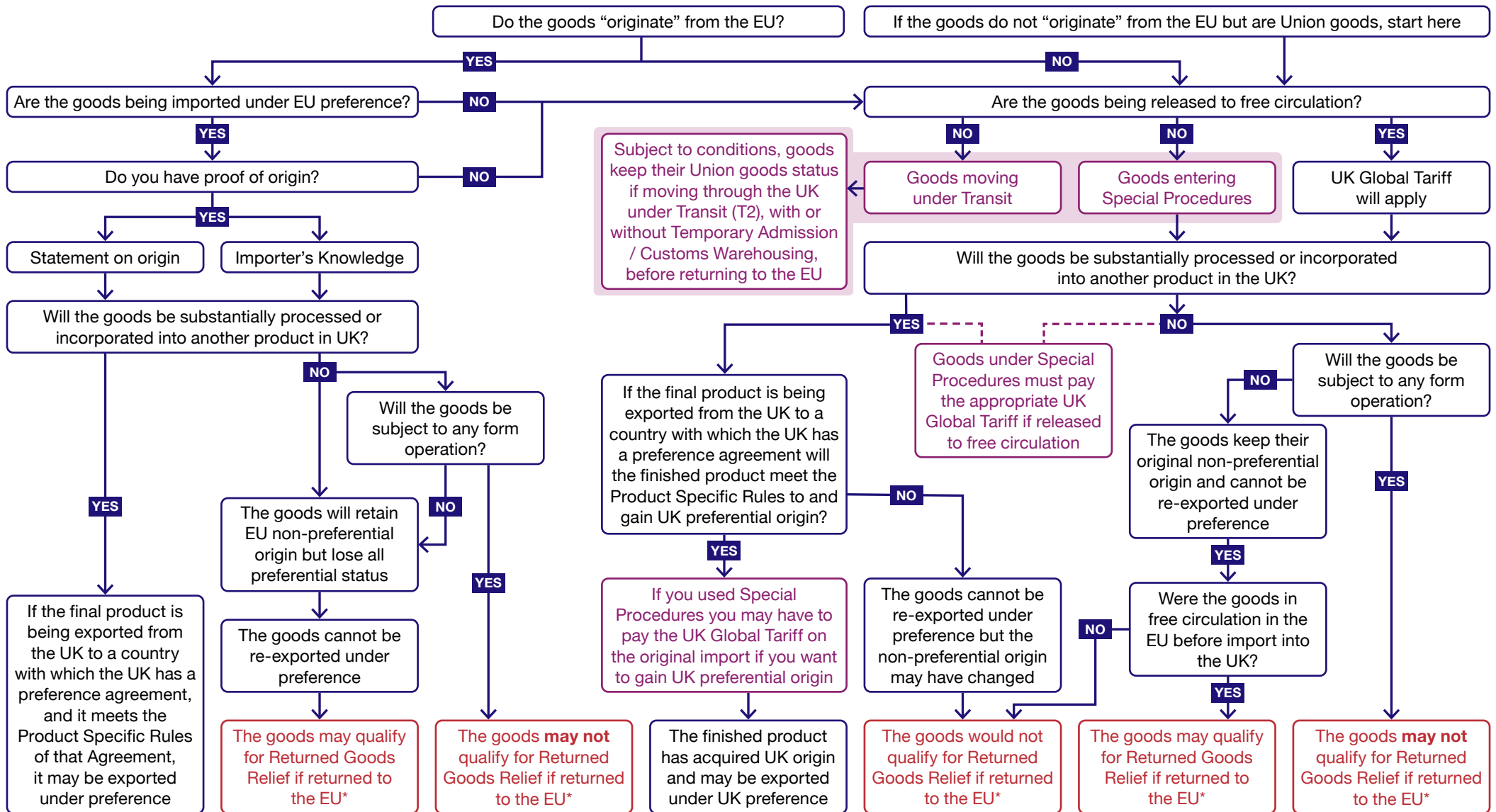




Importing from & re-exporting union goods to the EU

* Guidance on Returned Goods Relief into the EU must be obtained from the relevant EU customs authorities



Key terms

Origin/Originate	Rules of origin determine where your goods originate from. This means that the origin is the economic nationality of goods being imported and exported (where they have been produced or manufactured). It is not just where they have been shipped or bought from.
TCA preference	A zero rate of duty provided under the UK-EU Trade and Co-Operation Agreement (TCA).
Preference	A reduced or zero rate of duty provided under an agreement that the UK has entered into with another country.
Union goods	Union goods means: a) Goods wholly obtained in the EU and not incorporating goods imported from outside the EU. b) Goods imported into the EU and released into free circulation in the EU. c) Goods obtained or produced in the EU from goods in categories a) & b).
Preferential origin	Applies to goods that are being traded between the Parties to a preference agreement and which meet the rules of origin and origin procedures within that agreement.
Non-preferential origin	These are rules that apply for purposes other than preferential duty, for example, if trade embargoes or Anti-Dumping Duties apply or for compiling statistics.
Statement on origin	This is an origin declaration (also known as an 'invoice declaration') that is made by using a commercial document that has enough detail to identify the origin of the goods. This can be an invoice, packing list or delivery note.
Importer's knowledge	This allows the importer to claim preferential tariff treatment merely based on their own knowledge about the originating status of imported products.
Free circulation	This applies to goods that are duty paid and cleared by Customs and which can now be sold, or used within the customs territory.
Transit	The Common Transit Convention is used to ease the movement of goods between or through any common transit countries. The UK is a member of the Common Transit Convention.
Special Procedures	Customs special procedures allow you to store, temporarily use, process or repair your goods and get partial or full relief from import duty, or in some cases suspension of duty.
UK Global Tariff	The UK Global Tariff (UKGT) applies to all goods imported into the UK unless the country you're importing from has a trade agreement with the UK or an exception applies, such as a relief or tariff suspension or the goods come from developing countries covered by the Generalised Scheme of Preferences.
Returned Goods Relief	This is a relief that can be applied to goods which are being re-imported into the UK that have previously been exported from the UK. You may also be able to claim relief on goods that you re-export to the EU that have previously been exported from the EU, but you will need to check with the relevant EU customs authority.
Product specific rules	For every product traded under a free trade agreement, there is a corresponding product-specific rule (PSR) that must be met to demonstrate the product originates in the free trade area and qualifies for preferential tariff treatment.
Goods subject to any form operation	Goods that are not substantially processed or transformed but undergo some form of minimal processing.
Wholly obtained	Your goods are normally classed as 'wholly obtained' if they're natural products, or products manufactured entirely from them that completely originate from the country or territory covered in preference agreements.
Wholly produced	Wholly produced goods are those produced or manufactured exclusively from wholly obtained inputs.

Hyperlinks addresses

Title

Do the goods “originate” from the EU?

Are the goods being imported under EU preference?

Do you have proof of origin?

Importers Knowledge

Will the goods be substantially processed or incorporated into another product in UK?

Goods moving under Transit

Goods entering Special Procedures

UK Global Tariff will apply

If the final product is being exported from the UK to a country which the UK has a preference agreement will the finished product meet the Product Specific Rules to and gain UK preferential origin?

If you used Special Procedures you may have to pay the UK Global Tariff on the original import if you want to gain UK preferential origin

Returned Goods Relief

You can find more information about claiming Returned Goods Relief or Transit on GOV.UK. If you’re re-exporting goods back to the EU, you will need to get guidance from the relevant EU customs authority.

Hyperlink address

www.gov.uk/guidance/check-your-goods-meet-the-rules-of-origin

www.gov.uk/government/publications/rules-of-origin-for-goods-moving-between-the-uk-and-eu

www.gov.uk/guidance/claiming-preferential-rates-of-duty-between-the-uk-and-eu

www.gov.uk/guidance/get-proof-of-origin-for-your-goods

www.gov.uk/guidance/check-your-goods-meet-the-rules-of-origin

www.gov.uk/guidance/how-to-move-goods-between-or-through-common-transit-countries-including-the-eu

www.gov.uk/government/collections/pay-less-or-no-duty-on-goods-you-store-repair-process-or-temporarily-use

www.gov.uk/guidance/tariffs-on-goods-imported-into-the-uk

www.gov.uk/government/collections/the-uks-trade-agreements

www.gov.uk/guidance/check-your-goods-meet-the-rules-of-origin

www.gov.uk/guidance/pay-less-import-duty-and-vat-when-re-importing-goods-to-the-uk-and-eu