Claiming preferential rates of duty between the UK and EU

In order for United Kingdom origin goods to qualify as preferential origin for exports, or EU goods to qualify on imports, the importer will need to declare they hold proof that the goods comply with the rules of origin.

For United Kingdom imports from the European Union until 31 December 2021 there is an easement for business where it is not necessary to hold a supplier's declaration at the time that the statement was issued (on the import declaration).

From 1 January 2022 the UK importer must hold a supplier's declaration, the usual method would be as a declaration on the commercial invoice, an alternative would be a statement on a standalone document covering several shipments over a period of up to twelve months for exports to the EU, or two years for imports to the United Kingdom.

Full information is available on the GOV.UK website and the Trade and Cooperation Agreement between UK and EU .

A summary of the statements for commercial invoices are as below: -

Exports UK to EU

"The exporter of the products covered by this document (Exporter Reference No EORI GB…….) declares that, except where otherwise clearly indicated, these products are of United Kingdom preferential origin."

The exporter EORI must be stated regardless of the goods value.

Imports EU to UK

Up to a value of Euro 6000

"The exporter of the products covered by this document declares that, except where otherwise clearly indicated, these products are of European Union preferential origin."

Over the value of Euro 6000

"The exporter of the products covered by this document (Exporter Reference No REX…….) declares that, except where otherwise clearly indicated, these products are of European Union preferential origin."

Import note If the exporter does not hold a REX number the goods do not qualify for preferential status even if originating from the EU.

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All transactions are subject to the trading conditions of The British International Freight Association

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