who are responding to this Call for Input

DBT collects the following categories of personal data:

- Name (first name and surname)
- Name of the organisation / business a respondent might be applying on behalf of
- Contact details (email address and contact number – personal and/or business)
- Signature

Why DBT asks for this information and what happens if it is not provided

DBT collects this information in order to help us identify any responses from bots or other fraudulent sources to maintain the integrity of the information received. We may also use your contact details to get in touch with you to discuss the information you have provided in your form, or any attachments you have provided. We may also use your contact details to remove your response if you instruct us to do so.

If this data is not provided, your application will not be accepted.

The legal basis for processing your personal data

The table below sets out the primary legal bases we rely on for processing the personal data we collect about you. DBT will process personal data supplied for

this purpose in accordance with the Data Protection Act. The information you provide will be processed on the lawful basis of public task. If you are providing a response on behalf of a third party, you must ensure you get their consent prior to submission.

Legal basis for processing

Personal Data (Article 6(1) UK GDPR)
<ul style="list-style-type: none">i. Consentii. Processing is necessary for a task carried out in the public interest or in the exercise of official authority vested in the controller

How DBT processes personal data it receives

Once received your data will be:

- Stored within DBT's internal database which is managed by the tariff suspensions policy team and will be independently assessed and reviewed against the published assessment criteria.
- Your information will be processed and shared within the department and with selected third parties for purposes connected with DBT performing a task in the public interest, or to fulfil an official function, and the task or function has a clear basis in law, including to:
 - ensure that the UK's suspensions regime is tailored to the UK economy
 - identify international and UK-based opportunities
 - better understand the domestic and international business landscape with respect to the UK's international trade
 - ensure that trade opportunities are inclusive
 - enable DBT to follow up on the points raised in the objection form
- Once your personal data is no longer needed as part of the assessment any identifiers will be removed and a de-identified dataset will remain for audit purposes.

We will only process your personal data for purposes which are compatible with those specified in this privacy notice. This may include archiving in the public interest, or scientific, historical or statistical research, in accordance with Article 89 UK GDPR. Where your data is further used for research purposes, appropriate safeguards (including anonymisation, pseudonymisation and data minimisation techniques) will be used to ensure that your personal data is only processed where it is necessary for us to do so, and that it is processed lawfully and securely.

Compatible research purposes may include analysis to further DBT policy development, or to analyse public consultation responses or similar requests for information from the public.

We are trialling Artificial Intelligence (AI) solutions to support the delivery of our functions. Unless made expressly clear to you, we will not use AI to either make or inform decisions about you. We will apply effective data minimisation techniques to all such uses of your data.

Third Party Processors

We use a third-party provider Qualtrics who are contracted by DBT to provide an online platform for surveys. A link to the Qualtrics Security and Privacy notice [is available here](#). We have a contract with Qualtrics which means that they are required to meet appropriate security standards and which also means that they

cannot use your data without instruction from DBT.

Information sharing

We may share personal data you provide:

- With other government departments, public authorities, law enforcement agencies and regulators
- With other third parties where we consider it necessary in order to further our functions as a government department
- In response to information requests, for example, under Freedom of Information (FOI) law or the Environmental Information Regulations (EIR)
- To a court, tribunal or party where the disclosure is necessary in order to exercise, establish or defend a legal claim
- Where we are ordered to do so or where we are otherwise required to do so by law
- With third party data processors as governed by contract
- Should there be a requirement to share your personal data with other third parties not included in this list, you will be notified beforehand via a revised privacy notice

DBT may use your data to inform UK tariff and trade policy. In particular, your data might be considered as part of the Tariff Implementation Monitoring (TIM) Exercise, which assesses evidence on the impact of the UK Global Tariff (UKGT). Information may also be used to inform any future reviews of the UKGT. We will seek your consent before considering the data you have provided via these other processes.

You can find out more detailed information about how we share data and further processing in the [main privacy notice](#).

How long will DBT hold your data for

DBT will only retain your personal data for as long as necessary to fulfil the purposes we collected it for, including for the purposes of satisfying any legal, accounting, or reporting requirements. We will only retain your personal information for as long as:

- it is needed for the purposes set out in this document
- the law requires us to

Subject to the paragraph above, we will retain your personal information for up to 3 years from the date on which it is provided or subsequently updated, and your overall response for up to 10 years, however we conduct regular reviews to ensure we only keep information required for the purpose of which it was

collected. Should there be any indication that there will be a business need to extend this retention period, this will be robustly reviewed, and any changes will be clearly outlined and recorded in a revised notice.

If we decide that we need to process your personal data for a reason which is incompatible with the purposes for which we collected it for, we will contact you to explain why we are doing this and why it is lawful to do so.

To determine the appropriate retention period for personal data, we consider the amount, nature, and sensitivity of the personal data, the potential risk of harm from unauthorised use or disclosure of your personal data, the purposes for which we process your personal data and whether we can achieve those purposes through other means, and the applicable legal requirements.

Your rights

You have a number of rights available to you under UK data protection legislation, including:

- the right to request copies of the personal data we hold about you
- the right to request that we rectify information about you which you think is inaccurate or incomplete
- the right to request that we restrict your data from further processing (in certain circumstances)
- the right to object to the processing of your data (in certain circumstances)
- the right to data portability (in certain circumstances)
- the right to request that we erase your data (in certain circumstances)
- the right not to be subject to a decision based on solely automated data processing

You can contact DBT's Data Protection Officer for further information about how your data has been processed by the department or to make a complaint about how your data has been used. Please contact:

data.protection@businessandtrade.gov.uk

You can also submit a complaint to the Information Commissioner's Office (ICO) at:

Information Commissioner's Office
Wycliffe House
Water Lane
Wilmslow
Cheshire
SK9 5AF
W: <https://ico.org.uk/>

You can find out more about your rights as a data subject, and details of how to contact our Data Protection Officer and the ICO in our [main privacy notice](#).

Privacy and Confidentiality Questions

Q1: If you are including any personal data of third parties in your response, have you received their permission to do so?*

Yes

No

I will not include any personal data of third parties in my response

Q2: Please use the space under this question to let us know if you want the information you provide to be treated confidentially. Please be aware that, in accordance with the Freedom of Information Act 2000, public authorities are required to comply with a statutory code of practice which deals, amongst other things, with obligations of confidence.

If we receive a request for disclosure of information that has been provided, we will take full account of your explanation, but we cannot give an assurance that confidentiality can be maintained in all circumstances.

If you select "yes", please use the text entry box to be as specific as possible.

Yes

No

Stakeholder Information

Please provide contact details below. If you are submitting this form on behalf of UK or Crown Dependency business(es) that produce the product concerned (or a similar one), please also provide their details below.

Q3: Please provide full name(s)*

Q4: Please provide name of organisation(s)*

Fuels Industry UK

Q5: Please provide email address(es)*

jamie.baker@fuelsindustryuk.org

Q6: Please provide telephone number(s)*

02072697600

Q7a: Who are you responding on behalf of*

- An individual - you are responding with your personal views, not as an official representative of any organisation
- Business - you are responding in an official capacity with the views of an individual business, including if you are a sole trader

Business Association – you are responding in an official capacity representing the views of a business organisation

- Non-governmental organisation - You are responding on behalf of a non-governmental organisation (an organisation outside of the Public Sector set up not for purposes that are primarily to conduct business)

- Public sector body - You are responding in an official capacity as a representative of a public body either in the UK or elsewhere (Devolved Government / Local Government organisation, etc..)

- Other – please specify

Q7b: Are you responding as a*

[select all that applies]

Consumer

Producer

Importer

Other - please specify

Q8: Do you have operations in the UK?*

Yes

No

Q8a: Which UK regions are your operations located in?

[select all that applies]

East Midlands

East of England

Greater London

North East England

Northern Ireland

North West England

Scotland

South East England

South West England

Wales

West Midlands

Yorkshire and the Humber

All of the above

Prefer not to say

Overview

Q9: What impact, if any, do you think the government's proposed agri-food tariff suspension list will have on cost-of-living pressures?*

- Significant positive impact
- Moderate positive impact
- No impact
- Moderate negative impact
- Significant negative impact
- Not sure
- Not applicable**

Q10: How likely do you think these suspensions are to help maintain the supply of food into the UK?*

- Very likely
- Somewhat likely
- Neither likely nor unlikely
- Somewhat unlikely
- Very unlikely
- Not sure
- Not applicable**

Q11: What impact, if any, do you think the government's proposed **fertiliser** tariff suspension list will have on cost of living pressures? (This is proposed to be a one-year only suspension)*

- Significant positive impact
- Moderate positive impact
- No impact
- Moderate negative impact
- Significant negative impact
- Not sure
- Not applicable**

Q12: What impact, if any, do you think the government's proposed **kerosene** tariff suspension will have on cost of living pressures?*

- Significant positive impact
- Moderate positive impact**
- No impact
- Moderate negative impact
- Significant negative impact
- Not sure
- Not applicable

Product details

In this section, you should provide us with details of the product lines on which you would like to provide input. Please refer to the indicative list on [GOV.UK](https://www.gov.uk) to find this information. These products represent those that the government considers might be most appropriate for inclusion in any cost-of-living tariff measures. This list is indicative, and the inclusion of a product does not mean it would appear in any future cost-of-living tariff package.

Q13: Please provide the products you are providing input on.*

Kerosene (excluding jet fuel)

Q14: Please provide the commodity codes you are providing input on as listed in the indicative list.*

27101925

Q15: How does your organisation use the product(s) you are providing input on?*

[select all that applies]

- We import or source the product for resale**
- We sell or distribute the product without changing it (e.g., wholesale/retail)**
- We repackage, relabel, or modify the product before selling it on**
- We use the product as an input/component in our own production or service delivery**
- We use the product internally for our operations or activities (i.e., as an end user/consumer, not for resale)**
- We provide services related to the product (e.g., installation, maintenance, consultancy)
- We do not use or handle this product directly
- Other (please specify)

- Not applicable

Consumer Impacts

In this section, you should provide us with details of the impacts on consumers (consumer is taken here to mean an individual acting for purposes that are wholly or mainly outside that individual's trade, business, craft or profession)

Q16: What impact, if any, do you think the government's proposed tariff suspension list will have on **reducing food prices** for consumers?*

- Significant financial positive impact
- Moderate financial positive impact
- No impact**
- Moderate negative financial impact
- Significant negative financial impact
- Not sure

Q17: Please explain your answer in Q16. In your response, please include any relevant details on the **nature, scale, and reasons** for the impact you expect.*

Any impacts on food prices would at best be indirect due to marginally reducing heating kerosene prices. Heating kerosene is not a significant agricultural input although may be used for heating barns, farm houses and other farm buildings, however, most agricultural energy use is met by red diesel, electricity, LPG, or natural gas. In final produce food production again we would expect kerosene to be a marginal energy source; moving equipment such as tractors and combine harvesters, and stationary equipment typically use red diesel and factory production lines will tend not to use heating kerosene. Any reduction in kerosene prices would have, at best, indirect and marginal effects on food production costs. We therefore do not expect any meaningful impact on consumer food prices.

Producer Impacts

In this section, you should provide us with details of the impacts on domestic producers (producer is taken here to mean an individual, business, or organisation that creates, manufactures, or supplies goods or services either to consumers or to other businesses).

Q18: What impact, if any, do you think the government's proposed tariff suspension list will have on domestic producers regarding reducing **food prices** for consumers?*

- Significant positive financial impact
- Moderate positive financial impact
- No impact**
- Moderate negative financial impact
- Significant negative financial impact
- Not sure

Q19: Please explain your answer in Q18. In your response, please include any relevant details on the **nature**, **scale**, and **reasons** for the impact you expect.*

Any impacts on food prices would at best be indirect due to marginally reducing heating kerosene prices. Heating kerosene is not a significant agricultural input although may be used for heating barns, farm houses and other farm buildings, however, most agricultural energy use is met by red diesel, electricity, LPG, or natural gas. In final produce food production again we would expect kerosene to be a marginal energy source; moving equipment such as tractors and combine harvesters, and stationary equipment typically use red diesel and factory production lines will tend not to use heating kerosene. Any reduction in kerosene prices would have, at best, indirect and marginal effects on food production costs. We therefore do not expect any meaningful impact on consumer food prices.

Q20: What impact, if any, do you think the government's proposed tariff suspension list will have on reducing **heating oil prices** for consumers?*

- Significant positive financial impact
- Moderate positive financial impact**
- No impact
- Moderate negative financial impact
- Significant negative financial impact
- Not sure

Q21: Please explain your answer in Q20. In your response, please include any relevant details on the **nature**, **scale**, and **reasons** for the impact you expect.*

The tariff on heating kerosene is 4%, equating to approximately 2.5-6 pence per litre depending on market conditions (Pre-Iran conflict prices were around 60ppl, with prices having peaked at 140ppl in early March, and now falling to around 90ppl according to boilerjuice.com). With domestic VAT at 5% and 20% for commercial uses, the tariff accounts for less than the headline 4% tariff rate of the final consumer price with domestic produced fuels also not being liable for the import tariff. UK demand is approximately 3.1 million tonnes with ~2.3 million tonnes produced domestically and the remainder imported (DESNZ Digest if UK Energy Statistics, 2024 figures). The tariff suspension would therefore reduce costs on the imported share of the market, providing a modest but tangible benefit to heating oil consumers. The practical benefit of tariff suspension would depend on whether lower import costs are passed through by the market and whether imported product is available, deliverable and compatible with existing logistics arrangements. The UK already relies on a combination of domestic production, imports, port storage, inland distribution and customer lifting patterns. In that context, a tariff suspension may modestly reduce landed costs for imported heating kerosene, but it does not address the main constraints that determine availability at terminal level, including vessel scheduling, storage capacity, customer collection rates and wider international supply conditions.

Q22: How likely do you think these suspensions are to help maintain the **supply of food** into the UK?*

- Very likely
- Somewhat likely
- Neither likely nor unlikely**
- Somewhat unlikely
- Very unlikely
- Not sure

Wider Impacts

In this section, please provide your views on any additional impacts of the proposed tariff suspension that have not been covered in previous questions.

Q23: Are you aware of any **additional** impacts of suspending these tariffs that the government should consider?*

- Yes**
- No
- Not sure

Q23a: Please describe these additional impacts. In your response, please include details on the nature, direction (positive or negative), scale, and reasons for the impacts.*

Government should distinguish between price support and supply resilience. A tariff suspension may reduce costs at the margin, but it is unlikely to materially improve supply security unless there is suitable product available, sufficient import and storage capacity, and commercially viable routes to market. In periods of global disruption, these practical logistics factors are more important than a relatively small tariff differential. Suspending tariffs risks distorting the market and undermining the competitiveness of UK refineries. Domestic refiners already face higher carbon costs under the UK ETS as well as other high cost bases including energy, labour and other regulatory costs, while imports from overseas jurisdictions would gain an immediate 4% price advantage. This creates a structural disadvantage for UK production and increases the risk of investment and carbon leakage, with no assurance that trading partners will reciprocate tariff reductions. While the cover notes to this call for evidence indicate that the tariff removals are expected to be temporary, it should be better considered on what terms they are made temporary and what is the duration of the temporary measures if they are to be delivered, given the change to markets noted above. The same point applies to logistics infrastructure. Terminals, storage and pipeline systems allow multiple market participants to move product efficiently and maintain optionality in the UK market. Policy interventions that encourage short-term import displacement without clear exit criteria risk weakening the commercial basis for domestic supply chains and the infrastructure that supports them. Any temporary tariff suspension should therefore be time-limited, clearly justified, and monitored against its effect on UK supply resilience, investment incentives and market behaviour. It is suggested that reversion to MFN tariffs be the default expectations when one or more of the following triggers is hit so as to avoid lasting distortion to the UK supply chain and reduction of tariff income for government:

- Suspension should not continue if major trading partners do not reciprocate within 3-6 months.
- Import share rises significantly, indicating distortion
- Global kerosene prices stabilise below a defined threshold
- UK refinery utilisation falls below a set level

Question 24 asks if tariff suspensions will help maintain the supply of heating oil in the UK which we view is very unlikely. Tariff levels do not materially influence kerosene supply flows in particular during periods of global disruption which is the context in which these proposals are made. Supply is driven by global refining capacity, crude slate availability, and international price spreads (arbitrage), which are typically far higher than the tariff percentage. A 4% tariff change is unlikely to alter trade patterns or improve supply security at this time. Resilience depends on deliverable volumes, not simply theoretical import availability. The ability to maintain supply is shaped by what can be received at port, stored safely, moved through the network and lifted by customers. A tariff suspension does not itself create additional product, vessel availability, storage capacity or downstream distribution capability. Similarly, question 25 asks if this tariff change could maintain supply of jet fuel of DPK, which we do not view it will at all given jet, or DPK intended for jet use can already be imported at 0% tariff and are therefore

already suitably incentivised. For jet fuel and Dual Purpose Kerosene, resilience depends on compatibility with shared infrastructure and established product specifications. Resilience of fuel logistics pipeline systems and terminals depend on fungibility, common specification and rapid deliverability across the network.

Q24: How likely do you think **kerosene** tariff suspensions are to help maintain the supply of **heating oil** into the UK?*

- Very likely
- Somewhat likely
- Neither likely nor unlikely
- Somewhat unlikely
- Very unlikely**
- Not sure

Q25: How likely do you think **kerosene** tariff suspensions are to help maintain the supply of **jet fuel** and/or **Dual Purpose Kerosene** (DPK, i.e. kerosene that can be used for either heating or jet fuel) into the UK?*

- Very likely
- Somewhat likely
- Neither likely nor unlikely
- Somewhat unlikely
- Very unlikely**
- Not sure

Q26: Are there any products not currently included where you think tariff suspension should be considered?*

n/a

Q27: What impacts, if any, do you think suspending tariffs on these additional products would have? In your response, please include the nature, direction (positive or negative), scale, and reasons for the impacts you expect.*

n/a

Q28: Are you aware of any producers in the UK that produce this product domestically?*

n/a

Public Sector Equality Duty

Q29: What impact, if any, do you think the proposed tariff suspension will have on individuals or groups with protected characteristics? (e.g. age, disability, sex, race, religion or belief, pregnancy and maternity, sexual orientation, gender reassignment, marriage and civil partnership)*

- Significant positive impact
- Moderate positive impact
- No impact
- Moderate negative impact
- Significant negative impact
- Not sure**

Q30: Please explain your answer.*

In your response, please specify:

- i. Which protected characteristic group(s) may be affected
- ii. The nature and direction of the impact (positive or negative)
- iii. The scale and reasons for the impact
- iv. Any evidence or examples (where available)

n/a

Other Remarks

Q31: Please use this space to provide any additional information that you consider relevant and have not been captured elsewhere in your response.

You have now completed all stages of the call for input. By clicking to the next page, the form will be submitted. Please ensure you are content with your input before moving to the next page.