

eCustoms Helpdesk Notification

Number:	Ref: 036/2020
Subject:	EU-UK Trade and Cooperation Agreement – Preferential Tariff Treatment
Who should read:	All those involved in lodging electronic customs declarations
Related Notification:	None
Issued by:	eCustoms Helpdesk
Queries to:	Origin Section, Customs Division. Email: originsection@revenue.ie
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1. Introduction to the Common Customs Tariff

The 'Common Customs Tariff' (CCT) applies to goods being imported into the EU from non-EU countries. The CCT applies in all EU member states and the rates of duty differ depending on the product and its origin. Through the CCT, the EU ensures that domestic producers can compete fairly and equally on the internal market with manufacturers from third countries. The UK will become a third country from 1 January 2021.

2. Preferential Tariff Treatment

In the EU-UK Trade and Cooperation Agreement, tariff duties will be eliminated for trade between the EU and the UK where the relevant rules on origin are met. A claim for preferential tariff treatment for imports into Ireland can be made where the goods are of UK origin.

Proving the origin of a product is made by including a 'statement on origin' on an invoice or any other document that describes the product in sufficient detail to enable the identification of that product. The wording of the 'statement on origin' is given in Annex ORIG-4 of the [EU-UK Trade and Cooperation Agreement](#). See Appendix 1 - ANNEX ORIG-4: TEXT OF THE STATEMENT ON ORIGIN below.

An EU exporter using a 'statement on origin' is required to be registered on the Registered Exporter System (REX). However, there is no requirement to be registered on REX where the consignment value is below €6,000. Alternatively, a claim for preferential tariff treatment may be made on the basis of 'importer's knowledge'. This allows the importer to claim preferential tariff treatment based on information in the form of supporting documents or records provided by the exporter or manufacturer, which are in the importer's possession.

Claims for preferential tariffs are included in the Customs import declaration. See section 4.

3. The REX System

Irish exporters to the UK using a 'statement on origin' for consignments greater than €6,000 must register on the REX system. The REX system is a system of self-certification by exporters who have been registered on REX by Revenue. It simplifies export formalities by allowing the registered exporter to certify the preferential origin by including a specific declaration on the invoice or another commercial document identifying the exported products. Thus, the registered exporter is not obliged to apply for a certificate of origin for each export. Unregistered exporters may certify the origin of goods for consignments having a value which is below €6,000. Details on the authorisation to use the REX system, are available at [here](#).

4. Import Declaration Codes in AIS [Automated Import System] and AEP [Automated Entry Processing]

(a) AIS

To claim preferential origin for UK origin goods for release into free circulation in the EU the following codes are used:

- AIS Data Element 4/17 (Preference) should contain the code '300'.
- AIS Data Element 5/16 (Country of preferential origin) is 'GB'.
- AIS Data Element 2/3 (Documents produced, certificates and authorisations, additional references), one of the following codes should be used:
 - Where the claim for preferential tariff treatment is based on a 'statement on origin' for a single shipment, use code "U116" followed by NAI.
 - Where the claim for preferential tariff treatment is based on 'importer's knowledge', use code "U117" followed by NAI
 - Where the claim for preferential tariff treatment is based on a 'statement on origin' for multiple shipments of identical products, use code "U118" followed by NAI

(b) AEP

- SAD box 36 (Preference) should contain the code '300'.
- SAD box 34 (Country of origin) is 'GB'.
- SAD box 44 (Documents produced, certificates and authorisations, additional references) code N864 (Invoice Declaration) followed by the invoice number plus one of the following codes should be used:
 - Where the claim for preferential tariff treatment is based on a 'statement on origin' for a single shipment, use code "U116" followed by NAI.
 - Where the claim for preferential tariff treatment is based on 'importer's knowledge', use code "U117" followed by NAI.
 - Where the claim for preferential tariff treatment is based on a 'statement on origin' for multiple shipments of identical products, use code "U118" followed by NAI.

Note: The type of SAD would be 'IM' as GB is not an EFTA country.

5. Queries

For queries on the content of this notification please contact:

Origin Section, Customs Division - **Email:** originsection@revenue.ie

Appendix 1 – Trade and Cooperation Agreement Annex ORIG-4: Text of the Statement On Origin

The statement on origin referred to in Article ORIG.19 [Statement on origin] of this Agreement shall be made out using the text set out below in one of the following language versions and in accordance with the laws and regulations of the exporting Party. If the statement on origin is handwritten, it shall be written in ink in printed characters. The statement on origin shall be made out in accordance with the respective footnotes. The footnotes do not have to be reproduced. Bulgarian version; Croatian version; Czech version; Danish version; Dutch version; English version; Estonian version; Finnish version; French version; German version; Greek version; Hungarian version; Italian version; Latvian version; Lithuanian version; Maltese version; Polish version; Portuguese version; Romanian version; Slovak version; Slovenian version; Spanish version; Swedish version.

(Period: from _____ to _____ (1))

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

.....(4)

(Place and date)

.....

(Name of the exporter)

¹ If the statement on origin is completed for multiple shipments of identical originating products within the meaning of point (b) of Article ORIG.19(4) [Statement on Origin] of this Agreement, indicate the period for which the statement on origin is to apply. That period shall not exceed 12 months. All importations of the product must occur within the period indicated. If a period is not applicable, the field may be left blank.

² Indicate the reference number by which the exporter is identified. For the Union exporter, this will be the number assigned in accordance with the laws and regulations of the Union. For the United Kingdom exporter, this will be the number assigned in accordance with the laws and regulations applicable within the United Kingdom. Where the exporter has not been assigned a number, this field may be left blank.

³ Indicate the origin of the product: The United Kingdom or the Union.

⁴ Place and date may be omitted if the information is contained on the document itself.