

How to claim preferential tariffs

There are two ways in which you can claim proof of origin:

- A statement on origin completed by the exporter on a commercial document; or
- Importer's knowledge which is knowledge obtained and held by the importer that the goods are originating.

Suppliers' declarations sit behind the proof of origin. They provide supporting evidence of the originating status (if relevant) of the inputs, materials or ingredients used.

Statement of origin & importer's knowledge

You must have evidence to prove your goods meet rules of origin. You may also require evidence of origin from your supplier, such as a supplier declaration.

An exporter can self-declare that their goods meet the Rules by making out a statement on origin and sending this to the customer with the export. The customer can use this as the basis of their claim for zero tariffs.

Importers can alternatively claim for zero tariffs based on importer's knowledge. Where this option is used, you do not need to provide your customer with a statement on origin, though they may ask you to provide other information about the goods to support their claim.

(Period: from _____ to _____⁽¹⁾)

The exporter of the products covered by this document (Exporter Reference No ...⁽²⁾) declares that, except where otherwise clearly indicated, these products are of ...⁽³⁾ preferential origin.

_____⁽⁴⁾

(Place and date)

(Name of the exporter)

¹ If the statement on origin is completed for multiple shipments of identical originating products within the meaning of point (b) of Article ORIG.19(4) [Statement on Origin] of this Agreement, indicate the period for which the statement on origin is to apply. That period shall not exceed 12 months. All

482

Example statement of origin

Supplier declarations

Supplier declarations are required at the point of claiming preference. Preference can also be applied retrospectively.

By completing a supplier declaration, the supplier declares the originating status of the goods they provide to their customer, who needs this information to make out a statement on origin (the exported goods are either the finished product from the supplier or a product incorporating the delivered material).

Supplier declarations can be verified by the customs authorities as part of their checks to ensure the goods meet the Rules of Origin.

SUPPLIER'S DECLARATION

I, the undersigned, the supplier of the products covered by the annexed document, declare that:

1. The following materials which do not originate in [indicate the name of the relevant Party] have been used in [indicate the name of the relevant Party] to produce these products:

Description of the products supplied ⁽¹⁾	Description of non-originating materials used	HS heading of non-originating materials used ⁽²⁾	Value of non-originating materials used ⁽³⁾
Total value			

2. All the other materials used in [indicate the name of the relevant Party] to produce those products originate in [indicate the name of the relevant Party]

I undertake to make available any further supporting documents required.
 _____ (Place and Date)
 _____ (Name and position of the undersigned, name and company)
 address _____ of _____ (Signature)(6)

Example supplier declaration

Easements ending January 2022

To reduce the administrative burden for UK importers and exporters, there were two easements in place for the first year:

- Until 31 December 2021, importers moving goods from the EU to the UK have **175 days** from when the goods were imported to submit a full customs declaration and pay any necessary tariffs. This also includes declaring any proof of origin.
- Until 31 December 2021, businesses do not need suppliers' declarations in place at the point of claiming preference. They will be needed from **1st January 2022** onwards.

When is a supplier declaration required?

Product

Spark-ignition reciprocating or rotary internal combustion piston engines (84.07.31)



Rule

The MaxNom 50% of Ex Works Price is a value add rule, this means the value of the non-originating inputs to the engine must not exceed 50% of the ex-works price of the finished engine.

Explanation

If all of the inputs to the engine are worth more than 50% of the ex-works value, you would need a supplier declaration to prove that no more than 50% are non-originating. For example, if the total value of the materials was 55% of the ex-works price, you would need a supplier declaration to prove that 5% is originating.

When is a supplier declaration not required?

Product

Sulphuric acid; oleum (HS 28.07.00)



Rule

Non-originating inputs used in production of a product must be classified in a different subheading of the Harmonised System (6-digit HS code), undergo a special processing procedure (i.e a chemical reaction) or make up less than 50% of the final ex-works value of the product.

Explanation

If you chose to use the specific processing rule or the CTSH rule and your production complies with this rule, you would not need a supplier declaration.

However, if you chose to use a maximum non-originating material rule, you may need a supplier declaration to prove the origin of the inputs.

Summary

You only need supplier declarations for goods that influence the originating status of the final product.

Imported goods that the Product Specific Rule allows you to use do not require a supplier's declaration, e.g. the change in tariff heading rule.

Each consignment of goods can have a separate suppliers' declaration, or a long-term suppliers' declaration can be used.



Important links

- How to claim preferential (zero) tariffs when trading with the EU: <https://www.gov.uk/guidance/claiming-preferential-rates-of-duty-between-the-uk-and-eu-from-1-january-2021>
- Full guidance on Rules of Origin when trading with the EU: <https://www.gov.uk/government/publications/rules-of-origin-for-goods-moving-between-the-uk-and-eu-from-1-january-2021>
- Contact the Export Support Service: <https://www.gov.uk/ask-export-support-team>
- Online tool to check which Rules of Origin apply to your exports: <https://www.gov.uk/check-duties-customs-exporting>.
- Online tool to check which Rules of Origin apply to your imports: <https://www.gov.uk/trade-tariff>
- For help on importing & exporting, contact HMRC using the guidance here: <https://www.gov.uk/government/organisations/hm-revenue-customs/contact/customs-international-trade-and-excise-enquiries>.
- Information on staged customs controls when importing into the UK: <https://www.gov.uk/government/publications/the-border-operating-model>
- Information on delaying declaration on EU goods: <https://www.gov.uk/guidance/delaying-declarations-for-eu-goods-brought-into-great-britain>.
- Guidance on insufficient production: <https://www.gov.uk/government/publications/rules-of-origin-for-goods-moving-between-the-uk-and-eu/5-insufficient-production-for-manufacturing-and-agri-food-processes>.

