



HM Revenue
& Customs

Rules of origin procedures and special procedures

February 2021

Traders need to:

1. Classify their goods
2. Look up the origin rule(s) in the UK-EU Trade Co-operation Agreement (TCA)
3. Check their goods meet the rules
4. Sort out supply chain documentation (i.e. declarations from suppliers/exporters)



Classifying goods

- Classification is when the right commodity code number from the Tariff for a particular product is determined. The right code is vital in identifying whether there is a preferential arrangement available for your goods, so this needs to be determined before considering whether the rules of origin are met.
- Importers or exporters are legally responsible for classifying their goods correctly - even if they employ an agent to fill in their customs declarations.
- The complexity of classification means it can be a common issue for customs error.



Rules of origin - principles

What are rules of origin?

- Rules of origin determine where goods 'originate', i.e. not where they have been shipped from, but where they have been produced or manufactured.
- As such, the 'origin' is the 'economic nationality' of goods traded in commerce.
- The tariff classification, value and origin of a good are will determine the customs tariff treatment is applied.
- For customs matters, there is a distinction between two types of origins, notably **non-preferential origin** and **preferential origin**.



Non-preferential origin

- Non-preferential rules of origin are used to determine the country of origin of goods for the application of the most-favoured nation treatment (MFN) but also for the implementation of a number of commercial policy measures such as anti-dumping and countervailing duties, trade embargoes, safeguard measures and quantitative restrictions or tariff quotas.
- They are also used for trade statistics, public tenders and origin marking.
- The UK applies its own set of non-preferential rules of origin provisions, which have been based on the EU's but which may be different from those of any other third country.



Preferential origin

- Preferential rules of origin, such as those in the TCA, determine whether goods qualify as originating from certain countries, for which special arrangements and agreements apply.
- Where all the rules are met, goods with preferential origin are eligible to be imported under the preferential tariff.
- Goods claiming the preferential tariff must have proof of origin.



How goods **gain** preferential origin status

- Goods can gain preferential status if they are **wholly obtained** in a territory or produced from materials that are **wholly originating**.
- Goods/materials that are imported can gain preferential origin status if they are further processed or incorporated with originating materials to produce a different product. This further processing must satisfy the product specific rules – which are different for different products.
- These rules could require a change of tariff heading, a limit on the non-originating material that can be used or an increase in the value.
- Under the TCA EU originating material can be cumulated (processed) with UK originating goods with the finished good gaining UK preferential origin if the processing on the EU material goes beyond ‘insufficient’.
- Also under the TCA, processing carried out in the EU on non-originating material can be cumulated with processing carried out in the UK. This allows the finished product to gain UK preferential origin if the combined processing meets the TCA origin rule. The processing carried out on the non-originating material in the EU should be evidenced by a supplier’s declaration.



How goods **lose** preferential origin status

- The general principle is that goods lose preferential status when they are exported from the customs territory in which they originate and enter free circulation in a different territory.
- They would have to be processed in the country of import in accordance with the rules of an agreement before they could qualify again.
- Under certain conditions, goods that have lost their preferential status may be returned to the country of origin and claim a relief.
- A relief is not preference.



How goods lose preferential origin status (continued)

- There is an exception - of sorts: the goods keep their status as Union goods (and are therefore free from duty on their return to the EU) if kept under a **transit procedure** (i.e. not claiming preference).
- The transit procedure can be interrupted by storing the goods in a **customs warehouse** before resuming their journey.
- However, you will need to get authorisations from HMRC and complete additional paperwork, including keeping a continuous audit trail. When goods are sent back to the same place they came from, Returned Goods Relief is usually a better option in most cases.



Returning unaltered goods

- Goods that were in free circulation (for example) in the EU prior to being imported into the UK, and which are not processed in any way in the UK, other than to keep them in the same condition, may be re-exported back to the same supplier without paying duty on their re-importation in the EU. This is called **Returned Goods Relief** (see slide 22).
- This process does not involve claiming preference when the goods are re-exported.
- If the goods arriving from the EU were not of EU preferential origin, then they would be subject to the UK Global Tariff if they were released into free circulation prior to their return.



Relevant customs procedures

Other facilitations: special procedures & reliefs

Customs special procedures could be used to prevent a tariff being charged on return to the EU, or prevent both UK and EU tariffs being charged:

- **Returned Goods Relief** provides relief from customs duty and import VAT for goods that are exported from the customs territory and re-imported within three years of export. *Note: The EU's RGR rules will apply to goods going back to the EU.*
- **Customs warehousing** - allows for goods not in free circulation to be stored without payment of customs duty, and where appropriate excise duty or import VAT, in a customs warehouse.



Other facilitations: special procedures & reliefs (continued)

- **Inward Processing** allows for the payment of customs duties, import VAT and excise duties to be suspended on imported goods whilst processing is taking place.
- **Outward Processing** allows for the temporary export of goods for processing or repair, and to re-import the processed products whilst retaining domestic status or with partial relief from import duties.



Special procedures

To hold a special procedures authorisation you will be required to meet the following criteria:

- be financially solvent
- have a good history of compliance
- maintain adequate records
- Established in the UK (apart from Temporary Admission)
- To use a procedure in the UK, you will usually need to hold an authorisation issued by HMRC. The exception relates to 'occasional users': people who are able to claim relief at the time of importation. Yet this is restricted to 3x pa and has a £500,000 limit.
- Depending on the special procedure, an authorisation (excluding occasional users) can take up to 30 days, for custom warehousing it can take up to 60 days.



Customs warehousing – how it works

- Allows for goods not in free circulation to be stored without payment of customs duty, and where appropriate excise duty or import VAT, in a customs warehouse
- To operate a customs warehouse, an authorisation will need to be issued by HMRC.
- Goods of different custom status can be stored together as long as they can be identified at all times (common storage).
- You can carry out some repairs or processing to your goods in a customs warehouse without using inward processing, this is known as usual forms of handling (i.e. repairs of packing, stocktaking, sampling and weighing goods)
- The warehouse keeper is required to keep and maintain records of all goods moving in and out of their warehouse. All discrepancies identified must be accounted for.
- Depositors are similarly required to keep accurate records of all movements for a minimum of 4 years.



Customs warehousing – how it works (continued)

There are two types of Warehouse:

- Private warehouse – holder of the procedure and the holder of the authorisation is the same
- Public warehouse – responsibilities lie with the holder of authorisation (warehouse keeper) and the holder of the procedure (importer)



Inward Processing – how it works

- Allows non-UK goods to be imported for repair or processing. Import taxes are suspended while goods are being processed or repaired.
- You must apply to HMRC for authorisation to use Inward Processing (IP).
- If the processed goods are released from IP to free circulation, customs duties and VAT become payable.
- For release in to free circulation, there are two choices as to how the duty due is to be calculated. Traders can opt to use either the value and duty rate of the IP goods at the time of declaration to IP or the value and duty rate of the goods at the time of release to free circulation.
- Alternatively, the goods may be re-exported (without payment of customs duties and VAT) or entered to another duty suspensive procedure.



Inward Processing – how it works (continued)

An example (reverse of Outward Processing):

- Trader Imports raw materials from outside the UK for processing (e.g. fabric for processing into garments) – this is covered by an ‘Import’ customs declaration.
- Once processed, the garments are either re-exported or released to free circulation – both are covered by a customs declaration and a Bill of Discharge

Note -

- Inward processing can be used in combination with claiming preference under the TCA.





HM Revenue
& Customs

RoW to UK to EU Export Flow How Inward Processing works



Outward Processing – how it works

- Allows for the temporary export of goods for processing or repair, and to re-import the processed products whilst retaining domestic status or with partial relief from import duties
- Before you can claim any duty relief you must apply for an Outward Processing authorisation and make sure your exported goods and the process or repair they undergo are eligible for duty relief.
- To be eligible the goods must:
- originate in the UK
- have been imported to free circulation in the UK with all customs formalities completed and customs charges paid in full



Outward Processing – how it works (continued)

An example:

- Trader sends free circulation raw materials outside the UK for processing (e.g. fabric for processing into garments) – this is covered by an ‘export’ customs declaration.
- Once processed, the garments are returned to the UK where OPR is claimed – this is covered by an ‘import’ customs declaration.
- Customs charges are only due on the “**added value**” – i.e. Customs charges are not due on the original value of the raw materials



Returned Goods Relief – how it works

- Provides relief from customs duty and import VAT for goods in free circulation that are exported from the customs territory and re-imported within three years of export.
- Returned Goods Relief (RGR) is based on the eligibility of the goods not where the person is established.
- In order to qualify for RGR the following must apply:
 - The goods must be returned **within three years** of export, unless exceptional circumstances apply.
 - You must have **proof of export** usually in the form of an export declaration.
 - Must **not have been processed or altered**, beyond maintenance/repair to original state.
 - For VAT RGR, the exporter and importer must be the **same person**.



Supply chains

Gaining/losing preference – EU example

4. The same preference principle applies to goods moving into NI where a business is unable to use the UKTS to declare goods not at risk. The goods would need to be processed into a product meeting UK origin requirements to claim a zero tariff.

If the good is unaltered, the declarant could claim Returned Goods Relief, or the trader could consider transit/warehousing to mitigate potential tariffs.

3. If re-exporting to the EU, to claim preference they need to process the goods to turn them into a product with UK origin (e.g. turning the EU silver into UK-origin jewellery) under the TCA rules of origin.

2. The trader cannot just return the silver at the preferential tariff rate. If unaltered, they need to use UCC Returned Goods Relief or the trader could consider transit/warehousing.

1. Silver imported from EU. Eligible for the preferential zero tariff rate under the TCA.



HM Revenue
& Customs

Gaining/losing preference – RoW example

The same preference principle applies to goods moving into NI where a business is unable to use the UKTS to declare goods not at risk. The goods would need to be processed into a product meeting UK origin requirements to claim a zero tariff.

If the good is unaltered, the declarant could consider transit/warehousing to mitigate potential tariffs.

1. Fruit imported from RoW.
Eligible for preferential zero rate under GSP or FTA with that country. If no GSP or FTA, UK MFN rate applies.

3. If re-exporting to the EU or another UK FTA country, to claim preference they need to process the goods to turn them into a product with UK origin (e.g. fruit juice) under the FTA rules of origin.

2. The trader cannot just return the fruit at the preferential tariff rate. If unaltered, they may be able to use a returned goods policy if there is one in the FTA.



Gaining/losing preference – customs control

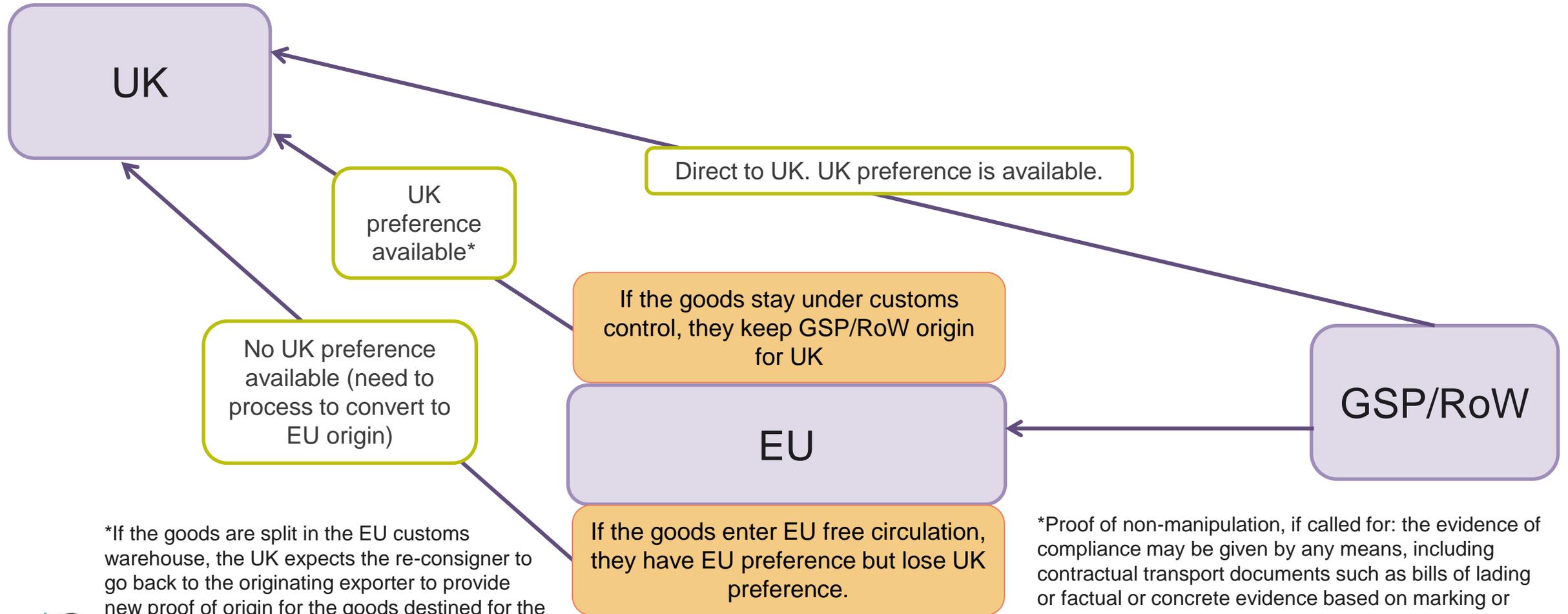


GSP imports

- UK and EU Generalised System of Preferences (GSP) schemes are very similar.
- If importing GSP goods into UK free circulation, re-exporting to the EU without alteration will lead to the EU MFN tariff being applied (and vice versa).
- To avoid EU or UK tariffs, businesses need to either sufficiently process the goods to confer UK or EU origin, or keep under customs control / in transit (i.e. not bring them into free circulation in the territory they are passing through).
- It's the same for UK or EU FTAs.



GSP/RoW goods imported into UK via the EU

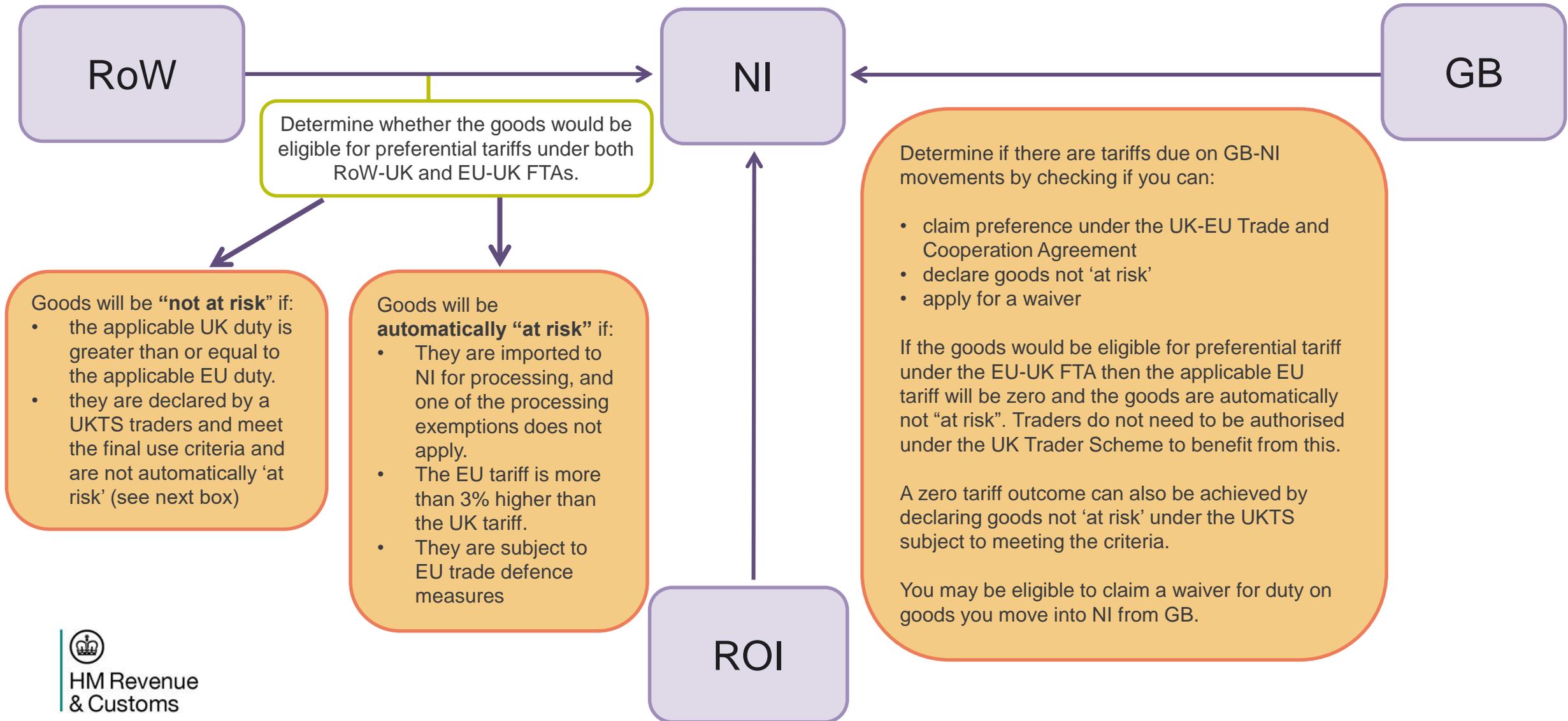


*If the goods are split in the EU customs warehouse, the UK expects the re-consigner to go back to the originating exporter to provide new proof of origin for the goods destined for the UK.

*Proof of non-manipulation, if called for: the evidence of compliance may be given by any means, including contractual transport documents such as bills of lading or factual or concrete evidence based on marking or numbering of packages or any evidence related to the goods themselves. Evidence that the goods had entered/exited customs warehousing in the EU would be good supporting evidence.

Rules of origin – Northern Ireland

NI rules of origin



RoW to NI example

- The preferential rates under EU and UK free trade agreements with the country of origin should be used when calculating the applicable tariffs to determine whether a good is 'at risk' or not 'at risk'.
- For example, if goods are moved from Turkey, **traders who meet the rules of origin requirements under both the UK-Turkey FTA and EU-Turkey FTA** should use these preferential rates. If the duty under both agreements is 0% then goods will be not 'at risk' and no duty will be due.
- **If traders are only able to meet the RoO requirements for the UK-Turkey FTA** then the applicable EU tariff will be at the MFN rate. This means the goods *may* be automatically 'at risk' if the EU MFN is higher than the preferential UK tariff and the difference is equal to or greater than 3 percentage points. Otherwise, traders will need to consider if they meet the conditions to use the UKTS to declare these goods not 'at risk'.



Rules of origin documentation

Proof of origin under the EU TCA

- Traditional method of proving origin:
 - Origin certificates that had to be sent to the customs authority or designated body, reviewed then stamped for use.
 - BCC & ICS provide a quicker turnaround but charge for services.
 - Short validity time too (4-12 months to be used or needed to get another).
- EU-TCA (and UK-Japan) - as facilitative as any modern FTA:
 - Self-certification by traders – only interaction with customs authority is to register once to obtain a number (UK uses its EORI number).
 - Self-certification can be by the exporter via a **Statement on origin** or the importer (**Importer's knowledge**).
 - Long validity period to the self-certified statements (2 years).



Statement on origin

- A statement on origin is not a document, but a prescribed text which the exporter adds to the invoice or any other commercial document that describes the originating product in sufficient detail to enable the goods identification.
- An exporter making out a statement on origin must hold information demonstrating that the product is originating, including information on the originating status of materials used in the production of the product. This may include declarations obtained from their suppliers (supplier's declarations).
- The UK is not using the EUs REX system.
- Under the TCA, UK exporters should use their EORI number.



Statement on origin (continued)

- In the TCA this is called a “document” – HMRC describes it as a “commercial document” to make it clear that it doesn’t need to be a-separate, legal document.
- It can be on an invoice, packing list or on any other document that describes the originating product in sufficient detail to enable the identification of the goods claiming preference.
- Some authorities have been known not to accept a statement on origin if it is on a bill of lading.



Statement on origin (continued)

- It can cover multiple products in a consignment:
 - The statement already includes the wording required that allows a mix of originating and non-originating on one invoice:

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

- Normally traders have a column on their invoice that lists the origin of that item (the two digit country code) or just title the column preference or UK origin and just put a yes or no. Or some include the country of origin as part of the description for each item or simplify it by just marking the non-originating goods with a * putting a note under the origin declaration indicating the items tagged with a * are non-originating.



Statement on origin (continued)

- Multiple shipments can be covered by a single statement on origin.
- The products must be identical and the limit is a 12 month period before a new declaration on origin is required.
- As with normal statements on origin, your import agent will have to declare the appropriate document code together with a reference to the document containing the statement on origin. For multiple shipments, the same code and document reference must be used both for the initial use of the statement and any following imports covered by it.



Importer's knowledge

- 'Importer's knowledge' allows the importer to claim preferential tariff treatment based on their own knowledge about the originating status of imported products. It is an alternative to a statement on origin provided by the exporter.
- As the importer is making a claim using their own knowledge, the exporter or producer does not need to take any action to officially state the originating status of the goods.
- As this option requires the importer to have knowledge that the products meet the relevant rules of origin, the exporter or producer may have to provide information about the production to the importer. This may be in addition to other information, such as supporting documents or records, which the importer may already have.



Importer's knowledge (continued)

- Such information might include:
 - the HS code of the product and origin criteria used
 - a brief description of the production process
 - if the origin criterion was based on a specific production process, a specific description of that process
 - if applicable, a description of the originating and non-originating materials used in the production process
 - if the origin criterion was 'wholly obtained', the applicable category (such as harvesting, mining, or fishing; and the place of production)
 - if the origin criterion was based on a value method, the value of the product as well as the value of all the non-originating and/or originating materials used in the production
 - if the origin criterion was based on weight, the weight of the product as well as the weight of the relevant non-originating and/or originating materials used in the product
 - if the origin criterion was based on a change in tariff classification, a list of all the non-originating materials



Importer's knowledge

- Traders do not need an exporter declaration (statement on origin).
- Traders will need commercial documentation from the supply chain and a good understanding of the goods origin.
- Traders will need to consider:
 - What due diligence have you done to know the goods meet the rules of origin?
 - If challenged, could you provide convincing evidence?



When a statement on origin is not required

A statement on origin is not required below certain thresholds:

UK to EU thresholds:

- For a small package sent from a private individual to another private individual: EUR 500
- For a product that is part of a traveller's personal luggage: EUR 1200

EU to UK threshold:

- For any product shared between private individuals or traded (sent from a business to a consumer or business to business): GBP 1000



Supplier's declarations

- This is a declaration by which a supplier provides information to the producer/exporter concerning the originating status of goods with regard to the specific preferential rules of origin.
- The supplier should have knowledge of the originating status of the delivered goods.
- The producer/exporter 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).



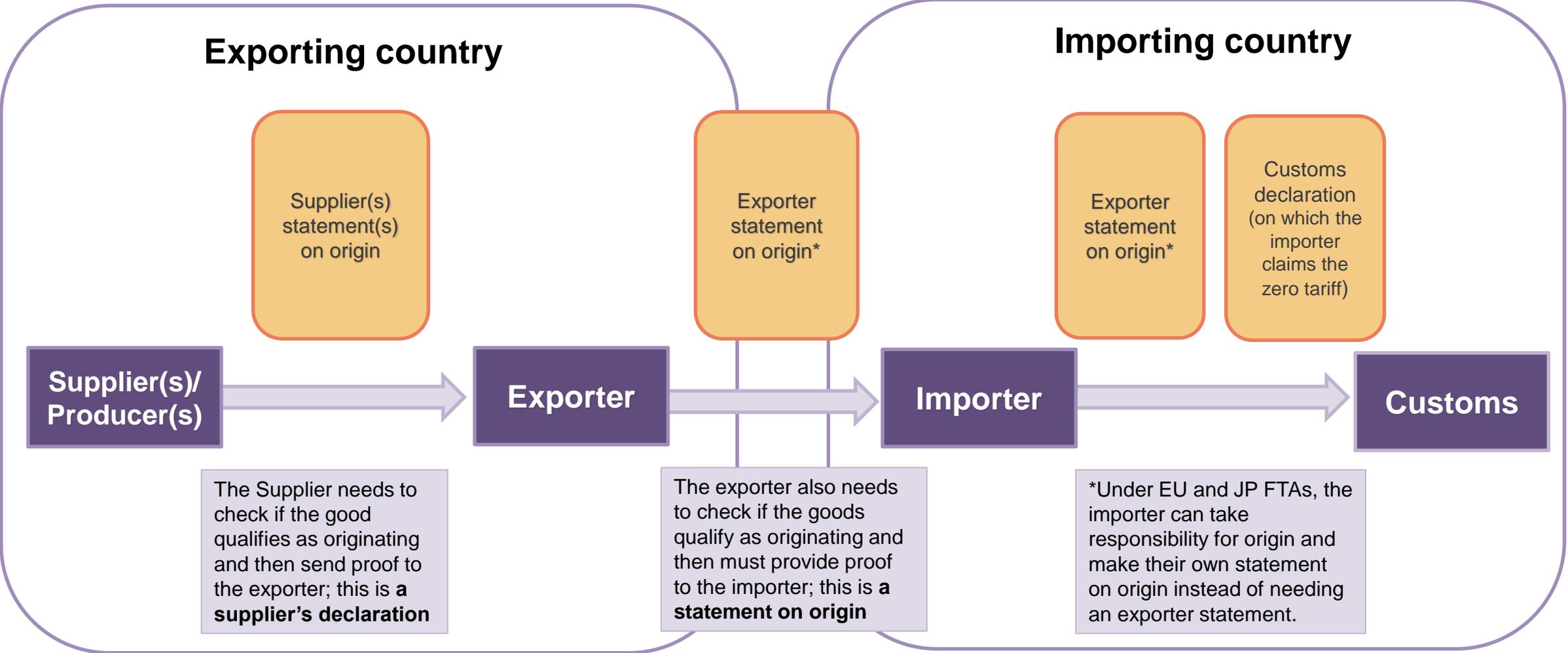
When supplier's declarations are needed

There are occasions where manufacture is not enough in itself to meet the origin rules and supplier's declarations are required. For example, if:

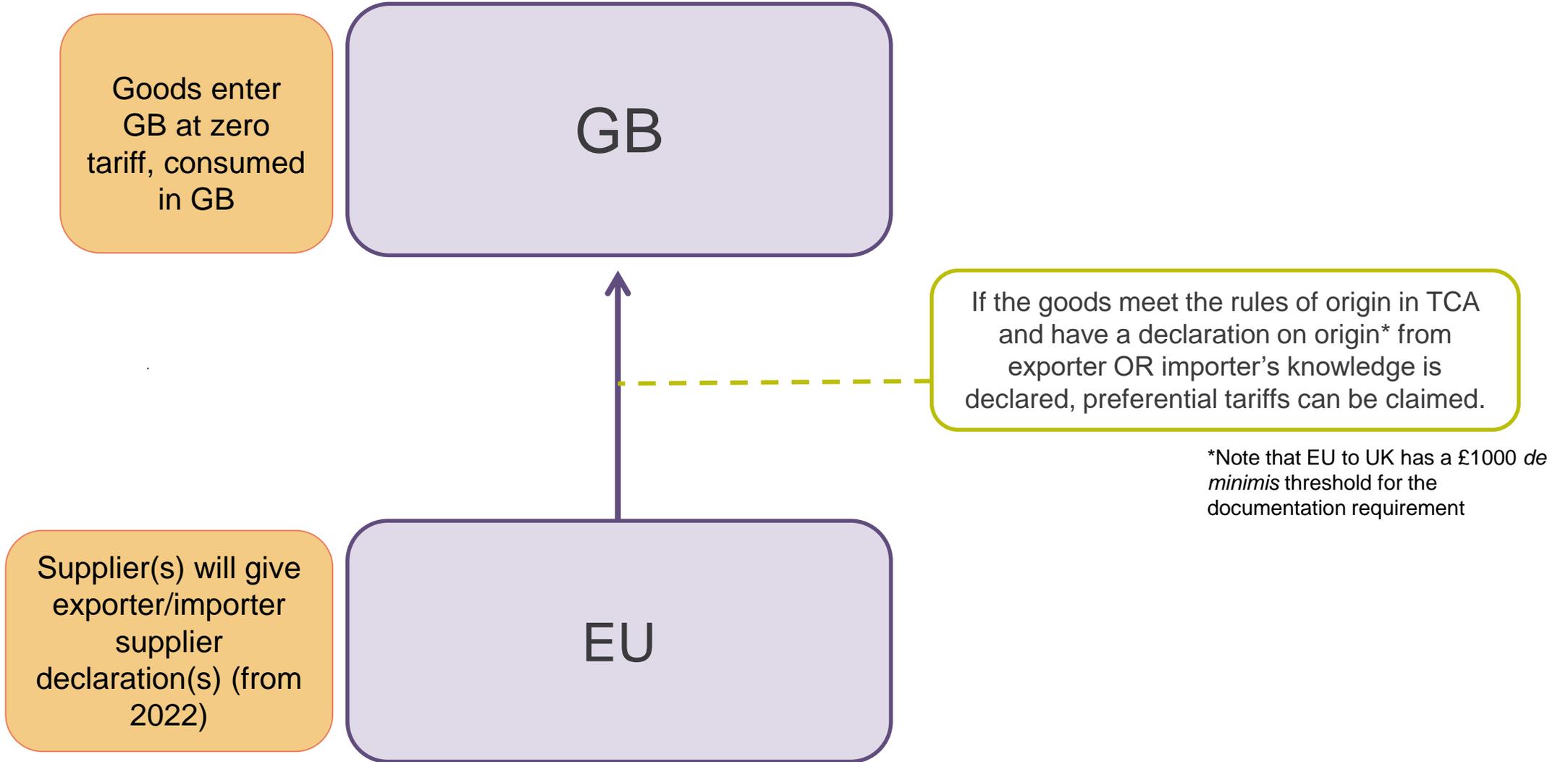
- any materials do not change tariff heading
- the value of materials is over the specified limit (for example, the origin rule may specify a percentage limit of 40% for non-originating materials, and the total value of materials used is 45% of the ex-works price - you will then need declaration(s) to cover the value of materials in excess of the limit, that is, 5% of the ex-works price)
- you manufacture using materials at a later stage of production than that specified (for example, using bought-in fabric where the origin rule is manufacture from yarn)
- the only processing which you carry out on a product is among the minimal processes
- you buy and export goods in the same state



Documentation passes along the supply chain



EU to UK



How to claim a preferential rate of duty under the TCA

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 44	Must include one of the following codes, as appropriate: <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)

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.



How to claim a preferential rate of duty under the TCA (continued)

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

Must include one of the following codes, as appropriate:

- 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)

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.



Rules of origin procedures: easements

- If you import goods that were in EU free circulation into Great Britain free circulation between 1 January and 30 June 2021, and the goods are not controlled, you can delay sending HMRC the full information about your goods by up to 175 days on a supplementary declaration.
- Rules of origin documentation (the declaration on origin) won't be required until the supplementary customs declarations are made. This has **not** been mirrored by the EU.
- The UK and EU have agreed a relaxation of requirements for supplier declarations. For the duration of 2021, traders will **not** be required to have these in place at the point of export. However, they will need to be made available retrospectively after the end of 2021.



Non-alteration/manipulation

Proof of non-manipulation, if requested can include:

- A transport document (or documents) such as a through bill of lading or airway bill, covering the transport of the goods from a preference receiving country to the EU.
- Evidence of the goods being kept under customs supervision, such as entries into/out of a customs warehouse.
- Any other substantiating documents, such as orders or purchase contracts, which indicate that the goods left the preference receiving country concerned and were always intended for the EU.
- Factual or concrete evidence based on marking or numbering of packages or any evidence related to the goods themselves.



Splitting of consignments

- If splitting in an EU customs warehouse, the UK expects the re-consigner to need to go back to the originating exporter to provide new proof of origin for the goods destined for the UK.



The text of the statement on origin (Annex ORIG 4 of the TCA)

(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)

The text of the statement on origin (continued)

Footnotes

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 importations of the product must occur within the period indicated. If a period is not applicable, the field may be left blank.
2. Indicate the reference number by which the exporter is identified. For the Union exporter, this will be the number assigned in accordance with the laws and regulations of the Union. For the United Kingdom exporter, this will be the number assigned in accordance with the laws and regulations applicable within the United Kingdom. Where the exporter has not been assigned a number, this field may be left blank.
3. Indicate the origin of the product: the United Kingdom or the Union.
4. Place and date may be omitted if the information is contained on the document itself.



The text of the supplier's declaration (Annex ORIG 3 of the TCA)

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 the non-originating materials used ⁽²⁾	Value of non-originating materials used ⁽²⁾⁽³⁾
Total value			

2. All the other materials used in [indicate the name 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 address of company)

.....(Signature)

The text of the long-term supplier's declaration

I, the undersigned, the supplier of the products covered by the annexed document, which are regularly supplied to.....⁽⁴⁾, 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 the non-originating materials used ⁽²⁾	Value of non-originating materials used ⁽²⁾⁽³⁾
Total value			

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

This declaration is valid for all subsequent consignments of the products dispatched from to⁽⁵⁾

I undertake to inform⁽⁴⁾ immediately if this declaration ceases to be valid.

.....(Place and date)

.....(Name and position of the undersigned, name and address of company)

.....(Signature)

Supplier's declarations (continued)

Footnotes

1. Where the invoice or other document to which the declaration is annexed relates to different kinds of products, or to products which do not incorporate non-originating materials to the same extent, the supplier must clearly differentiate them.
2. The information requested does not have to be given unless it is necessary.

Examples:

One of the rules for garments of Chapter 62 provides “Weaving combined with making-up including cutting of fabric”. If a manufacturer of such garments in a Party uses fabric imported from the other Party which has been obtained there by weaving non-originating yarn, it is sufficient for the supplier in the latter Party to describe in his declaration the non-originating material used as yarn, without it being necessary to indicate the HS heading and the value of such yarn.

A producer of wire of iron of HS heading 7217 who has produced it from non-originating iron bars should indicate in the second column 'bars of iron'. Where that wire is to be used in the production of a machine for which the rule contains a limitation for all non-originating materials used to a certain percentage value, it is necessary to indicate in the third column the value of non-originating bars.



Supplier's declarations (continued)

Footnotes

3. 'Value of non-originating materials used' means the value of the non-originating materials used in the production of the product, which is its customs value at the time of importation, including freight, insurance if appropriate, packing and all other costs incurred in transporting the materials to the importation port in the Party where the producer of the product is located; where the value of the non-originating materials is not known and cannot be ascertained, the first ascertainable price paid for the non-originating materials in the Union or in the United Kingdom is used.
4. Name and address of the customer.
5. Insert dates.
6. This field may contain an electronic signature, a scanned image or other visual representation of the signer's handwritten signature instead of original signatures, where appropriate.



Useful links

UK rules of origin procedures guidance

- Short: www.gov.uk/guidance/claiming-preferential-rates-of-duty-between-the-uk-and-eu
- Long: www.gov.uk/government/publications/rules-of-origin-for-goods-moving-between-the-uk-and-eu

EU rules of origin procedures guidance

- ec.europa.eu/taxation_customs/uk_withdrawal/guidance-application-tca-preferential-treatment-and-rules-origin_en

Classifying goods

- www.gov.uk/guidance/ask-hmrc-for-advice-on-classifying-your-goods
- www.gov.uk/guidance/using-the-trade-tariff-tool-to-find-a-commodity-code
- www.gov.uk/guidance/finding-commodity-codes-for-imports-or-exports (includes hard to classify goods)
- www.gov.uk/guidance/apply-for-an-advance-tariff-ruling
- www.gov.uk/guidance/apply-for-a-binding-tariff-information-decision



Useful links (continued)

- Returned Goods Relief - www.gov.uk/guidance/pay-less-import-duty-and-vat-when-re-importing-goods-to-the-uk-and-eu
- Commission guidance on distribution hubs - https://ec.europa.eu/taxation_customs/sites/taxation/files/eu-uk_tca_2021_guidance_on_uk_distribution_centers.pdf
- Customs warehousing – www.gov.uk/government/collections/pay-less-or-no-duty-on-goods-you-store-repair-process-or-temporarily-use#customs-warehouse
- Inward Processing - www.gov.uk/government/collections/pay-less-or-no-duty-on-goods-you-store-repair-process-or-temporarily-use#inward-processing
- Outward Processing - www.gov.uk/government/collections/pay-less-or-no-duty-on-goods-you-store-repair-process-or-temporarily-use#outward-processing
- NI guidance www.gov.uk/guidance/check-if-you-can-declare-goods-you-bring-into-northern-ireland-not-at-risk-of-moving-to-the-eu

