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Part of **Brexit transition: new rules for 2021** (<https://www.gov.uk/transition>)

Guidance

Claiming preferential rates of duty between the UK and EU from 1 January 2021

How to claim preferential rates of duty on goods covered in the UK's deal with the EU and how to declare goods imported into the UK on your import declaration.

Published 28 December 2020

From:

HM Revenue & Customs (<https://www.gov.uk/government/organisations/hm-revenue-customs>)

Brexit transition: new rules for 2021

The UK has agreed a deal with the EU. This page tells you the new rules from 1 January 2021.

Use the Brexit checker to get a personalised list of actions (<https://www.gov.uk/transition>) and sign up for email updates.

For current information, read: check if you can claim a preferential rate of duty (<https://www.gov.uk/guidance/import-and-export-goods-using-preference-agreements>)

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From 1 January, if your goods originate in the EU or UK, you may be able to claim a preferential rate of duty (<https://www.gov.uk/guidance/import-and-export-goods-using-preference-agreements>) when imported into the respective countries and released to free circulation. This means they'll be free of Customs Duty.

Rules of origin

To claim preferential rates of duty, your product must originate in the EU or UK (as the exporting country) as set out in Chapter 2 of the Trade and Cooperation Agreement (<https://www.gov.uk/government/publications/agreements-reached-between-the-united-kingdom-of-great-britain-and-northern-ireland-and-the-european-union>) 'rules of origin' and the 'Product Specific Rules of Origin' contained in Annex ORIG-2.

The introductory notes to product specific rules of origin can be found in Annex ORIG-1.

You'll need to know how to classify your goods (<https://www.gov.uk/guidance/finding-commodity-codes-for-imports-or-exports>) when checking the product specific rules.

If your goods do not meet the rules of origin requirements (or if you cannot prove that the goods meet them) you'll still need to pay Customs Duty. To find out the rate of duty, you'll need to classify your goods correctly (<https://www.gov.uk/guidance/finding-commodity-codes-for-imports-or-exports>).

Proof of origin

To benefit from preferential tariffs when importing into the UK from the EU (or importing into the EU from the UK), the importer will be required to declare they hold proof that the goods comply with the rules of origin.

You'll be entitled to claim the preferential rate of duty if you have either:

- a statement on origin that the product is originating made out by the exporter
- the importer's knowledge that the product is originating

If you're delaying your declarations for goods imported into the UK from the EU (<https://www.gov.uk/guidance/declaring-goods-brought-into-great-britain-from-the-eu-from-1-january-2021>) you only need to include the declare a proof of origin when you make your supplementary declaration.

Statement on origin

The text for a statement on origin is in Annex ORIG-4 of the Trade and Cooperation Agreement (<https://www.gov.uk/government/publications/agreements-reached-between-the-united-kingdom-of-great-britain-and-northern-ireland-and-the-european-union>).

When exporting from the EU to the UK a statement on origin can be made out by any exporter where the value of the consignment is 6,000 euros (currently £5,700) or less. Above this amount the EU exporter must have a Registered Exporter (REX) number and include it in the statement.

When exporting to the EU you must include your EORI number in any statement you issue to your EU customer, regardless of the value.

The statement on origin must be provided on an invoice, or any other commercial document (excluding a bill of lading), describing the originating product in sufficient detail to enable its identification.

It will be valid for 2 years from the date it was made out on imports into the UK and 12 months for imports into the EU.

Importers knowledge

'Importers knowledge' allows the importer to claim preferential tariff treatment based on evidence they have obtained about the originating status of imported products (<https://www.gov.uk/guidance/get-proof-of-origin-for-your-goods>). This evidence must be in the importer's possession, be in form of supporting documents or records which may be provided by the exporter or producer and provide evidence that the product qualifies as originating.

As the importer is making a claim using their own knowledge, no statement on origin has to be provided by the exporter or producer.

Suppliers' declarations

Until 31 December 2021, if you're claiming preference on the basis of the importer's knowledge or making out a statement on origin, you do not need to hold a supplier's declaration (<https://www.gov.uk/guidance/using-a-suppliers-declaration-to-support-a-proof-of-origin>) at the time you're claiming preference for goods imported from or to the EU.

But the importer must be confident that the goods meet the rules of origin. You must make every effort to obtain suppliers declarations retrospectively.

How to claim a preferential rate of duty

If you're importing goods into the UK, there's a different way to claim the preferential rate of duty depending on which system you're using to make your import declaration.

If you're using the Customs Handling of Import and Export Freight (CHIEF) system

Box number	What you must include
Box 36	must include a preference code in the 300 series.
Box 47c Field 1	Must be coded 'A'.

Box number	What you must include
Box 44	<p>Must include one of the following codes, as appropriate:</p> <ul style="list-style-type: none"> • U110 – if the claim is based on a ‘statement on origin’ for a single shipment • U111 – if the claim is based on a ‘statement on origin’ for multiple shipments of identical products to cover a 12-month • U112 – if the claim is based on importers knowledge (this must be declared with status code JP) <p>U110 and U111 must be declared with one of these status codes AE, AF, AG, AP, AS, AT, GE, GP, HP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB and the commercial document reference number.</p>

If you’re using the Customs Declaration Service (CDS)

Data Element (DE)	What you must include
DE 4/17	Must include a preference code in the 300 series.
DE 2/3	<p>Must include one of the following codes, as appropriate:</p> <ul style="list-style-type: none"> • U110 – if the claim is based on a ‘statement on origin’ for a single shipment • U111 – if the claim is based on a ‘statement on origin’ for multiple shipments of identical products to cover a 12-month • U112 – if the claim is based on importers knowledge (this must be declared with status code JP) <p>U110 and U111 must be declared with one of these status codes AE, AF, AG, AP, AS, AT, GE, GP, HP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB and the commercial document reference number.</p>

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