



Statement of origin

We do not have a Free Trade Agreement with the EU. We have a Preferential Trade Agreement (PTA).

UK and EU exporters will have to prove that their goods are of UK or EU origin to be able to benefit from the zero rate of duty which is applicable under the PTA.

For UK exporters

This statement needs to be included on your commercial invoice.....

“The exporter of the products covered by this document (EORI GBXXXXXXXXXXXX) declares that, except where otherwise clearly indicated, these products are of UK origin.”

For UK importers

In order for UK importers to claim duty free preference when importing goods from the EU, they will be required to declare they hold proof that the goods comply with the rules of origin and obtain the relevant declaration or documentation from the EU shipper.

The two options to claim duty-free preference are:

1. Get the EU exporter to include the below on their commercial invoice.

(Period: from _____ to _____)

The exporter of the products covered by this document (insert EU EORI and REX (Exporter Reference Number)) declares that, except where otherwise clearly indicated, these products are of EU preferential origin.

.....

(Place and date)

.....

(Name of the exporter)

For EU exports where the value is over 6,000 Euros the shipper should apply for and show their Exporter Reference Number (REX).



Finalists & Award Winners

Customer Service • Specialist Freight Solutions • Employer of the Year
European Logistics • Extra Mile • Staff Development





2. Importer Knowledge

Where the declaration in point 1 is unavailable there is the concept of 'Importer knowledge' whereby the UK importer must possess **valid evidence** that the imported product qualifies as originating in the territory of the other party. This should be in the form of supporting documents or records which may be provided by the exporter or producer and provide evidence that the product qualifies as originating.

NOTE - 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 at the time you're claiming preference for goods imported from or to the EU. However, the importer must be confident that the goods meet the rules of origin and must make every effort to obtain suppliers declarations retrospectively.

Further guidance on rules of origin can be found on the below link.

<https://www.gov.uk/guidance/claiming-preferential-rates-of-duty-between-the-uk-and-eu>

Please also refer to a more precise version of rules of origin to be found in our Brexit Survival Guide on page 10. This guide can be found on our Brexit page, see link below.

<https://www.espaceglobalfreight.com/brexit-import-export-guidance/>



Finalists & Award Winners

Customer Service • Specialist Freight Solutions • Employer of the Year
European Logistics • Extra Mile • Staff Development

