

Procedures for importing from the UK

Checklist

1. **Verify** that your products are subject to an import duty when importing in the EU.
This can be checked on [Access2markets](#).
2. **Decide** if you are eligible to claim the preference (meaning: paying 0% customs duties)
 - based on a **statement on origin provided by the UK exporter**, or
 - based on your own knowledge (**Importers Knowledge**) that the product is originating.
 - a. If the first, **obtain** the statement on origin from the UK exporter.
 - b. If the second, **be sure** that you have the relevant documents to demonstrate that the product is originating. You may obtain those documents from records on the production process, if you have direct access to them, or from the UK exporter, if they wish to share them with you.
3. **Check** that the statement on origin provided by the UK exporter contains an exporter reference number (a GB EORI number).
4. **Assure** that the products, between exportation from the UK and declaration for importation in the EU, are not altered or transformed, respect the 'non-alteration' rule.
5. **Claim** the preference by **entering** in your declaration, the code relating to preferential import and the code 'GB' or 'UK' for the preferential country of origin. Furthermore, you shall enter:
 - a. If you base the claim on a statement on origin, the code 'U116' (statement on origin for a single consignment) or 'U118' (statement on origin for multiple consignments).
 - b. If you base the claim on your knowledge, the code U117.
6. **Keep** for a minimum of three years:
 - a. If you base the claim on a statement on origin, the statement on origin, and when required by customs officers, **provide** a copy of the statement.
 - b. If your claim was based on your own knowledge, all relevant records demonstrating that the product satisfies the requirements for obtaining originating status.
7. **Be ready** for a possible verification check of the origin by customs officers.

Importation of second-hand cars from the UK

Importers of second-hand cars from the UK into Ireland, can claim a preferential tariff rate under the EU-UK Trade and Cooperation Agreement (TCA), where they can provide proof that the imported cars are of UK preferential origin.

The proofs of UK origin required by Revenue are:

1. Statement on origin

A 'statement on origin' from the UK exporter is to be made out on an invoice or any other document that describes the car in sufficient detail to identify it.

Irish importers requesting the issue of a 'statement on origin' by a UK exporter must satisfy themselves, that the UK exporter will be able to provide supporting documents/information pertaining to the fulfilment of origin criteria, which in this case would be:

- the ex-works value of the car as well as the value of all the non-originating materials used in the production of that car.

Or

2. Importer's Knowledge

A claim for a preferential origin tariff rate may be made on the basis of supporting documents, or records provided by the exporter or manufacturer which are in the importer's possession. These documents, proving the originating status of the car must be available for inspection by customs officers if requested. They must be retained for a period of three years from the date of importation.

Classification of Motor Vehicles

You can use [TARIC](#) to classify. Cars are usually classified under heading 87.03.

Origin Rule for Cars

For a UK originating car that is not a hybrid or electric, the value of non-originating material used in production must not exceed 45% of the ex-works price.

For hybrid or electric cars, the rules involve the origin of the battery and can be found in [Decision No 1/2023 of the Partnership Council established by the Trade and Cooperation Agreement between the EU and the UK](#).