

## Tariff preferences and rules of origin (EU-UK): Status 15.01.2021

Below we provide you with a **non-binding** overview of information on the subject of tariff preferences and rules of origin. Please note that case-specific deviations may occur. We recommend you to carry out your own research and contact your responsible main customs office.

On 24<sup>th</sup> December 2020, an agreement was reached on a trade and cooperation agreement between the European Union and the United Kingdom, which is to enter into force on 1<sup>st</sup> January 2021.

The exchange of goods between the EU and the UK is duty-free if it can be **proven that** the goods comply with the **rules of origin of** the Trade and Cooperation Agreement (TCA).

The preferential rules of origin and procedure are governed by Title I, Chapter 2 (pp. 42-58) of the Agreement and are referred to as Articles ORIG. 1ff. The list of product-specific rules, introductory notes and declarations on origin (page 551) can be found on pages 480ff. with the designations ANNEX ORIG-1 to ANNEX ORIG-6.

Following information has been published from German customs. For UK customers: Please contact your local customs office to ensure that you comply with the rules of origin for goods moving between the UK and the EU. [Rules of origin for goods moving between the UK and EU.](#)

### Proof of preferential origin of goods:

The **Proof of** preferential origin is provided by a **declaration of** origin on a commercial document (commercial invoice). There is currently **no** movement certificate **EUR.1!** For shipments with a value of more than 6,000 Euros, a registration as a „Registered Exporter (REX)“ at the responsible main customs office is required.

For preferential shipments under 6,000 Euros, declarations of origin can be issued without registration by the customs administration. We generally recommend the registration as REX for the shipment of all goods. Precautionary we want to inform you, that you can not avoid REX registration by splitting up a consignment into several invoices with a value of goods under

6,000 Euros, cannot avoid.

In case you have not yet registered as a REX, you have to:

- apply for the number as REX (form 0442).
- As soon as you receive a REX number, it must be indicated on a commercial document (commercial invoice) describing the originating goods according to the rules in order to clearly identify them.
- The REX number must be indicated in the specified notation on the declaration of origin. (Ex. DEREXxxxxxx)

## **Exporter's declaration:**

Below is a **non-binding** text **explaining the origin:**

(Period: from \_\_\_\_\_ to \_\_\_\_\_ (1))

The exporter of the products covered by this document (Exporter Reference No \_\_\_\_\_ (2)) declares that, except where otherwise clearly indicated, these products are of \_\_\_\_\_ (3) preferential origin.

\_\_\_\_\_  
(Place and date) (4)

\_\_\_\_\_  
(Name of the exporter)

(1) If the declaration of origin is completed for multiple consignments of identical originating products within the meaning of Article ORIG.19(4) (b) (declaration of origin), the period of validity of the declaration of origin must be indicated. The period of validity shall not exceed 12 months. All imports of the product must take place within this period. If the indication of a period is not required, this information is not necessary to be filled out.

(2) From a value of 6,000 Euros, please indicate the reference number to identify the exporter. For exporters from the EU this is the REX number. For British exporters this is the „GB EORI number

(3) Indicate the origin of the product: „European Union“ or „United Kingdom“.

(4) The place and date may be omitted if they are mentioned in the paper itself.

The declaration itself can be made in all national languages in accordance with ANNEX ORIG-4. Please note, that you have to check and then declare the preferential origin of each product.

### **Importer's declaration:**

A further option of application of a preferential tariff treatment is the „Knowledge of the importer“ that a product originates in a contracting party. This possibility comes into play, if the exporter as well as the importer are related companies.

### **Subsequent application:**

If the exporter does not have a REX registration at the time of export, the preferential tariff treatment may also be granted retrospectively in accordance with the conditions set out in ANNEX ORIG.18a. be applied for.