

eCustoms Helpdesk Notification

Number:	Ref: 13/2026
Subject:	EU – USA preferential origin
Who should read:	All those involved in lodging electronic customs declarations
Related Notification:	N/A
Issued by:	eCustoms Helpdesk
Queries to:	originquotasection@revenue.ie
Issue Date:	15/07/2026

1. Introduction

Since 1 July 2026 imports of certain goods from the USA are eligible for favourable 0% tariffs and quotas.

The importer must prove each of two conditions:

- That the goods comply with the EU non-preferential rules of origin.
- The goods are transported directly from the USA to the EU.

Further details are contained in [EU Regulation 2026/1455 \(Duties on USA origin goods\)](#) and [EU Regulation 2026/1422 \(EU non-preferential origin rules\)](#).

2. Proof required

Non-preferential origin

At the time of import, the importer must hold supporting documents showing the goods meet the conditions of the EU product specific rules of origin for the imported product.

These rules are here:

[EU non-preferential rules of origin](#)

Direct Transport

Under Direct Transport goods must move directly from USA to the EU. If they enter a third country, they must be transported under customs control using transit or customs warehousing.

Failure to demonstrate compliance with both conditions by means of supporting documentation at time of import will result in rejection of the claim by customs.

3. Import Declaration Codes

To claim preferential origin upon release for free circulation in the EU the following codes need to be used:

- DE 4/17 (Preference) in AIS should contain the code '300'.
- DE 5/16 (Country of Preferential Origin code) should have 'US' entered as the country of origin.
- In DE 2/3 (Documents Produced, Certificates and Authorisations and Additional References), code U190 should be used, and no specified document type is required.

4. For queries on the content of this notification please contact:

Origin Section,
Customs Division.

Mail to: origin@revenue.ie

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