

eCustoms Helpdesk Notification

Number:	Ref: 14/2024
Subject:	EU–New Zealand Free Trade Agreement - preferential origin
Who should read:	All those involved in lodging electronic customs declarations
Related Notification:	
Issued by:	eCustoms Helpdesk
Queries to:	originsection@revenue.ie
Issue Date:	29 April 2024

1. Introduction

The EU-New Zealand Free Trade Agreement entered into force on 1 May 2024. The agreement removes duties on all EU goods exports to New Zealand at its entry into force. For example, New Zealand will remove high duties on industrial products, such as:

- Cars and motor vehicle parts (current tariffs up to 10%)
- Machinery (current tariffs up to 5%)
- Chemicals (current tariffs up to 5%)
- Clothing (current tariffs 10%)
- Pharmaceuticals (current tariffs up to 5%)
- Shoes (current tariffs up to 10%)
- Textiles (current tariffs up to 10%)

The agreement will also on entry into force eliminate duties on EU food and drink exports, such as:

- Swine meat (current tariffs 5 %)
- Wine and sparkling wine (current tariff at 5%)
- Chocolate, sugar confectionary and biscuits (current tariff at 5%)
- Pet food (current tariffs at 5%)

The agreement will also eliminate or substantially reduce EU duties on most New Zealand goods exported to the EU.

The benefits of the agreement accrue only to products substantially made in the EU and New Zealand and not to those made in third countries.

The acquisition of originating status must be fulfilled without interruption in the EU or New Zealand.

In line with recent practice in EU FTAs and to enable easy use of the agreement,-proof of origin can be either:

- **a statement on origin** completed by the exporter on an invoice, or on any other document that describes the originating product in sufficient detail to enable its identification, or
- **importer's knowledge** obtained and held by the importer that the goods are originating.

Verification of origin is based on contact with the importer by local customs and may be followed by administrative cooperation between the customs authorities of the Parties.

2. Import Declaration Codes

To claim preferential origin upon release for free circulation in the EU the following codes need to be used:

- U120: Statement on Origin
- U121: Statement on Origin for multiple shipments of identical products
- U122: Importer's knowledge

3. For queries on the content of this notification please contact:

Origin Section,
Customs Division.

Mail to: origin@revenue.ie