

FAQs: Tariffs and Rules of Origin (RoO) in the UK-EU Trade and Cooperation Agreement

1) Can I export tariff free under the new UK-EU trade deal?

As of 1 January 2021, **goods exported to the EU are eligible for zero tariffs if the goods meet the Rules of Origin requirements set out in the Agreement and have the right documentation.** If not, the goods may be subject to EU tariffs.

The same applies for imports to the UK from the EU.

2) What are Rules of Origin?

Rules of Origin determine the ‘economic nationality’ of a good. They are a standard part of free trade agreements (FTAs).

Rules of Origin ensure that only goods produced in the countries party to the FTA (the UK or the EU) benefit from zero tariffs.

3) How do I comply with Rules of Origin?

First, traders need to understand **whether their good meets the applicable rules.** To do this they need to classify the good to find its Harmonized System Code and then consider the relevant rules for that good. Traders can do this using this online tool:

<https://www.gov.uk/check-duties-customs-exporting>

Second, traders need to understand **how to demonstrate origin to the customs authorities** and what paperwork they need to include with the good when exported. Traders can self-declare goods meet the rules by making out a **statement on origin.** Alternatively, the importer can use **importer’s knowledge,** and traders may need to provide other information. Traders should look at the origin procedures in the text of the Agreement: [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/948119/EU-UK Trade and Cooperation Agreement 24.12.2020.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/948119/EU-UK_Trade_and_Cooperation_Agreement_24.12.2020.pdf)

4) What if I am importing goods into GB and then (re-)exporting them to the EU?

The UK is no longer part of the EU Customs Union. This means that goods imported into GB cannot move freely between GB and EU Member States or vice versa. To be eligible for zero tariff export to the EU, these goods still need to comply with Rules of Origin. **This means there must be some production in the UK.** This applies to EU origin goods as well as to goods from the rest of world.

If traders move goods through GB from one EU Member State to another without the goods entering UK customs territory (i.e. without entering free circulation in GB), the goods may not need to meet Rules of Origin.

6) Can I use a customs agent to help me with Rules of Origin?

Yes. There is guidance available on how to find a customs agent:

<https://www.gov.uk/guidance/appoint-someone-to-deal-with-customs-on-your-behalf>

Compliance remains ultimately the responsibility of the exporter.

7) Do I need a declaration from my supplier?

If the goods you are exporting incorporate originating materials from a supplier, **you may need a declaration from your supplier to meet Rules of Origin requirements.**

Until 31 December 2021, exporters may make out statements on origin based on supplier's declarations even if they do not have all the relevant supplier's declarations in hand at the time they make the statement on origin. Exporters must be confident that the exported goods meet the Rules of Origin requirements and may be asked to retrospectively provide a supplier's declaration after this date.

8) Where can I go for more information?

For full Rules of Origin guidance on trading with the EU, go to:

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