

# Defra EU Rules of Origin Business Guidance

**These guidance documents are of an explanatory and illustrative nature. Legislation takes precedence over the content of these documents and should always be consulted.**

## Table of Contents

1. Introduction .....	3
1.1 What are Rules of Origin? .....	3
1.2 How are Rules of Origin structured in FTAs? .....	3
1.3 How do products become ‘originating’? .....	3
2. Introduction to the Harmonised System .....	5
3. Qualifying for Zero Tariffs .....	6
4. Rules of Origin: The Basics .....	7
5. General Provisions Most Relevant to Agri-Food Producers .....	9
5.1 Wholly Obtained .....	9
5.2 Bilateral Cumulation.....	11
5.3 Insufficient Production .....	11
5.4 Tolerance.....	13
5.5 Accounting Segregation .....	14
6. Product-Specific Rules of Origin.....	17
6.1 Wholly Obtained Requirement.....	17
6.2 Change in Tariff Classification .....	17
6.2.1 Change of Chapter .....	18
6.2.2 Change of Tariff Heading .....	18
6.2.3 Change of Tariff Subheading .....	18
6.2.4 Production from Non-Originating Materials of Any Heading .....	18
6.3 Value and Weight Limit for Non-Originating Materials .....	19
6.4 Combinations of Several Rules.....	19
6.5 Exclusions .....	21
6.6 Treatment of Packaging Materials .....	21
7. Product-Specific Rules Table .....	23
8. Key Definitions .....	39
9. Origin Procedures .....	40

## **1. Introduction**

### **1.1 What are Rules of Origin?**

Rules of Origin (RoO) are used to determine the “economic nationality” of a product and are used by customs authorities to classify where an export has come from in order to work out tariffs and restrictions.

Under a Free Trade Agreement (FTA), preferential RoO requires businesses to prove that a product is ‘originating’ from a party that is part of the agreement (in this case, the UK and the EU), in order to access preferential tariff rates provided for within that agreement (in this case zero tariffs).

Preferential Rules of Origin set out what it means to be ‘originating’ for each product. Rules of Origin in FTAs prevent third countries from accessing, at preferential tariff rates, the market of countries with whom they do not have a trade deal.

Exports from the UK to the EU need to meet the Rules of Origin and become ‘UK-originating’ or of ‘UK origin’ to access zero tariffs. If they are unable to meet the Rules of Origin, then they will have to pay the EU Common External Tariff.

Imports from the EU to the UK also need to meet the Rules of Origin and become ‘EU-originating’ or of ‘EU origin’ to access zero tariffs. If they are unable to meet the Rules of Origin, then they will have to pay the UK Global Tariff.

### **1.2 How are Rules of Origin structured in FTAs?**

Rules of Origin are structured into two main parts:

- **General Provisions**
- **Product-Specific Rules**

**General provisions** provide the guiding principles and conditions for acquiring originating status for products. In some cases, they add leniency to the Product-Specific Rules e.g. bilateral cumulation, and in others they render the application of the Rules of Origin more restrictive e.g. insufficient production. General provisions covered in this guidance are Wholly Obtained, Bilateral Cumulation, Insufficient Production, Tolerance and Accounting Segregation.

**Product-specific rules (PSRs)** are a list of specific Rules of Origin for all products in the Harmonised System (HS). These are essentially the rules that a product needs to meet to become originating. These vary according to the agreement.

### **1.3 How do products become ‘originating’?**

1. They are **wholly obtained** products (explained in the General Provisions section) or products produced from materials or ingredients sourced exclusively from the exporting party (all ingredients used in a product are wholly obtained).
2. They are **substantially transformed** (non-originating ingredients are substantially transformed into an ‘originating’ product as set out in the Product-Specific Rules section):

- (a) For agri-food this often means that imported inputs or ingredients used in the final product are classified in a different chapter/heading/subheading in the HS system to the final product.
- (b) There may be weight or value restrictions on the use of specific imported inputs or ingredients from third countries, on top of other rules.

**Distinguishing ‘non-originating’ from ‘originating’:**

Non-originating inputs or ingredients are inputs or ingredients that are not considered to have qualified as ‘originating’ under Rules of Origin.

Non-originating ingredients include all directly imported inputs or ingredients, as well as imported inputs or ingredients bought in the UK that have undergone processing that is not deemed sufficient to confer UK ‘origin’. It may also include materials whose origin is unknown. If non-originating inputs or ingredients are used in your product, then understanding the Rules of Origin is important.

## **2. Introduction to the Harmonised System**

The Harmonised System (HS) is an internationally standardised system used to classify traded goods. It is used by customs authorities around the world to identify products when working out tariffs and for gathering statistics. The HS is administered by the World Customs Organization (WCO) and is updated every five years. It serves as the foundation for the import and export classification systems used in every country.

The main categorisations for products are chapters (2-digit level of the HS), headings (4-digit level of the HS) and subheadings (6-digit level of the HS).

The HS code is used to:

- classify products for shipment to another country
- complete required shipping documentation e.g. certificate of origin
- determine import tariff rates and determine if a product qualifies for a preferential tariff under a free trade agreement
- conduct market research and obtain trade statistics

For further information on specific product classifications, the Government's [Trade Tariff site](#) can be used.

As an example of how the Harmonised System is structured, take tomato ketchup:

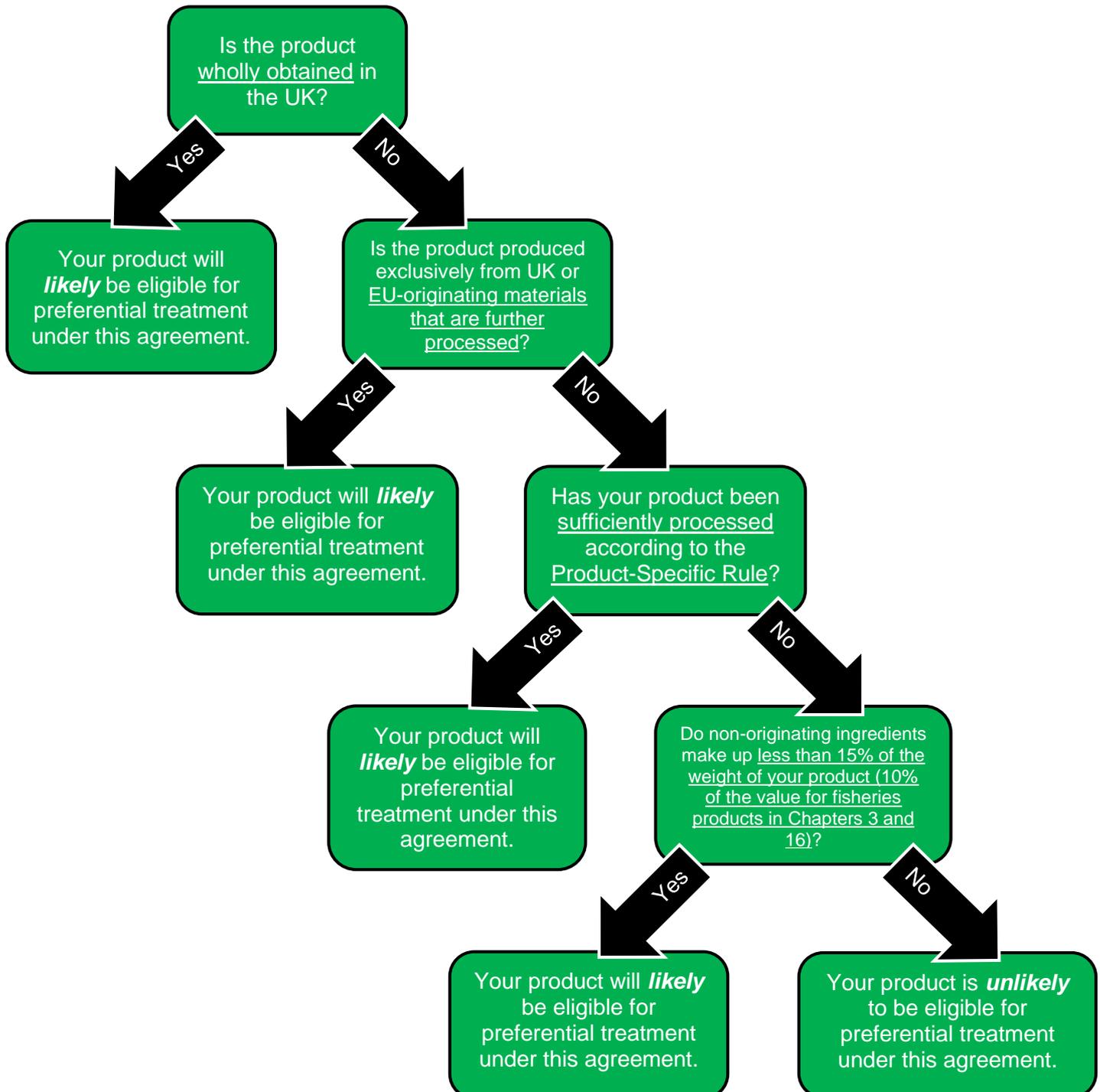
Chapter	21	Miscellaneous edible preparations
Heading	21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard
Subheading	2103.20	Tomato ketchup and other tomato sauces

### 3. Qualifying for Zero Tariffs

This flow diagram can be used as a summary guide to establish whether you qualify for zero tariffs in the TCA.

Goods that are eligible for preferential treatment will need to complete the origin certification process.

Before you begin using the diagram you will need to know the HS Code of your product and inputs as well as the Product-Specific Rule (PSR) for your product. This can be found in the Product-Specific Rules Table.



## **4. Rules of Origin: The Basics**

### **1. Classify Your Goods**

The first step to take is to find out the commodity code for the product that you are exporting or importing.

You can do this through the [Commodity Code Look Up Tool](#).

If you are struggling to find it through the Commodity Code Look up Tool, then you can use the [Trade Tariff Tool](#), which provides guidance on classifying your products.

### **2. Understand If You Comply With the PSR**

Understanding the Product-Specific Rule for your product is the most important element of Rules of Origin.

Now you know your commodity code, you can find out the Product-Specific Rule. It can be found on page 423 of the [Trade and Cooperation Agreement](#).

If you are exporting, you can use this online [Exporting Tool](#) to find out the Product-Specific Rule as well as the possible MFN tariff faced if Rules of Origin cannot be met.

If you are importing, you can use this online [Importing Tool](#) to find out the Product-Specific Rule as well as the possible UK global tariff faced if Rules of Origin cannot be met.

Alongside the Product-Specific Rule, there may be other elements of Rules of Origin which can make it easier to meet the Product-Specific Rule. The main two include:

- Bilateral cumulation
- Tolerance

Now you know the Product-Specific Rule you can understand what the processing requirements are, as well as the type and amount of foreign or imported ingredients allowed (if any).

Therefore, understanding your supply chains is essential in order to comply with the Product-Specific Rules.

To know your supply chains, you will need to collect supplier declarations. These supplier's declarations set out whether the ingredients being used are originating or non-originating, or whether ingredients within a product are originating or non-originating.

The framework for the supplier's declarations can be found on page 479 of the [Trade and Cooperation Agreement](#).

### **3. Understand How to Comply / Prove to the Customs Agency That Your Product Complies**

As well as meeting the Product-Specific Rule, you need to prove that you have met the Product-Specific Rule.

This proof is provided when the importer undertakes a customs declaration. If wanting to claim the zero tariff, then the importer needs to provide proof that the Rules of Origin have been met.

This proof, known as proof of origin, can be provided in two forms:

- Importer's knowledge
- Statement on Origin.

For more information on claiming preference, please see the following [link](#).

## **5. General Provisions Most Relevant to Agri-Food Producers**

### **5.1 Wholly Obtained**

Wholly obtained products are products obtained entirely in the territory of a party without the addition of any non-originating ingredients.

Naturally, such products automatically qualify for preferential treatment.

<b>Product</b>	<b>TCA Text</b>	<b>Explanation</b>
<b>Plants, vegetables, fruit etc.</b>	(b) plants and vegetable products grown or harvested there;	Plants, vegetables and fruit must be grown and harvested in the UK to be wholly obtained.  Seedstock and propagation material, such as seeds, bulbs, cuttings, slips etc. can be imported from third countries and then grown and harvested in the UK.
<b>Livestock, meat and dairy</b>	(c) live animals born and raised there; (d) products obtained from live animals raised there; (e) products obtained from slaughtered animals born and raised there;	A live animal must be born and reared continuously in the UK to be wholly obtained.  Meat must be from a live animal born, reared, and slaughtered continuously in the UK to be wholly obtained.  Milk must come from a cow reared in the UK to be wholly obtained. Milk from imported dairy cows can be considered wholly obtained as the cows would be considered as 'raised' in the UK.
<b>Fish</b>	(f) products obtained by hunting or fishing conducted there; (g) products obtained from aquaculture there if aquatic organisms, including fish, molluscs, crustaceans, other aquatic invertebrates and aquatic plants are born or raised from seed stock such as eggs, roes, fry, fingerlings, larvae, parrs, smolts or other immature fish at a post-larval stage by intervention in the rearing or growth processes to enhance production such as regular stocking, feeding or protection from predators;	Fish farmed or caught in the UK are wholly obtained even if farmed from imported seed stock.  Fish caught in UK territorial waters (within 12 nautical miles of the UK) will be considered wholly obtained, wherever they are landed.  Fish caught beyond the UK's territorial waters (beyond 12 nautical miles from the UK) will need to meet vessel requirements, wherever they are landed. For fish to be

	<p>(h) products of sea fishing and other products taken from the sea outside any territorial sea by a vessel of a Party;</p> <p>(i) products made aboard of a factory ship of a Party exclusively from products referred to in point (h);</p> <p>2. The terms “vessel of a Party” and “factory ship of a Party” in points (h) and (i) of paragraph 1 mean a vessel and factory ship which:</p> <p>(a) is registered in a Member State or in the United Kingdom;</p> <p>(b) sails under the flag of a Member State or of the United Kingdom; and</p> <p>(c) meets one of the following conditions:</p> <p>(i) it is at least 50% owned by nationals of a Member State or of the United Kingdom; or</p> <p>(ii) is owned by legal persons which each:</p> <p>a. have their head office and main place of business in the Union or the United Kingdom; and</p> <p>b. are at least 50% owned by public entities, national or legal persons of a Member State or the United Kingdom.</p>	<p>considered wholly obtained the vessel will need to be registered in the UK or EU, fly the UK or an EU member state flag, and either be at least 50% owned by UK or EU nationals, OR be owned by a company that has its headquarters in the UK or EU with at least a 50% UK or EU ownership.</p>
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## 5.2 Bilateral Cumulation

Bilateral cumulation is an important part of trade agreements and allows sharing of 'originating' input materials or ingredients within the FTA territory. It gives producers greater flexibility in terms of sourcing ingredients.

In the TCA, bilateral cumulation will allow UK businesses to count EU ingredients as 'originating' in their product. Products produced from 'originating' inputs or ingredients in the EU and further processed (see the [Insufficient Production](#) section below) in the UK can then be exported back to the EU preferentially.

### Example A.1:

HS code: 1602.32

Product: Chicken nuggets

Rule: Production in which all the materials of Chapters 1, 2, 3 and 16 used are wholly obtained.

This rule essentially requires any chicken used in the product to be born and raised in the UK. However, with bilateral cumulation, UK producers can use chickens, chicken meat or processed chicken from the EU (meat made from a chicken or a chicken born and raised in the EU) and process them into chicken nuggets in the UK. The product can then be exported back to the EU as an 'originating' product. Processing the chicken into chicken nuggets goes beyond [insufficient production](#).

### Example A.2:

HS code: 2002.90

Product: Chopped tomatoes

Rule: Production in which all the materials of Chapter 7 used are wholly obtained.

The rule requires all input materials from Chapter 7 (edible vegetables and certain roots and tubers) used to be grown and harvested in the UK. However, with cumulation, UK producers can import EU tomatoes of heading 07.02 (grown and harvested in the EU) and process them into chopped tomatoes. The final product can then be exported back to the EU as an 'originating' product. Chopping, cooking and canning the tomatoes as a combination goes beyond [insufficient production](#).

## 5.3 Insufficient Production

The TCA lists operations which when performed individually or in combination are not sufficient to confer originating status on non-originating materials, even if the Product Specific Rule has been met.

Insufficient production is also important for bilateral cumulation as only EU materials or ingredients that have been processed beyond the insufficient processes are able to benefit from bilateral cumulation.

Examples of insufficient production are shown below.

Carrying out only a single insufficient process or a combination of insufficient processes would not be enough to confer UK origin.

These are the insufficient production clauses most related to agri-food processing:

- preserving operations such as drying, freezing, keeping in brine and other similar operations where their sole purpose is to ensure that the products remain in good condition during transport and storage;<sup>1</sup>
- husking and partial or total milling of rice; polishing and glazing of cereals and rice; bleaching of rice;
- operations to colour or flavour sugar or form sugar lumps; partial or total milling of sugar in solid form;
- peeling, stoning and shelling, of fruits, nuts and vegetables;
- **simple** grinding or simple cutting;
- sifting, screening, sorting, classifying, grading, matching including the making-up of sets of articles;
- **simple** placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- **simple** mixing of products, whether or not of different kinds; mixing of sugar with any material;
- **simple** addition of water or dilution with water or another substance that does not materially alter the characteristics of the product, or dehydration or denaturation of products;
- slaughter of animals.

Operations shall be considered ‘**simple**’ if neither special skills nor machines, apparatus or equipment especially produced or installed are needed for carrying out those operations.

#### **Example B.1:**

HS code: 0406.20

Product: Grated cheese

Rule: Production in which:

- all the materials of Chapter 4 used are wholly obtained; and
- the total weight of non-originating materials of headings 17.01 and 17.02 does not exceed 20% of the weight of the product.

Cheese from the EU can be used if the processing goes beyond insufficient. If a company grated and packaged the cheese from the EU with machinery specifically installed and needed for this type of processing, this would be considered as going beyond insufficient production. If the company grated and packaged the cheese manually then this would not be considered as going beyond insufficient production.

**An explanation of the wholly obtained part of the rule can be found in the Wholly Obtained Requirement section and an explanation of the weight restriction requirement in the Value and Weight Limit for Non-Originating Materials section.**

#### **Example B.2:**

HS code: 0811.90

Product: Frozen nuts

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<sup>1</sup> Preserving operations such as chilling, freezing or ventilating are considered insufficient within the meaning of subparagraph (a), whereas operations such as pickling, drying or smoking that are intended to give a product special or different characteristics are not considered insufficient.

Rule: Production in which:

- all the materials of Chapter 8 used are wholly obtained, and
- the total weight of non-originating materials of headings 17.01 and 17.02 does not exceed 20% of the weight of the product.

Nuts from the EU can be used if the processing goes beyond insufficient production. All shelling of nuts is an insufficient production so, even if machinery is used for the processing, the shelling will be considered insufficient to confer origin. This is because the 'simple' clause does not apply in this instance. Freezing is also deemed as insufficient production.

**An explanation of the wholly obtained part of the rule can be found in the Wholly Obtained Requirement section and an explanation of the weight restriction requirement can be found in the Value and Weight Limit for Non-Originating Materials section.**

#### 5.4 Tolerance

Tolerance is a relaxation of the rules of origin under certain conditions. It allows a small amount of non-originating input materials or ingredients to be used in the manufacture of a product without affecting its originating status.

If the product-specific rule prevents the use of certain non-originating ingredients, the tolerance rule could be **used for the final product to obtain originating status even when a small amount of these non-originating ingredients has been used**. If the **total** weight of applicable non-originating ingredients used does not exceed **15 per cent** of the net weight of the final product then origin could be conferred. However, for fisheries products of Chapters 3 and 16 the **total** value of applicable non-originating ingredients used cannot exceed **10 per cent** of the ex-works price of the product.

Tolerance, however, cannot be used on input materials or ingredients subject to weight or value restrictions or inputs that do not undergo further processing (e.g. live animals of Chapter 1).

#### Example C.1:

HS code: 0813.50

Product: Mixtures of dried fruit and nuts

Rule: Production in which:

- all the materials of Chapter 8 used are wholly obtained, and
- the total weight of non-originating materials of headings 17.01 and 17.02 does not exceed 20% of the weight of the product.

According to the rule, edible fruit and nuts and peel of citrus fruit or melons (Chapter 8) must be grown or harvested in the UK or EU (using bilateral cumulation). There is also a requirement for non-originating sugar (headings 17.01 and 17.02) to make up 20% or less of the weight of the product.

The tolerance rule permits the use of non-originating inputs or ingredients forbidden by the origin rule, in this case edible fruit and nuts or other products within Chapter 8, when the total weight does not exceed 15 per cent of the net weight of the product. This would allow the final product (mixtures of dried fruit and nuts) to obtain originating status.

Tolerance would not apply to sugar in this example as it is already subject to a weight restriction.

### Example C.2:

HS code: 15.09

Product: Olive oil

Rule: Production in which all the vegetable materials used are wholly obtained.

According to the rule, olives used in olive oil must be grown or harvested in the UK or EU (with bilateral cumulation). The tolerance rule permits the use of non-originating olives (that if used would mean the origin rule is not met) when their total weight does not exceed 15 per cent of the net weight of the product. This would allow the final product (olive oil) to obtain originating status.

### Example C.3:

HS code: 1604.15

Product: Preserved mackerel fillets

Rule: Production in which all the materials of Chapters 1, 2, 3 and 16 used are wholly obtained.

According to the rule, all fish used must be UK or EU originating (with bilateral cumulation). The tolerance rule for fisheries products permits the use of non-originating mackerel (that if used would mean the origin rule is not met) when the total value does not exceed 10 per cent of the ex-works price of the product. This would allow the final product (preserved mackerel fillets) to obtain originating status.

## 5.5 Accounting Segregation

Authorisation from HMRC is not mandatory in order to use accounting segregation; however, businesses are advised to seek advice from customs authorities.

Originating and non-originating fungible materials may be used in the production of a product without being physically separated during storage, if they are managed using an accounting segregation method.

**Fungible materials** are materials that are of the same kind and commercial quality, with the same technical and physical characteristics, and which cannot be distinguished from one another for origin purposes. Accounting segregation is designed for situations where there is a material cost or difficulty in separating fungible ingredients.

To use this facilitation, you will need to operate an inventory management system which should:

- ensure that no more ingredients receive originating status than would have if the materials were physically separated;
- specify the quantity and value (if required) of originating and non-originating ingredients, including dates when they were purchased;
- specify the quantity of products using fungible ingredients that are supplied to customers; and
- be applied under accounting principles which are generally accepted in the UK.

It would also be important to consider the quantity of materials used to make your product. For example, if the rate of yield is not linear. This could be significant if you are using accounting segregation to make a threshold included in a PSR (e.g. the weight of ingredients used to make your product may be different to the final weight of the product). The restriction in this instance would relate to the weight of ingredients used to make the product.

A statement on origin cannot be issued if there are not enough originating materials according to the stock management system of the economic operator at the time of determining origin.

The time at which the determination of origin is made, can be:

- At the moment the product is manufactured
- When the document on origin (or supplier's declaration) is issued or made out, or
- At the time of delivery of the product.

Manufacturers are encouraged to seek advice from customs authorities on the time of determination of origin.

An example of a fungible material is sugar used in the production of chocolate. Originating and non-originating sugar are fungible and as such can be stored together, with the volumes used in the production of a final product managed through accounting methods. This is particularly helpful if businesses need to keep their non-originating ingredients to a certain threshold.

For goods classified in chapters 10 and 15, accounting segregation can be used to store fungible products together, irrespective of their origin status. The same inventory management system should apply as would be used for the storing of fungible materials. Fungible products may be exported without any further processing, provided the stock of originating materials is sufficient to cover the quantity of product exported.

#### **Example D.1:**

HS code: 1806.32

Product: Chocolate bar

Rule: CTH, provided that:

- a) all the materials of Chapter 4 used are wholly obtained; and
- b)
  - i) the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40% of the weight of the product; or
  - ii) the value of non-originating materials of headings 17.01 and 17.02 used does not exceed 30% of the ex-works price of the product.

For this product, accounting segregation can be used to manage the volume of the fungible materials (sugar) in the finished product (chocolate bar). It would not be necessary to prove that each single product was within the threshold limits. An inventory management system could be used to prove that the threshold was met over a number of shipments as agreed with customs authorities.

Therefore, if a business used a mixture of originating and non-originating sugar over the year then they do not have to ensure that in each single product (chocolate bar) the non-originating sugar did not exceed the limit (40% of the weight of the product) but rather over a specific time and number of exported chocolate bars (based on agreement with the UK customs authority) that the limit was not exceeded for all the chocolate bars exported under preference.

**Example D.2:**

HS code: 1001.11

Product: Wheat seed

Rule: Production in which all the materials of Chapter 10 used are wholly obtained.

In this example, product-level accounting segregation is used to store together fungible products.

Accounting segregation can be used to manage the volume of the fungible products (wheat seed) to be exported. It would not be necessary to prove that all wheat seed was wholly obtained. An inventory management system could be used to prove that the quantity of wheat seed exported tariff-free does not exceed the quantity of originating wheat seed available, over a number of shipments as agreed with customs authorities.

Therefore, if you export a mixture of originating and non-originating wheat seed over the year then you do not have to ensure that all of the wheat seed is originating, but rather over a specific time and quantity of wheat seed (based on agreement with the UK customs authority) that the quantity of product being exported tariff-free does not exceed the quantity of originating product that is being stored.

## **6. Product-Specific Rules of Origin**

For every product traded under a free trade agreement there is a corresponding Product-Specific Rule (PSR) that must be met to ensure the product originates in the free trade area. This ensures the product qualifies for preferential tariff treatment. Each rule describes the processing that must be carried out on any non-originating materials or ingredients so that the final product meets the origin requirements. The rules agreed by the UK and the EU are set out in the [Product-Specific Rules Table](#).

There are broadly two types of rule that an agri-food may be required to meet in order to confer origin. These can be broken down further (for tariff code changes) or used in combination if the rule requires it.

The types of rule are as follows:

- Wholly obtained products or using wholly obtained inputs
- Change of tariff classification (CTC)

A change of tariff classification (CTC) rule requires non-originating input materials or ingredients to come from a different chapter, heading or subheading in the [HS system](#). A CTC rule can also often come with a restriction by weight or value on the amount of non-originating input materials or ingredients that can be used.

Traders should use the relevant [product tariff code](#) to find the relevant rule in the TCA [Product-Specific Rules Table](#).

### **6.1 Wholly Obtained Requirement**

If a product-specific rule of origin requires that a product is wholly obtained, the product must be made only from UK input materials or ingredients (or EU materials or ingredients that are [further processed](#)).

#### **Example E.1:**

HS code: 10

Product: Cereals

Rule: Production in which all the materials of Chapter 10 used are wholly obtained.

If cereals are grown and harvested in the UK, then the product is 'originating'.

#### **Example E.2:**

HS code: 02.03

Product: Meat

Rule: Production in which all the materials of Chapters 1 and 2 used are wholly obtained.

If meat is produced from animals born, raised and slaughtered in the UK, then the product is 'originating'.

### **6.2 Change in Tariff Classification**

If a product-specific rule of origin requires a change from any other chapter (2-digit level of the Harmonised System), heading (4-digit level of the Harmonised System) or subheading (6-digit level of the Harmonised System), only non-originating material or ingredients

classified in a chapter, heading or subheading other than that of the product may be used in the production of the product.

To demonstrate that the rule has been met, businesses will need to know the HS code of their exported product, all of its inputs, and the origin of the inputs.

#### *6.2.1 Change of Chapter*

##### **Example F.1:**

HS code: 160419.92

Product: Prepared or preserved cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*)

Rule: CC (imported ingredients used in the product must come from a different HS chapter)

The rule is fulfilled if prepared or preserved cod is manufactured from non-originating cod from Chapter 3. This is because the non-originating input materials used are not classified under Chapter 16.

#### *6.2.2 Change of Tariff Heading*

##### **Example F.2:**

HS code: 1501.10

Product: Lard

Rule: CTH (imported ingredients used in the product must come from a different HS heading)

The rule is fulfilled if lard is manufactured from non-originating pig fat of heading 02.09. This is because the non-originating input materials used are not classified under heading 15.01.

#### *6.2.3 Change of Tariff Subheading*

##### **Example F.3:**

HS code: 1512.19

Product: Sunflower-seed oil

Rule: CTSH (imported ingredients used in the product must come from a different HS subheading)

The rule is fulfilled if sunflower-seed oil is manufactured from non-originating crude sunflower oil of subheading 1521.11. This is because the non-originating input materials used are not classified under subheading 1512.19.

#### *6.2.4 Production from Non-Originating Materials of Any Heading*

If a product-specific rule of origin allows production from non-originating materials of any heading, the product can include non-originating input materials of the same heading. This means that a change of heading does not need to take place. However, processing on these materials does need to go beyond insufficient production.

##### **Example F.4:**

HS code: 0904.12

Product: Crushed or ground pepper

Rule: Production from non-originating materials of any heading.

Pepper and ground/crushed pepper are classified under the same heading. If crushing or grinding takes place the rule is fulfilled as the processing goes beyond 'insufficient production'.

### 6.3 Value and Weight Limit for Non-Originating Materials

Under a value or weight limitation rule, the value or weight of all or specific non-originating input materials or ingredients may not exceed a given percentage of the ex-works price or net weight of the final product, respectively. If use of an input or ingredient is limited in this way, tolerance cannot be applied on top of the threshold.

#### Example G.1:

HS code: 170490.30

Product: White chocolate

Rule: CTH, provided that:

- a) all the materials of Chapter 4 used are wholly obtained; and
- b)
  - i) the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40% of the weight of the product; or
  - ii) the value of non-originating materials of 17.01 and 17.02 does not exceed 30% of the ex-works price of the product.

**This example does not explain the 'CTH' part of the rule, which is covered under the Change of Tariff Heading section or the wholly obtained requirement, which is covered in the Wholly Obtained Requirement section. The product-specific rule is covered in full in the Combinations of Several Rules section.**

If the manufacturer uses non-originating sugar (heading 17.01 or 17.02) with a weight of 22.2g in a white chocolate bar that has a net weight of 60g then part b) i) of the rule can be met as the non-originating sugar only makes up 37% of the net weight of the product.

Alternatively, the manufacturer could use non-originating sugar that has a value of £0.20 in a white chocolate bar that has an ex-works price of £0.80. This would also allow part b) ii) of the rule to be met as the value of non-originating sugar only makes up 25% of the ex-works price of the product.

### 6.4 Combinations of Several Rules

Different product-specific rules can be combined to make a rule whereby all the listed conditions must be fulfilled.

#### Example H.1:

HS code: 180690.11

Product: Milk chocolate bar

Rule: CTH, provided that:

- a) all the materials of Chapter 4 used are wholly obtained; and
- b)
  - i) the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40% of the weight of the product; or
  - ii) the total value of non-originating materials of headings 17.01 and 17.02 used does not exceed 30% of the ex-works price of the product.

The manufacturer could use non-originating cocoa paste from heading 18.03, non-originating cocoa butter of heading 18.04 and non-originating palm oil of heading 15.11 and would meet the 'CTH' part of the rule as these headings are all different to that of the final product (18.06).

To meet part a) of the rule any input materials used from Chapter 4, which includes milk and milk powders, would need to be obtained in the UK or alternatively from the EU (using bilateral cumulation). For milk, this would mean from a live animal raised in either the UK or EU.

In terms of part b) of the rule, either the weight or value restriction could be met by the manufacturer to complete the product-specific rule for the product. For the weight restriction, if the chocolate bar weighed 45g (net weight) then the non-originating sugar used could weigh up to 18g (40% of the net weight of the product). Alternatively, if the ex-works price of the product was £0.65 then the non-originating sugar could have a value of up to £0.20 [rounded] (30% of the ex-works price).

### Example H.2:

HS Code: 1904.20

Product: Cereal bar

Rule: CTH, provided that:

- the total weight of non-originating materials of Chapters 2, 3 and 16 used does not exceed 20% of the weight of the product;
- the total weight of non-originating materials of headings 10.06 and 11.08 used does not exceed 20% of the weight of the product;
- all the materials of Chapter 4 used are wholly obtained; and
- the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40% of the weight of the product.

The manufacturer could use the following non-originating inputs without restrictions to meet the Change of Tariff Heading rule, as the headings are all different to that of the final product (19.04): cereals of Chapter 10 (except rice), products of the milling industry and malt of headings 08.01-08.07, dried fruit of heading 08.13, nuts of headings 08.01 and 08.02, chocolate of heading 18.06, seeds e.g. pumpkin and sunflowers seeds of Chapter 12 and vegetable oils of Chapter 15.

There are weight restrictions on the amount of rice, starches, inulin and sugar that can be imported and used in the product. If the cereal bar weighs 40g (net weight) then the non-originating rice, starches and inulin used could together weigh up to 8g (20% of the net weight of the product). Imported sugar can weigh up to 16g (40% of the net weight of the product).

Any materials used from Chapter 4, which includes milk and honey, would need to be obtained from a live animal raised in the UK or alternatively in the EU (using bilateral cumulation).

There is a weight restriction on the use of imported meat, fish, aquatic organisms and preparations of meat, fish and aquatic organisms however these are not relevant for this product.

Tolerance could be applied to this product and would allow the use of a small amount (15% of the net weight of the final product) of non-originating ingredients from the same heading (19.04), such as corn flakes, and non-originating dairy, eggs and honey of Chapter 4 to be

used in the production of the final product (cereal bar). Tolerance would not apply to the non-originating materials subject to a weight or value restriction e.g. rice, sugar etc.

For a 40g bar (net weight) this would mean that the total weight of non-originating materials from both Chapter 4 and heading 19.04 that could be used in the production of the product would be 6g.

## 6.5 Exclusions

A product-specific rule can include restrictions on chapters (2-digit level of the Harmonised System), headings (4-digit level of the Harmonised System) or subheadings (6-digit level of the Harmonised System) that can be used in the production of a product.

### Example I.1:

HS code: 22.04

Product: Wine of fresh grapes

Rule: CTH, except from non-originating materials of headings 22.07 and 22.08, provided that:

- all the materials of subheadings 0806.10, 2009.61, 2009.69 used are wholly obtained;
- all the materials of Chapter 4 used are wholly obtained;
- the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 20% of the weight of the product.

If wine of fresh grapes is produced from non-originating fresh grapes of subheading 0806.10 then it is not considered 'originating' as in the production of this final product material from the 5 excluded headings and subheadings was used.

## 6.6 Treatment of Packaging Materials

Packaging materials are generally not considered when determining the origin of your product. This includes when calculating the weight of the final product (net weight) for tolerance of a non-originating threshold e.g. non-originating sugar.

There are limited exceptions, for example if a product-specific rule limits a non-originating material by value of the final product or value tolerance is applied, the value of originating packaging materials can be taken into account when determining the value of the good.

In general, however, agri-food PSRs do not commonly use value rules and it is more a question of the ingredients or inputs and processing, rather than the packaging.

### Example J.1:

HS code: 170490.30

Product: White chocolate

Rule: CTH, provided that:

- a) all the materials of Chapter 4 used are wholly obtained; and
- b)
  - i) the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40% of the weight of the product; or
  - ii) the total value of non-originating materials of headings 17.01 and 17.02 used does not exceed 30% of the ex-works price of the product.

In this rule, the value of non-originating sugar used cannot exceed 30% of the ex-works price of the product. In this instance, originating packaging can be taken into account when

assessing the value of the good. The weight of non-originating sugar used cannot exceed 40% of the net weight of the product. In this instance, originating packaging cannot be taken into account when assessing the weight of the good.

## 7. Product-Specific Rules Table

The main categorisations for goods are chapters (2-digit level of the HS), headings (4-digit level of the HS) and subheadings (6-digit level of the HS).

Column 1: Harmonised System Tariff Classification	Column 2: Product-Specific Rules of Origin	What does this mean for business looking to export to the EU?
<b>SECTION I</b>	<b>LIVE ANIMALS; ANIMAL PRODUCTS</b>	
<b>Chapter 1</b>	<b>Live animals</b>	
01.01-01.06	All animals of Chapter 1 are wholly obtained.	<p><i>All animals must be born and raised in the UK.</i></p> <p><i><u>Tolerance</u> cannot be applied to wholly obtained products where those wholly obtained products are not a material used for further processing (i.e. as an ingredient into another product). Tolerance could therefore not apply to live animals of Chapter 1.</i></p>
<b>Chapter 2</b>	<b>Meat and edible meat offal</b>	
02.01-02.10	Production in which all the materials of Chapter 1 and 2 used are wholly obtained.	<p><i>All meat must be obtained from a slaughtered animal born and raised in the UK or EU (with bilateral cumulation).</i></p> <p><i><u>Tolerance</u> cannot be applied to wholly obtained products where those wholly obtained products are not a material used for further processing (i.e. as an ingredient into another product). Tolerance could therefore not apply to unprocessed meat.</i></p>
<b>Chapter 3</b>	<b>Fish and crustaceans, molluscs and other aquatic invertebrates</b>	
03.01-03.08	Production in which all the materials of Chapter 3 used are wholly obtained.	<p><i>Fish and aquatic invertebrates farmed or caught in the UK are wholly obtained. Imported eggs, roes, fry, fingerlings, larvae, parrs, smolts and other immature fish at a post-larval stage can be used if farmed in the UK.</i></p> <p><i>Any fish or aquatic invertebrate caught within UK territorial waters will be considered a UK fish or aquatic invertebrate.</i></p> <p><i>Fish or aquatic invertebrates caught beyond this area will need to meet vessel requirements. For fish or aquatic invertebrates to be considered wholly obtained the vessel will need to be registered in the UK or EU, fly the UK or an EU member state flag, and either be at least 50% owned by UK or EU nationals, OR be owned by a company that has its headquarters in the UK or EU with at least a 50% UK or EU ownership. A UK registered business or a company owned by a UK registered business would meet this rule.</i></p> <p><i>Products produced on a factory ship that meet the above vessel requirements will also be considered as UK originating.</i></p>

		<p><i>EU-originating material can be used in your product with <u>bilateral cumulation</u>.</i></p> <p><i><u>Tolerance</u> cannot be applied to wholly obtained products where those wholly obtained products are not a material used for further processing (i.e. as an ingredient into another product). Tolerance could therefore not apply to unprocessed fish.</i></p>
<b>Chapter 4</b>	<b>Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included</b>	
04.01-04.10	<p>Production in which:</p> <ul style="list-style-type: none"> <li>- all the materials of Chapter 4 used are wholly obtained; and</li> <li>- the total weight of non-originating materials of headings 17.01 and 17.02 does not exceed 20% of the weight of the product.</li> </ul>	<p><i>All dairy, eggs and honey must be obtained from animals raised in the UK or EU (with <u>bilateral cumulation</u>).</i></p> <p><i>Non-originating ingredients from outside Chapter 4 can be used e.g. rennet, salt and fruit.</i></p> <p><i>However, the use of non-originating sugar is limited by weight.</i></p> <p><i><u>Tolerance</u> does not apply to wholly obtained products e.g. milk. However, tolerance applies when non-originating inputs are incorporated as ingredients into a new product e.g. milk in cheese. Tolerance does not apply to sugar of 17.01 and 17.02 used as it is subject to weight restrictions.</i></p>
<b>Chapter 5</b>	<b>Products of animal origin, not elsewhere specified or included</b>	
05.01-05.11	Production from non-originating materials of any heading.	<p><i>Any imported material can be used provided that it is further processed in the UK (see <u>Insufficient Production</u>).</i></p> <p><i>Products from imported animals can be used.</i></p> <p><i><u>Tolerance</u> applies when non-originating inputs are incorporated as ingredients into a new product.</i></p>
<b>SECTION II</b>	<b>VEGETABLE PRODUCTS</b>	
<b>Chapter 6</b>	<b>Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage</b>	

06.01-06.04	Production in which all the materials of Chapter 6 used are wholly obtained.	<p><i>All live trees, plants, roots, flowers etc. must be grown or harvested in the UK or EU (with <u>bilateral cumulation</u>). Imported seeds and propagation materials may be used.</i></p> <p><i><u>Tolerance</u> cannot be applied to wholly obtained products where those wholly obtained products are not a material used for further processing (i.e. as an ingredient into another product). Tolerance could therefore not apply to unprocessed live trees, plants, flowers etc.</i></p>
<b>Chapter 7</b>	<b>Edible vegetables and certain roots and tubers</b>	
07.01-07.14	Production in which all the materials of Chapter 7 used are wholly obtained.	<p><i>All vegetables, roots and tubers must be grown or harvested in the UK or EU (with <u>bilateral cumulation</u>). Imported seeds may be used.</i></p> <p><i><u>Tolerance</u> cannot be applied to wholly obtained products where those wholly obtained products are not a material used for further processing (i.e. as an ingredient into another product). Tolerance could therefore not apply to unprocessed vegetables.</i></p>
<b>Chapter 8</b>	<b>Edible fruit and nuts; peel of citrus fruit or melons</b>	
08.01-08.14	<p>Production in which:</p> <ul style="list-style-type: none"> <li>- all the materials of Chapter 8 used are wholly obtained; and</li> <li>- the total weight of non-originating materials of headings 17.01 and 17.02 does not exceed 20% of the weight of the product.</li> </ul>	<p><i>All fruit, nuts and peel must be grown or harvested in the UK or EU (with <u>bilateral cumulation</u>).</i></p> <p><i>The use of non-originating sugar is limited by weight.</i></p> <p><i><u>Tolerance</u> cannot be applied to wholly obtained products where those wholly obtained products are not a material used for further processing (i.e. as an ingredient into another product). Tolerance could therefore not apply to unprocessed fruit or nuts. Tolerance does not apply to sugar of 17.01 and 17.02 used as it is subject to weight restrictions.</i></p>
<b>Chapter 9</b>	<b>Coffee, tea, maté and spices</b>	
09.01-09.04	Production from non-originating materials of any heading.	<p><i>Any imported material can be used provided that it is further processed in the UK (see <u>Insufficient Production</u>).</i></p> <p><i>This means that processing such as roasting of coffee, blending of tea, crushing or grinding of spices would confer UK origin.</i></p> <p><i><u>Tolerance</u> applies when non-originating inputs are incorporated as ingredients into a new product.</i></p>
<b>Chapter 10</b>	<b>Cereals</b>	
10.01-10.08	Production in which all the materials of Chapter 10 used are wholly obtained.	<p><i>All cereals must be grown or harvested in the UK. Imported seeds may be used.</i></p>

		<p><i>Tolerance cannot be applied to wholly obtained products where those wholly obtained products are not a material used for further processing (i.e. as an ingredient into another product). Tolerance could therefore not apply to unprocessed cereals.</i></p> <p><i>Product-level <u>accounting segregation</u> can be used for goods of this chapter.</i></p>
<b>Chapter 11</b>	<b>Products of the milling industry; malt; starches; inulin; wheat gluten</b>	
11.01-11.09	Production in which all materials of Chapters 10 and 11, headings 07.01, 07.14, 23.02 through 23.03 or subheading 0710.10 used are wholly obtained.	<p><i>Cereals, potato starch and residues used in your product must be sourced from the UK or EU (with <u>bilateral cumulation</u>).</i></p> <p><i>Tolerance cannot be applied to wholly obtained products where those wholly obtained products are not a material used for further processing (i.e. as an ingredient into another product). Tolerance could therefore not apply to unprocessed products of the milling industry etc.</i></p>
<b>Chapter 12</b>	<b>Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder</b>	
12.01-12.14	CTH	<p><i>Any ingredient that comes from a different heading can be imported and used in the product. Imported plants, fruits and vegetables from Chapters 7 and 8 can be used. Soya bean flour can be made from imported soya beans.</i></p> <p><i>Tolerance applies when non-originating inputs are incorporated as ingredients into a new product.</i></p>
<b>Chapter 13</b>	<b>Lac; gums, resins and other vegetable saps and extracts</b>	
1301.20-1302.39	Production from non-originating materials of any heading in which the total weight of non-originating materials of headings 17.01 and 17.02 does not exceed 20% of the weight of the product.	<p><i>Any imported material can be used provided that it is further processed in the UK (see <u>Insufficient Production</u>).</i></p> <p><i>The use of non-originating sugar is limited by weight.</i></p> <p><i>Tolerance applies when non-originating inputs are incorporated as ingredients into a new product. However, tolerance does not apply to sugar of 17.01 and 17.02 used as it is subject to weight restrictions.</i></p>
<b>Chapter 14</b>	<b>Vegetable plaiting materials; vegetable</b>	

	<b>products not elsewhere specified or included</b>	
14.01-14.04	Production from non-originating materials of any heading.	<p><i>Any ingredients, including plants, that come from a different chapter can be imported and used in products of this chapter. Some other materials from within the chapter are raw products which will need to be grown and harvested in the UK.</i></p> <p><i><u>Tolerance</u> applies when non-originating inputs are incorporated as ingredients into a new product.</i></p>
<b>SECTION III</b>	<b>ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES</b>	
<b><u>Chapter 15</u></b>	<b>Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes</b>	
15.01-15.04	CTH	<p><i>Any ingredient that comes from a different heading can be imported and used in the product. This may include animal fats and oils.</i></p> <p><i><u>Tolerance</u> applies when non-originating inputs are incorporated as ingredients into a new product.</i></p> <p><i>Product-level <u>accounting segregation</u> can be used for goods of this chapter.</i></p>
15.05-15.06	Production from non-originating materials of any heading.	<p><i>Any imported material e.g. lard can be used provided that it is further processed in the UK (see <u>Insufficient Production</u>).</i></p> <p><i><u>Tolerance</u> applies when non-originating inputs are incorporated as ingredients into a new product.</i></p> <p><i>Product-level <u>accounting segregation</u> can be used for goods of this chapter.</i></p>
15.07-15.08	CTSH	<p><i>Any ingredient that comes from a different subheading can be imported and used in the product. In practice, this means that refining of soya bean oil and groundnut oil is enough to confer UK origin.</i></p> <p><i><u>Tolerance</u> applies when non-originating inputs are incorporated as ingredients into a new product.</i></p>

		<i>Product-level <u>accounting segregation</u> can be used for goods of this chapter.</i>
15.09-15.10	Production in which all the vegetable materials used are wholly obtained.	<p><i>All vegetables (olives) used must be grown and harvested in the UK or EU (with <u>bilateral cumulation</u>).</i></p> <p><i><u>Tolerance</u> applies when non-originating inputs are incorporated as ingredients into a new product.</i></p> <p><i>Product-level <u>accounting segregation</u> can be used for goods of this chapter.</i></p>
15.11-15.15	CTSH	<p><i>Any ingredient that comes from a different subheading can be imported and used in the product. In practice, this means that refining of imported crude oils is enough to confer UK origin.</i></p> <p><i><u>Tolerance</u> applies when non-originating inputs are incorporated as ingredients into a new product.</i></p> <p><i>Product-level <u>accounting segregation</u> can be used for goods of this chapter.</i></p>
15.16-15.17	CTH	<p><i>Any ingredient that comes from a different heading can be imported and used in the product. This means that imported vegetable oils can be used in margarine and animal fats.</i></p> <p><i><u>Tolerance</u> applies when non-originating inputs are incorporated as ingredients into a new product.</i></p> <p><i>Product-level <u>accounting segregation</u> can be used for goods of this chapter.</i></p>
15.18	CTSH	<p><i>Any ingredient that comes from a different subheading can be imported and used in the product. Imported oils can be used for this product.</i></p> <p><i><u>Tolerance</u> applies when non-originating inputs are incorporated as ingredients into a new product.</i></p> <p><i>Product-level <u>accounting segregation</u> can be used for goods of this chapter.</i></p>
15.20	Production from non-originating materials of any heading.	<p><i>Any imported material can be used, provided that it is further processed in the UK (see <u>Insufficient Production</u>).</i></p> <p><i><u>Tolerance</u> applies when non-originating inputs are incorporated as ingredients into a new product.</i></p> <p><i>Product-level <u>accounting segregation</u> can be used for goods of this chapter.</i></p>
15.21-15.22	CTSH	<p><i>Any ingredient that comes from a different subheading can be imported and used in the product. Oils from this chapter can be used in vegetable wax and degreas.</i></p> <p><i><u>Tolerance</u> applies when non-originating inputs are incorporated as ingredients into a new product.</i></p> <p><i>Product-level <u>accounting segregation</u> can be used for goods of this chapter.</i></p>

<b>SECTION IV</b>	<b>PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES</b>	
<b>Chapter 16</b>	<b>Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates</b>	
1601.00-1604.18	Production in which all the materials of Chapters 1, 2, 3 and 16 used are wholly obtained.	<p><i>All meat used must be obtained from a slaughtered animal born and raised in the UK or EU. All fish and aquatic invertebrates used must meet wholly obtained requirements; this includes meeting the vessel and ownership requirements outlined in Chapter 3. The use of EU inputs is provided for through <u>bilateral cumulation</u>.</i></p> <p><i>Exception: Prepared or preserved tunas, skipjack and Atlantic bonito, whole or in pieces (excl. minced) classified in subheading 1604.14 may qualify as originating under alternative more relaxed product-specific rules of origin within annual quotas. The applicable rule is a Chapter Change which would allow the processing of imported tuna from Chapter 3 to confer origin. The quotas will be managed by the importing party on a first come, first served basis.</i></p> <p><i><u>Tolerance</u> cannot be applied to wholly obtained products where those wholly obtained products are not a material used for further processing (i.e. as an ingredient into another product). Tolerance could therefore not apply to unprocessed preparations of meat etc.</i></p>
1604.19	CC	<p><i>Any ingredient that comes from a different chapter can be imported and used in your product. This means imported fish from Chapter 3 can be used for processed products in this subheading such as fish fingers.</i></p> <p><i><u>Tolerance</u> applies when non-originating inputs are incorporated as ingredients into a new product.</i></p>
1604.20		
<i>Preparations of surimi</i>	CC	<p><i>Any ingredient that comes from a different chapter can be imported and used in your product. This means imported fish from Chapter 3 can be used in the production of the product.</i></p> <p><i><u>Tolerance</u> applies when non-originating inputs are incorporated as ingredients into a new product.</i></p>
<i>Others</i>	Production in which all the materials of Chapters 3 and 16 used are wholly obtained.	<p><i>All fish and aquatic invertebrates used must meet wholly obtained requirements; this includes meeting the vessel and ownership requirements outlined in Chapter 3. The use of EU inputs is provided for through <u>bilateral cumulation</u>.</i></p> <p><i>Exception: Prepared or preserved tunas, skipjack or other fish of genus <i>Euthynnus</i> (excl. whole or in pieces) classified in subheading</i></p>

		<p>1604.20 may qualify as originating under alternative more relaxed product-specific rules of origin within annual quotas. The applicable rule is a Chapter Change which would allow the processing of imported tuna from Chapter 3 to confer origin. The quotas will be managed by the importing party on a first come, first served basis.</p> <p><u>Tolerance</u> cannot be applied to wholly obtained products where those wholly obtained products are not a material used for further processing (i.e. as an ingredient into another product). Tolerance could therefore not apply to unprocessed preparations of fish etc.</p>
1604.31-1605.69	Production in which all the materials of Chapters 3 and 16 used are wholly obtained.	<p>All fish and aquatic invertebrates used must be obtained from aquaculture in the UK or EU and all preparations of meat, fish and aquatic invertebrates used must be produced in the UK or EU. The use of EU inputs is provided for through <u>bilateral cumulation</u>.</p> <p><u>Tolerance</u> cannot be applied to wholly obtained products where those wholly obtained products are not a material used for further processing (i.e. as an ingredient into another product). Tolerance could therefore not apply to unprocessed preparations of caviar etc.</p>
<b>Chapter 17</b>	<b>Sugars and sugar confectionery</b>	
17.01	CTH	<p>Imported sugar cannot be used in the final product.</p> <p><u>Tolerance</u> applies when non-originating inputs are incorporated as ingredients into a new product.</p> <p><u>Accounting segregation</u> can be used to store together and manage originating and non-originating sugar used as an ingredient in the production of a product.</p>
17.02	CTH, provided that the total weight of non-originating materials of headings 11.01 to 11.08, 17.01 and 17.03 used does not exceed 20% of the weight of the product.	<p>Any ingredient that comes from a different heading can be imported and used in the product. There are, however, weight limits on the use of imported products of the milling industry, malt, starches, inulin, sugar and chemically pure sucrose and molasses resulting from the extraction or refining of sugar.</p> <p><u>Tolerance</u> applies when non-originating inputs are incorporated as ingredients into a new product. However, tolerance does not apply to the headings subject to weight restrictions.</p> <p><u>Accounting segregation</u> can be used to store together and manage originating and non-originating sugar used as an ingredient in the production of a product.</p>
17.03	CTH	<p>Any ingredient that comes from a different heading can be imported and used in the product. This means that molasses resulting from the extraction or refining of imported sugar will be originating.</p> <p><u>Tolerance</u> applies when non-originating inputs are incorporated as ingredients into a new product.</p> <p><u>Accounting segregation</u> can be used to store together and manage originating and non-originating sugar used as an ingredient in the production of a product.</p>
17.04		

<p><i>White chocolate</i></p>	<p>CTH, provided that:</p> <p>a) all the materials of Chapter 4 used are wholly obtained; and</p> <p>b)</p> <p>(i) the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40% of the weight of the product; <b>or</b></p> <p>(ii) the value of non-originating materials of headings 17.01 and 17.02 used does not exceed 30% of the ex-works price of the product.</p>	<p><i>Any ingredient that comes from a different heading can be imported and used in the product.</i></p> <p><i>However, all dairy, eggs and honey used must be obtained from animals raised in the UK or EU (with <u>bilateral cumulation</u>).</i></p> <p><i>Additionally, the use of non-originating sugar is limited by weight or value. One of these criteria must be met.</i></p> <p><i>For ‘value of non-originating materials’ see the <u>Key Definitions table</u>.</i></p> <p><i>For ‘ex-works price of the product’ see the <u>Key Definitions table</u>.</i></p> <p><i>The average value of non-originating materials used shall be calculated on the basis of the sum of the value of all the non-originating materials used in the production of the products by the exporter over the preceding fiscal year.</i></p> <p><i><u>Tolerance</u> applies when non-originating inputs are incorporated as ingredients into a new product. However, tolerance does not apply to the sugar of 17.01 or 17.02 as it is subject to weight/value restrictions.</i></p> <p><i><u>Accounting segregation</u> can be used to store together and manage originating and non-originating sugar used as an ingredient in the production of a product.</i></p>
<p><i>Other</i></p>	<p>CTH, provided that:</p> <ul style="list-style-type: none"> <li>- all the materials of Chapter 4 used are wholly obtained; and</li> <li>- the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40% of the weight of the product.</li> </ul>	<p><i>Any ingredient that comes from a different heading can be imported and used in the product.</i></p> <p><i>However, all dairy, eggs and honey used must be obtained from animals raised in the UK or EU (with <u>bilateral cumulation</u>).</i></p> <p><i>Additionally, the use of non-originating sugar is limited by weight.</i></p> <p><i><u>Tolerance</u> applies when non-originating inputs are incorporated as ingredients into a new product. However, tolerance does not apply to the sugar of 17.01 or 17.02 as it is subject to weight restrictions.</i></p> <p><i><u>Accounting segregation</u> can be used to store together and manage originating and non-originating sugar used as an ingredient in the production of a product.</i></p>
<p><b>Chapter 18</b></p>	<p><b>Cocoa and cocoa preparations</b></p>	
<p>18.01-18.05</p>	<p>CTH</p>	<p><i>Any ingredient that comes from a different heading can be imported and used in the product. This means that cocoa paste can be made from cocoa beans etc.</i></p> <p><i><u>Tolerance</u> applies when non-originating inputs are incorporated as ingredients into a new product.</i></p>
<p>1806.10</p>	<p>CTH, provided that:</p> <ul style="list-style-type: none"> <li>- all the materials of Chapter 4 used</li> </ul>	<p><i>Any ingredient that comes from a different heading can be imported and used in the product.</i></p> <p><i>However, all dairy, eggs and honey used must be obtained from animals raised in the UK or EU (with <u>bilateral cumulation</u>).</i></p>

	<p>are wholly obtained; and</p> <ul style="list-style-type: none"> <li>- the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40% of the weight of the product.</li> </ul>	<p><i>Additionally, the use of non-originating sugar is limited by weight.</i></p> <p><i><u>Tolerance</u> applies when non-originating inputs are incorporated as ingredients into a new product. However, tolerance does not apply to the sugar of 17.01 or 17.02 as it is subject to weight restrictions.</i></p> <p><i><u>Accounting segregation</u> can be used to store together and manage originating and non-originating sugar used as an ingredient in the production of a product.</i></p>
1806.20-1806.90	<p>CTH, provided that:</p> <ul style="list-style-type: none"> <li>a) all the materials of Chapter 4 used are wholly obtained; and</li> <li>b) <ul style="list-style-type: none"> <li>i) the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40% of the weight of the product; or</li> <li>ii) the value of non-originating materials of headings 17.01 and 17.02 used does not exceed 30% of the ex-works price of the product.</li> </ul> </li> </ul>	<p><i>Any ingredient that comes from a different heading can be imported and used in the product. This means that imported cocoa beans (18.01) can be used.</i></p> <p><i>However, all dairy, eggs and honey used must be obtained from animals raised in the UK or EU (with <u>bilateral cumulation</u>).</i></p> <p><i>Additionally, the use of non-originating sugar is limited by weight or value. One of these criteria must be met.</i></p> <p><i>For 'value of non-originating materials' see the <u>Key Definitions table</u>.</i></p> <p><i>For 'ex-works price of the product' see the <u>Key Definitions table</u>.</i></p> <p><i>The average value of non-originating materials used shall be calculated on the basis of the sum of the value of all the non-originating materials used in the production of the products by the exporter over the preceding fiscal year.</i></p> <p><i><u>Tolerance</u> applies when non-originating inputs are incorporated as ingredients into a new product. However, tolerance does not apply to the sugar of 17.01 or 17.02 as it is subject to weight/value restrictions.</i></p> <p><i><u>Accounting segregation</u> can be used to store together and manage originating and non-originating sugar used as an ingredient in the production of a product.</i></p>
<b>Chapter 19</b>	<b>Preparations of cereals, flour, starch or milk; pastrycooks' products</b>	

19.01-19.05	<p>CTH, provided that:</p> <ul style="list-style-type: none"> <li>- the total weight of non-originating materials of Chapters 2, 3 and 16 used does not exceed 20% of the weight of the product;</li> <li>- the total weight of non-originating materials of headings 10.06 and 11.08 used does not exceed 20% of the weight of the product;</li> <li>- all the materials of Chapter 4 used are wholly obtained; and</li> <li>- the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40% of the weight of the product.</li> </ul>	<p><i>Any ingredient that comes from a different heading can be imported and used in the product. This means that imported wheat (from chapter 10) can be used.</i></p> <p><i>There are, however, weight limits on the use of imported meat, fish, aquatic invertebrates, and preparations of meat, fish or aquatic invertebrates, as well as on rice, starches, inulin and sugar.</i></p> <p><i>Additionally, all dairy, eggs and honey used must be obtained from animals raised in the UK or EU (with <u>bilateral cumulation</u>).</i></p> <p><i>The use of non-originating sugar is limited by weight.</i></p> <p><i><u>Tolerance</u> applies when non-originating inputs are incorporated as ingredients into a new product. However, tolerance does not apply to the chapters/headings subject to weight/value restrictions.</i></p> <p><i><u>Accounting segregation</u> can be used to store together and manage originating and non-originating sugar used as an ingredient in the production of a product.</i></p>
<b>Chapter 20</b>	<b>Preparations of vegetables, fruit, nuts or other parts of plants</b>	
20.01	CTH	<p><i>Any ingredient that comes from a different heading can be imported and used in the product. This means that imported fresh vegetables and fruit from Chapters 7 and 8 can be processed in the UK.</i></p> <p><i><u>Tolerance</u> applies when non-originating inputs are incorporated as ingredients into a new product.</i></p>
20.02-20.03	Production in which all the materials of Chapter 7 used are wholly obtained.	<p><i>All vegetables used in these products (mushrooms and tomatoes) must be grown or harvested in the UK or EU (with <u>bilateral cumulation</u>).</i></p> <p><i><u>Tolerance</u> applies when non-originating inputs are incorporated as ingredients into a new product.</i></p>

20.04-20.09	<p>CTH, provided that the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40% of the weight of the product.</p>	<p><i>Any ingredient that comes from a different heading can be imported and used in the product. This means that imported vegetables and fruit from Chapters 7 and 8 can be processed in the UK.</i></p> <p><i>The use of non-originating sugar is limited by weight.</i></p> <p><i><u>Tolerance</u> applies when non-originating inputs are incorporated as ingredients into a new product. However, tolerance does not apply to the sugar of 17.01 or 17.02 as it is subject to weight restrictions.</i></p> <p><i><u>Accounting segregation</u> can be used to store together and manage originating and non-originating sugar used as an ingredient in the production of a product.</i></p>
<b>Chapter 21</b>	<b>Miscellaneous edible preparations</b>	
21.01-21.02	<p>CTH, provided that:</p> <ul style="list-style-type: none"> <li>- all the materials of Chapter 4 used are wholly obtained;</li> <li>- the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 20% of the weight of the product.</li> </ul>	<p><i>Any ingredient that comes from a different heading can be imported and used in the product.</i></p> <p><i>However, all dairy, eggs and honey used must be obtained from animals raised in the UK or EU (with <u>bilateral cumulation</u>).</i></p> <p><i>The use of non-originating sugar is limited by weight.</i></p> <p><i><u>Tolerance</u> applies when non-originating inputs are incorporated as ingredients into a new product. However, tolerance does not apply to the sugar of 17.01 or 17.02 as it is subject to weight restrictions.</i></p> <p><i><u>Accounting segregation</u> can be used to store together and manage originating and non-originating sugar used as an ingredient in the production of a product.</i></p>
2103.10-2103.20	<p>CTH; however, non-originating mustard flour or meal or prepared mustard may be used.</p>	<p><i>Any ingredient that comes from a different heading can be imported and used in the product.</i></p> <p><i>However, non-originating mustard flour or meal or prepared mustard, which are classified in the same heading, can be used.</i></p> <p><i><u>Tolerance</u> applies when non-originating inputs are incorporated as ingredients into a new product.</i></p> <p><i><u>Accounting segregation</u> can be used to store together and manage originating and non-originating sugar used as an ingredient in the production of a product.</i></p>
2103.30	<p>Production from non-originating materials of any heading.</p>	<p><i>Any imported material can be used, provided that it is further processed in the UK (see <u>Insufficient Production</u>).</i></p> <p><i><u>Tolerance</u> applies when non-originating inputs are incorporated as ingredients into a new product.</i></p> <p><i><u>Accounting segregation</u> can be used to store together and manage originating and non-originating sugar used as an ingredient in the production of a product.</i></p>

2103.90	<p>CTH; however, non-originating mustard flour or meal or prepared mustard may be used.</p>	<p><i>Any ingredient that comes from a different heading can be imported and used in the product.</i></p> <p><i>However, non-originating mustard flour or meal or prepared mustard, which are classified in the same heading, can be used.</i></p> <p><u>Tolerance</u> applies when non-originating inputs are incorporated as ingredients into a new product.</p> <p><u>Accounting segregation</u> can be used to store together and manage originating and non-originating sugar used as an ingredient in the production of a product.</p>
21.04-21.06	<p>CTH, provided that:</p> <ul style="list-style-type: none"> <li>- all the materials of Chapter 4 used are wholly obtained;</li> <li>- the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 20% of the weight of the product.</li> </ul>	<p><i>Any ingredient that comes from a different heading can be imported and used in the product.</i></p> <p><i>All dairy, eggs and honey used must be obtained from animals raised in the UK or EU (with <u>bilateral cumulation</u>).</i></p> <p><i>The use of non-originating sugar is limited by weight.</i></p> <p><u>Tolerance</u> applies when non-originating inputs are incorporated as ingredients into a new product. However, tolerance does not apply to the sugar of 17.01 or 17.02 as it is subject to weight restrictions.</p> <p><u>Accounting segregation</u> can be used to store together and manage originating and non-originating sugar used as an ingredient in the production of a product.</p>
<b>Chapter 22</b>	<b>Beverages, spirits and vinegar</b>	
22.01-22.06	<p>CTH, except from non-originating materials of headings 22.07 and 22.08, provided that:</p> <ul style="list-style-type: none"> <li>- all the materials of subheadings 0806.10, 2009.61, 2009.69 used are wholly obtained;</li> <li>- all the materials of Chapter 4 used are wholly obtained;</li> <li>- the total weight of non-originating materials of</li> </ul>	<p><i>Any ingredient that comes from a different heading can be imported and used in the product, except from ethanol (22.07-22.08).</i></p> <p><i>All fresh grapes and grape juice used must be grown and harvested or produced in the UK or EU (with <u>bilateral cumulation</u>). Although, other domestic legislation may prevent the use of imported grapes and grape juice.</i></p> <p><i>All dairy, eggs and honey used must be obtained from animals raised in the UK or EU (with <u>bilateral cumulation</u>).</i></p> <p><i>The use of non-originating sugar is limited by weight.</i></p> <p><u>Tolerance</u> applies when non-originating inputs are incorporated as ingredients into a new product. However, tolerance does not apply to the sugar of 17.01 or 17.02 as it is subject to weight restrictions.</p> <p><u>Accounting segregation</u> can be used to store together and manage originating and non-originating sugar used as an ingredient in the production of a product.</p>

	headings 17.01 and 17.02 used does not exceed 20% of the weight of the product.	
22.07	CTH except from non-originating materials of headings 22.08, provided that all the materials of Chapter 10, subheadings 0806.10, 2009.61 and 2009.69 used are wholly obtained.	<p><i>Any ingredient that comes from a different heading can be imported and used in the product except ethanol (22.08).</i></p> <p><i>Additionally, cereals, fresh grapes and grape juice used must be grown and harvested or produced in the UK or EU (with <u>bilateral cumulation</u>).</i></p> <p><i><u>Tolerance</u> applies when non-originating inputs are incorporated as ingredients into a new product.</i></p>
22.08-22.09	CTH except from non-originating materials of headings 22.07 and 22.08, provided that all the materials of subheadings 0806.10, 2009.61 and 2009.69 used are wholly obtained.	<p><i>Any ingredient that comes from a different heading can be imported and used in the product except ethanol (22.07-22.08).</i></p> <p><i>Additionally, fresh grapes and grape juice used must be grown and harvested or produced in the UK or EU (with <u>bilateral cumulation</u>).</i></p> <p><i><u>Tolerance</u> applies when non-originating inputs are incorporated as ingredients into a new product.</i></p> <p><i><u>Accounting segregation</u> can be used to store together and manage originating and non-originating sugar used as an ingredient in the production of a product.</i></p>
<b>Chapter 23</b>	<b>Residues and waste from the food industries; prepared animal fodder</b>	
23.01	CTH	<p><i>Any ingredient that comes from a different heading can be imported and used in the product. This means imported flours, meat, fish, aquatic invertebrates and rice can be used in the final product.</i></p> <p><i><u>Tolerance</u> applies when non-originating inputs are incorporated as ingredients into a new product.</i></p>
23.02-2303.10	CTH, provided that the weight of non-originating materials of Chapter 10 used does not exceed 20% of the weight of the product.	<p><i>Any ingredient that comes from a different heading can be imported and used in the product.</i></p> <p><i>However, the use of non-originating cereals is limited by weight.</i></p> <p><i><u>Tolerance</u> applies when non-originating inputs are incorporated as ingredients into a new product. However, tolerance does not apply to materials of Chapter 10 as they are subject to weight restrictions.</i></p>

2303.20-23.08	CTH	<p><i>Any ingredient that comes from a different heading can be imported and used in the product.</i></p> <p><i><u>Tolerance</u> applies when non-originating inputs are incorporated as ingredients into a new product.</i></p>
23.09	<p>CTH, provided that:</p> <ul style="list-style-type: none"> <li>- all the materials of Chapters 2 and 4 used are wholly obtained;</li> <li>- the total weight of non-originating materials of headings 1001 to 1004, 1007 to 1008, Chapter 11, and headings 23.02 and 23.03 used does not exceed 20% of the weight of the product; and</li> <li>- the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 20% of the weight of the product.</li> </ul>	<p><i>Any ingredient that comes from a different heading can be imported and used in the product.</i></p> <p><i>However, all meat used must be obtained from a slaughtered animal born and raised in the UK or EU and all dairy, eggs and honey used must be obtained from animals raised in the UK or EU.</i></p> <p><i>The use of EU inputs is provided for through <u>bilateral cumulation</u>.</i></p> <p><i>Additionally, there are weight restrictions on cereals in chapter 10 (except for rice and maize where there are no restrictions), products of the milling industry, starches and residues from within this chapter, and sugar.</i></p> <p><i><u>Tolerance</u> applies when non-originating inputs are incorporated as ingredients into a new product. However, tolerance does not apply to the chapters/headings subject to weight restrictions.</i></p> <p><i><u>Accounting segregation</u> can be used to store together and manage originating and non-originating sugar used as an ingredient in the production of a product.</i></p>
<b>Chapter 24</b>	<b>Tobacco and manufactured tobacco substitutes</b>	
24.01	Production in which all materials of heading 24.01 are wholly obtained.	<p><i>Unmanufactured tobacco and tobacco refuse must be grown and harvested in the UK.</i></p> <p><i><u>Tolerance</u> cannot be applied to wholly obtained products where those wholly obtained products are not a material used for further processing (i.e. as an ingredient into another product). Tolerance could therefore not apply to unprocessed tobacco or tobacco refuse.</i></p>
2402.10	Production from non-originating materials of any heading, provided that the weight of non-originating materials of heading 24.01 used	<p><i>Any imported material can be used, provided that it is further processed in the UK (see <u>Insufficient Production</u>).</i></p> <p><i>There are, however, weight limits on the use of imported unmanufactured tobacco and tobacco refuse.</i></p> <p><i><u>Tolerance</u> applies when non-originating inputs are incorporated as ingredients into a new product. However,</i></p>

	does not exceed 30% of the weight of materials of Chapter 24 used.	<i>tolerance does not apply to materials of 24.01 as they are subject to weight restrictions.</i>
2402.20	Production from non-originating materials of any heading, except that of the product and of smoking tobacco of subheading 2403.19, and in which at least 10% by weight of all materials of heading 24.01 used is wholly obtained.	<p><i>Any imported material can be used, provided that it is further processed in the UK (see <u>Insufficient Production</u>).</i></p> <p><i>However, non-originating cigars, cheroots, cigarillos and cigarettes of tobacco or tobacco substitutes and other smoking tobacco except water-pipe tobacco cannot be used to produce the product.</i></p> <p><i>Additionally, at least 10% by weight of imported unmanufactured tobacco and tobacco refuse used must be grown and harvested in the UK.</i></p> <p><i><u>Tolerance</u> applies when non-originating inputs are incorporated as ingredients into a new product.</i></p>
2402.90	Production from non-originating materials of any heading, provided that the weight of non-originating materials of heading 24.01 used does not exceed 30% of the weight of materials of Chapter 24 used.	<p><i>Any imported material can be used, provided that it is further processed in the UK (see <u>Insufficient Production</u>).</i></p> <p><i>There are, however, weight limits on the use of imported unmanufactured tobacco and tobacco refuse.</i></p> <p><i><u>Tolerance</u> applies when non-originating inputs are incorporated as ingredients into a new product. However, tolerance does not apply to materials of 24.01 as they are subject to weight restrictions.</i></p>
24.03	CTH, in which at least 10% by weight of all materials of heading 24.01 used is wholly obtained.	<p><i>Any ingredient that comes from a different heading can be imported and used in the product.</i></p> <p><i>However, at least 10% by weight of imported unmanufactured tobacco and tobacco refuse used must be grown and harvested in the UK.</i></p> <p><i><u>Tolerance</u> applies when non-originating inputs are incorporated as ingredients into a new product.</i></p>

**8. Key Definitions**

<b>Key Definitions</b>	
CC	<i>Change of Chapter Any ingredient that comes from a different HS chapter can be imported and used in your product.</i>
CTH	<i>Change of Tariff Heading Any ingredient that comes from a different HS heading can be imported and used in your product.</i>
CTSH	<i>Change of Tariff Sub-Heading Any ingredient that comes from a different HS subheading can be imported and used in your product.</i>
Ex-works price	<i>The price paid for the product ex-works (i.e. when it leaves the factory). It is a widely used international shipping term. The ex-works price includes the value of all the materials used and all other costs related to its production, minus any internal taxes, which are, or may be, repaid when the product is exported.</i>
Net weight	<i>The weight of the material or product, not including the weight of any packaging.</i>
Value of non-originating materials	<i>The value of non-originating materials used in the production of the product, which is its customs value at the time of importation including freight, insurance if appropriate, packing and all the other costs incurred in transporting the materials to the importation port in the Party where the producer of the product is located.</i>  <i>Where the value of non-originating materials is not known and cannot be ascertained, the first ascertainable price paid for the non-originating materials in the EU or in the UK shall be deemed to be the value of non-originating materials.</i>

## **9. Origin Procedures**

You will need to prove to HMRC that your product meets the Rules of Origin so you can claim preference for the products you are importing from the EU or give the customer receiving your product in the EU evidence that the product meet the Rules of Origin so they can claim preference. You will need to state that your products meet the Rules of Origin criteria and be able to prove your goods or products are originating.

The table below is an overview of the origin procedure process.

A proof of origin is used to demonstrate that the goods qualify as originating and are eligible to claim preference.

For exports from the UK to the EU, products must be UK-originating to be exported under preference (zero tariffs).

For imports from the EU to the UK, products must be EU-originating to be imported under preference (zero tariffs).

In the TCA this proof can take the form of:

- a statement on origin completed by the exporter on a commercial document, or
- knowledge obtained and held by the importer that the goods are originating.

For further information you can refer to Section 2 of the [Central Government Guidance](#).

You may also want to get someone to deal with customs issues for you (a customs agent).

<b>Importers</b>	<b>Exporters</b>
<p>You must:</p> <ul style="list-style-type: none"> <li>• have proof of the originating status of the product before claiming preference. This may be:                             <ul style="list-style-type: none"> <li>○ a statement on origin provided by the exporter on a commercial invoice or other commercial document that describes the goods. The text of the statement would be included in the agreement;</li> <li>○ supporting documents and records if you are claiming preference using your “importer’s knowledge”. If using importer’s knowledge, you must obtain sufficient evidence that the goods qualify as originating. This may involve the exporter providing a range of supporting documentation. If you cannot obtain that</li> </ul> </li> </ul>	<p>You must:</p> <ul style="list-style-type: none"> <li>• hold evidence that the goods meet the relevant Rules of Origin before issuing proof of origin. This evidence is obtained through supplier’s declarations which are needed at the point of export. See <a href="#">here</a> for further information;</li> <li>• provide your customer, the importer, with one of the following as proof of origin:                             <ul style="list-style-type: none"> <li>○ a statement on origin on a commercial invoice or other commercial document that describes the goods. The text of the statement would be included in the agreement;</li> <li>○ supporting documents and records if your customer is claiming preference using their “importer’s knowledge”;</li> </ul> </li> <li>• maintain records for at least 4 years.</li> </ul>

<p>evidence, then the exporter may be able to provide a statement on origin;</p> <ul style="list-style-type: none"><li>• claim for preference by completing the relevant part and declaring the proof of origin on your customs import declaration;</li><li>• provide the proof of origin if requested by the customs authorities;</li><li>• maintain records for at least 4 years.</li></ul>	
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To reduce the administration burdens for UK importers and exporters, there are two easements in place for the first six months and first year:

- **Importers** moving goods from the EU to the UK between 1 Jan 2021 and 30 June 2021 will have up to six months to submit a full customs declaration and pay any necessary tariffs. This also includes declaring any proof of origin.
- Until 31 December 2021, businesses do not need supplier's declarations from business suppliers in place at the time the goods are exported.