

Implementation of the EU-UK TCA

Checklists for businesses

I am an EU exporter, exporting to the UK

10 STEPS TO TAKE

1. VERIFY that you are an exporter as defined by the TCA (a producer or a trader) and you are located in the EU. An exporter for the purpose of the TCA does not necessarily need to be the person lodging the export declaration.
2. VERIFY that your products are subject to an import duty when importing in the UK
3. DETERMINE whether the products you export have EU originating status in accordance with the requirements laid down in the TCA^[1].
4. BE REGISTERED in the EU Registered Exporters (REX) System and HAVE a REX number (if you export consignments whose value exceeds EUR 6 000)
5. GATHER adequate information from your production process or your suppliers, demonstrating that the product is originating. During 2021, you may gather the supplier's declarations from your supplier's for the statements you are making out in 2021. From 2022 onwards you should have the supplier's declarations before making out the statement on origin
6. ARRANGE contractually with the importer in the UK whether (s)he will claim preferential tariff treatment on the basis of a statement on origin made out by you or on the basis of importer's knowledge (which may imply that you provide that importer with sufficient information to acquire that knowledge). You are not obliged to share that information and documents with the importer if you do not wish to do so. In that case you may decide to provide the importer with a statement on origin instead.
7. MAKE OUT a statement on origin (if it is the chosen basis for the claim, see pt. 6) on an invoice or another document, which allows precisely identifying the originating products, for a single shipment or for multiple shipments of identical products, using the text in Annex 4 of the TCA. PROVIDE in the statement all the information required. There is no need to sign the statement.
8. KEEP a copy of the statement on origin and all other relevant records (for example supplier's declarations) for a minimum of 4 years, to respond to any subsequent verification.

^[1] PART TWO: TRADE, TRANSPORT, FISHERIES AND OTHER ARRANGEMENTS , HEADING ONE: TRADE
TITLE I: TRADE IN GOODS, Chapter 2: Rules of origin, Section 2: Origin procedures

9. ASSURE that your products, between their exportation from the EU and their declaration for importation in the UK, are not altered or transformed i.e. that the products respect the 'non-alteration' rule.
10. PROVIDE the importer in the UK with the statement on origin (if it is the chosen basis for the claim) and BE READY for a possible subsequent verification, upon request from the customs authority of the UK, by the competent customs authority of the Member State in which you registered in REX, of the EU originating status of the product.

I am an EU importer, importing from the UK

10 STEPS TO TAKE

1. VERIFY that your products are subject to an import duty when importing in the EU.
2. DECIDE if you want to claim the preference (meaning: paying 0% customs duties) based on a statement on origin provided by the UK exporter, or instead, you will claim the preference based on your own 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 information (documents) to demonstrate that the product is originating. You may obtain those documents from records on the production process, if you have a direct access to them, or from the UK exporter, if he wishes 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 their exportation from the UK and their declaration for importation in the EU, are not altered or transformed, i.e. that the products respect the 'non-alteration' rule.
5. CLAIM the preference by INTRODUCING in your import declaration the code relating to preferential import and the code 'GB' for the preferential country of origin. Furthermore, you shall introduce:
 - a. If you base the claim on a statement on origin, the code 'U116' (statement on origin for single consignment) or 'U118' (statement on origin for multiple shipments)
 - 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 the customs authority of the Member State of importation, PROVIDE a copy of the statement to that customs authority.

- 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. If you are importing small consignments of products originating in the UK from a private person to a private person of less than EUR 500 or in traveller's luggage of less than EUR 1200, in both cases not by way of trade (thus excluding 'on-line shopping'), you do not need to base your claim on a statement on origin or on your own knowledge. However, by claiming the preference for those consignments, you declare that they are actually originating to the customs authority of the Member State of importation
 8. BE READY for a possible verification of the origin by the customs authority at the time the import declaration is submitted and the claim for preference made, or after the importation of the products and the granting of the preference.
 9. PROVIDE to the customs authority of the Member State of importation , upon its request in case of verification:
 - a) if the claim was based on a statement on origin, the statement on origin. The customs authority may also request additional information pertaining to the fulfilment of the conditions for the products to be considered originating, but you are not obliged to provide it; the customs authority of the Member State of importation may choose instead or afterwards to request the customs authority in the UK to assist in the verification;
 - b) if the claim was based on your knowledge, with information pertaining to the fulfilment of the conditions for the products to be considered originating. You may need to provide additional information or specific documentation if the customs authority so requires.

ADD any other information that you consider relevant for the purpose of verification.

10. COMPLY with the appropriate precautionary measures including guarantees if the customs authority decides to suspend the granting of preferential tariff treatment to the product concerned while awaiting the results of the verification.