



# 76th Customs Consultative Committee Meeting

Friday 12 March 2.00pm

**Import / Export Technical Issues (Declan O'Dalaigh)**



# Preferential Origin

- The EU-UK Trade and Cooperation Agreement (TCA) allows businesses to avail of zero tariffs:
  - for imports to Ireland for UK origin goods and for imports to the UK for EU origin goods.
- Preferential origin must be proven to claim preferential treatment - Exporters Statement on Origin or Importer's Knowledge.
- Claiming preferential origin on the customs import declaration: [eCustoms Notification 36 of 2020](#)
- Guidance on movement of goods from the EU to Ireland through the UK: [eCustoms Notification 14 of 2021](#)

## **Bilateral cumulation agreed in the TCA**

- Materials originating in one Partner country can be regarded as originating in the other Partner country when used as a material in the production of another product in that other Party.
- Working or processing on originating materials from the Partner country does not need to fulfil the list rule but must normally go beyond insufficient working or processing.

## **Verification checks**

- Importers should keep documentary evidence for at least 3 years proving origin of the goods and exporters need to keep documentary evidence for 4 years
- Customs authorities may request such proof from importers and exporters under the terms of TCA
- [origin&valuationsection@revenue.ie](mailto:origin&valuationsection@revenue.ie) - [TCA](#)



# Registered Exporters System (REX)

- REX is the system of self-certification of the origin of goods introduced by the UCC
- It allows an EU exporter to certify preferential origin by means of a statement on origin under the EU-UK TCA
- An EU exporter using a ‘statement on origin’ must be registered on the REX system if the consignment has a value above €6,000.
- No obligation to be registered if the consignment has a value of €6,000 or less.
- The registered exporter:
  - signs an undertaking and assumes full responsibility for the use of their registration number.
  - undertakes to allow for verification of their accounting procedures and the manufacturing process of the products by competent authorities
- The EU REX Trader Portal went live on 25<sup>th</sup> January 2021 – electronic applications are now made online.
- [eCustoms Notification 21/2021 – REX -mailto:origin&valuationsection@revenue.ie](mailto:origin&valuationsection@revenue.ie)



## Returned Goods Relief – UCC Art 203

- Goods can be re-imported into the EU without payment of Customs Duty provided RGR conditions are met.
  - originally exported from the EU and re-imported to the EU within 3 years and
  - returned in the same state as originally exported out of the EU
- VAT relief only applies if the goods are re-imported by the same person
- The returned goods relief is claimed on a standard import declaration meaning full import formalities including risk analysis, examination, presentation of licenses etc. apply.
- RGR and Sanitary and Phyto-Sanitary (SPS) products: treated as an import from a 3rd country and are subject to full import controls as set out in the Official Controls Regulation (EU) 2017/625
- RGR claim for goods moved to the UK prior to the end of the transition period provided all conditions are met and the goods are re-imported to the EU within 3 years of moving to the UK. Transport documents or other relevant documents must prove that the Union goods moved to the UK prior to the end of the transition period
- [eCustoms Notification 14/21](#) - [customsreliefs@revenue.ie](mailto:customsreliefs@revenue.ie) – [www.revenue.ie](http://www.revenue.ie)