

eCustoms Helpdesk Notification

Number:	Ref: 16/2021
Subject:	Completing import declarations for EU origin goods imported from the UK
Who should read:	All those involved in lodging electronic customs declarations
Related Notification:	eCustoms Helpdesk Notification Ref: 036/2020
Issued by:	eCustoms Helpdesk
Queries to:	Origin Section, Customs Division. Email: originsection@revenue.ie
Issue Date:	28 January 2021

1. EU-UK Trade and Cooperation Agreement

The EU-UK Trade and Cooperation Agreement (EU-UK TCA) has eliminated tariff duties for trade between the EU and the UK where the relevant rules on origin are met. It is important to note that:

- A claim for preferential tariff treatment for imports into Ireland can be made **only where the goods are of UK origin**.
- A claim for preferential tariff treatment for imports into the UK can be made only where the goods are of EU origin.

Importers into Ireland claiming the preferential tariff rate must be able to prove that the goods they are importing are of UK preferential origin as required by the Rules of Origin in the Agreement and must claim the preferential rate on their import declaration. Further details are available at:

[EU-UK Trade and Cooperation Agreement](#)

2. Goods of EU Origin imported to the EU from the UK

Goods of EU origin released for free circulation in the UK that have **not** been processed in the UK as required by the Rules of Origin in the EU-UK TCA do not acquire UK origin. The EU-UK TCA preferential tariff rates cannot be claimed for re-import of these goods into the EU. The goods have non-preferential origin and third country tariffs are applicable on subsequent re-import to the EU.

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

a) AIS

The correct coding to be used for EU origin goods that have non preferential origin on their subsequent re-import into Revenues import systems are:

- AIS Data Element 4/17 (Preference) should contain the code '100'.
- AIS Data Element 5/16 (Country of origin) is 'EU'.

(b) AEP

- SAD box 36 (Preference) should contain the code '100'.
- SAD box 34 (Country of origin) is 'EU'.

4. Queries on the content of this notification

Any enquiries in relation to this notification should continue to be directed to the Origin and Valuation Unit through MyEnquiries, email: Origin&QuotaSection@revenue.ie