



# Brexit

Trade Contact Group

Special plenary meeting on Brexit

**Preferential origin aspects**

**8 March 2019**

## Two possible scenarios:

- 1. No deal scenario
- 2. The withdrawal Agreement

## 1. No- deal scenario

How the UK “element” should be treated after the withdrawal date (WD)? → Guidance

- General issues
  - A. Bilateral EU-UK trade
  - B. Trade with third countries
- Specific issues
  - A. Proofs of origin
  - B. Binding Origin Information (BOIs)
  - C. Approved / Registered exporters
  - D. Suppliers' declarations



## 1. No- deal scenario

### General issues: A. Bilateral EU-UK trade

#### ➤ General issues

##### A. Bilateral EU-UK trade

As from the WD the UK becomes a third country with which the EU does not have any preferential trade relationship or customs arrangements

→ **Duties & customs procedures apply**

# 1. No-deal scenario

## General issues: A. Bilateral EU-UK trade

➔ *From the perspective of EU FTAs and preferential arrangements*

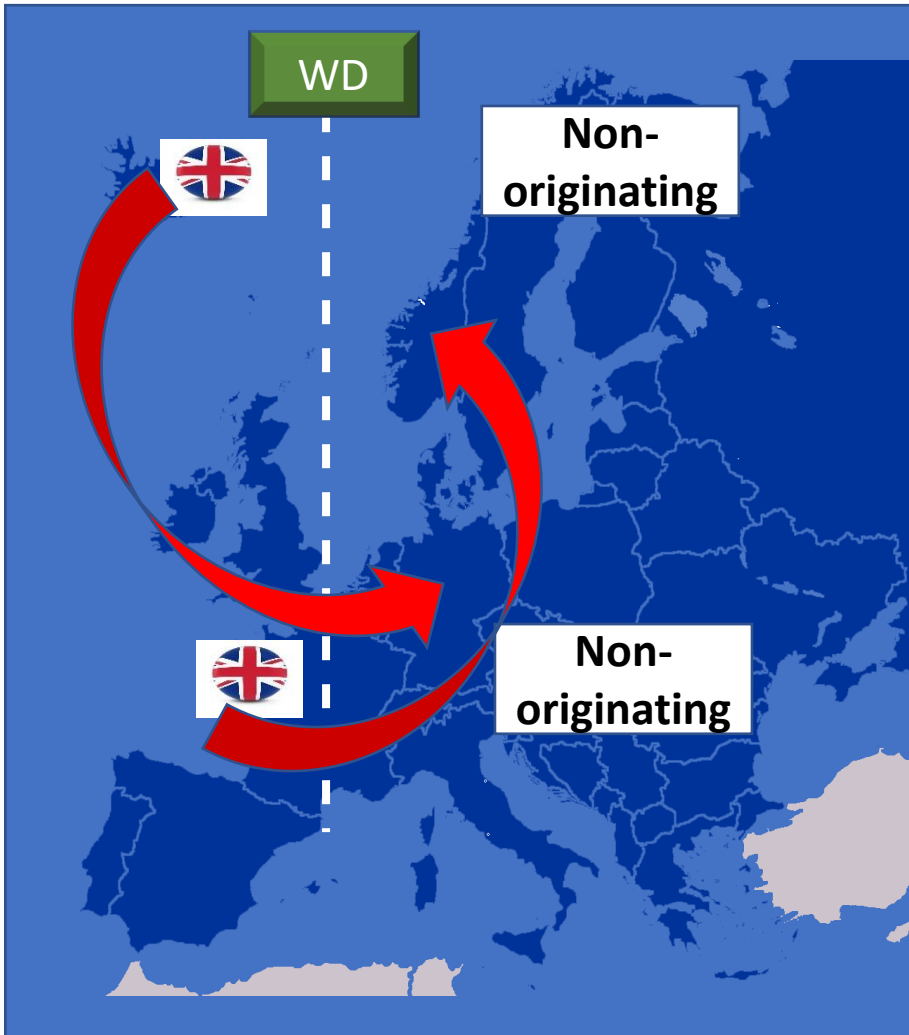


### ❖ A. Bilateral EU-UK trade

- Situation of products produced in the UK located in the UK before the WD and imported afterwards in the EU  
-> **Non-originating**
- Situation of EU originating goods in the UK before the WD, if imported in the EU afterwards.  
-> **Non-originating**
- Situation of goods imported in the UK under preferences before the WD, if imported in the EU afterwards.  
-> **Non-originating**

# 1. No- deal scenario

## General issues: B. Trade with preferential partner countries



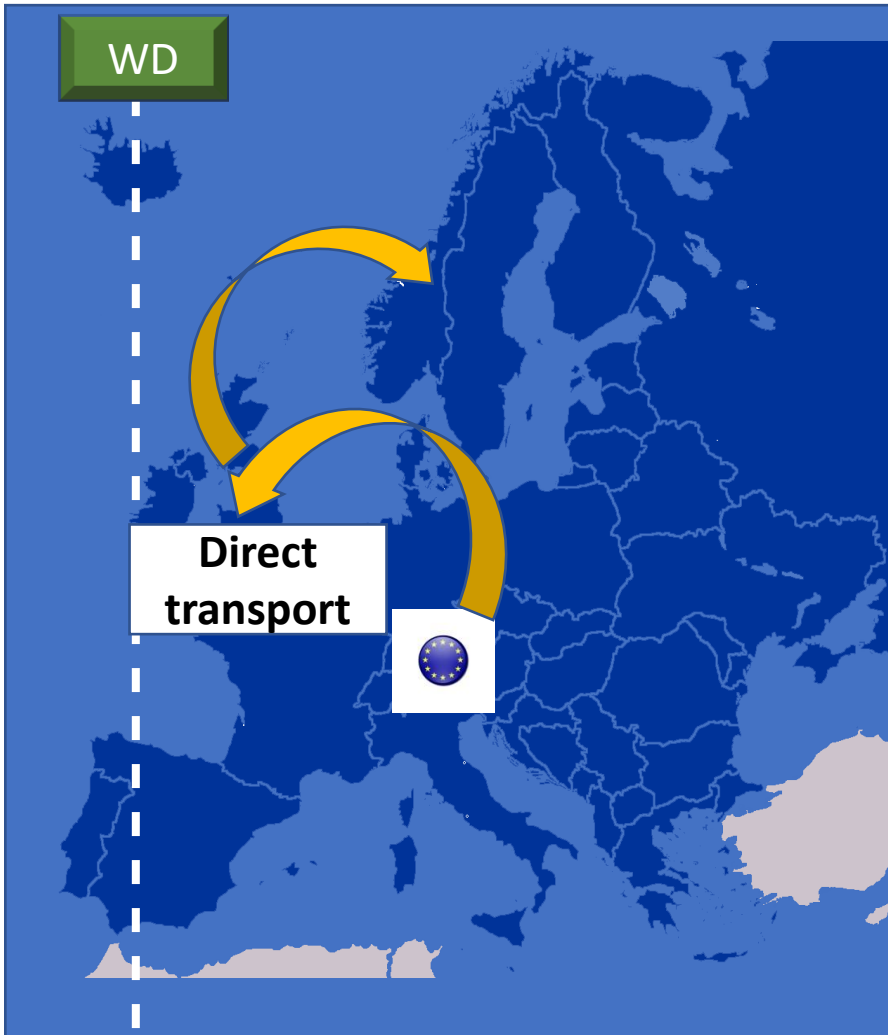
### ❖ Trade with EU preferential partner countries

As from the WD:

- UK content (materials and processing) becomes non-originating in the EU  
-> **Non-originating**
- UK content (materials and processing) becomes non-originating in EU partner countries  
-> **Non-originating**

# 1. No- deal scenario

## General issues: B. Trade with preferential partner countries



### ❖ Trade with EU preferential partner countries

- Imports from and exports to EU partner countries via the UK after the WD

→ need to respect the direct transport/non-alteration rule

## 1. No- deal scenario

How the UK “element” should be treated after the withdrawal date (WD)? → Guidance

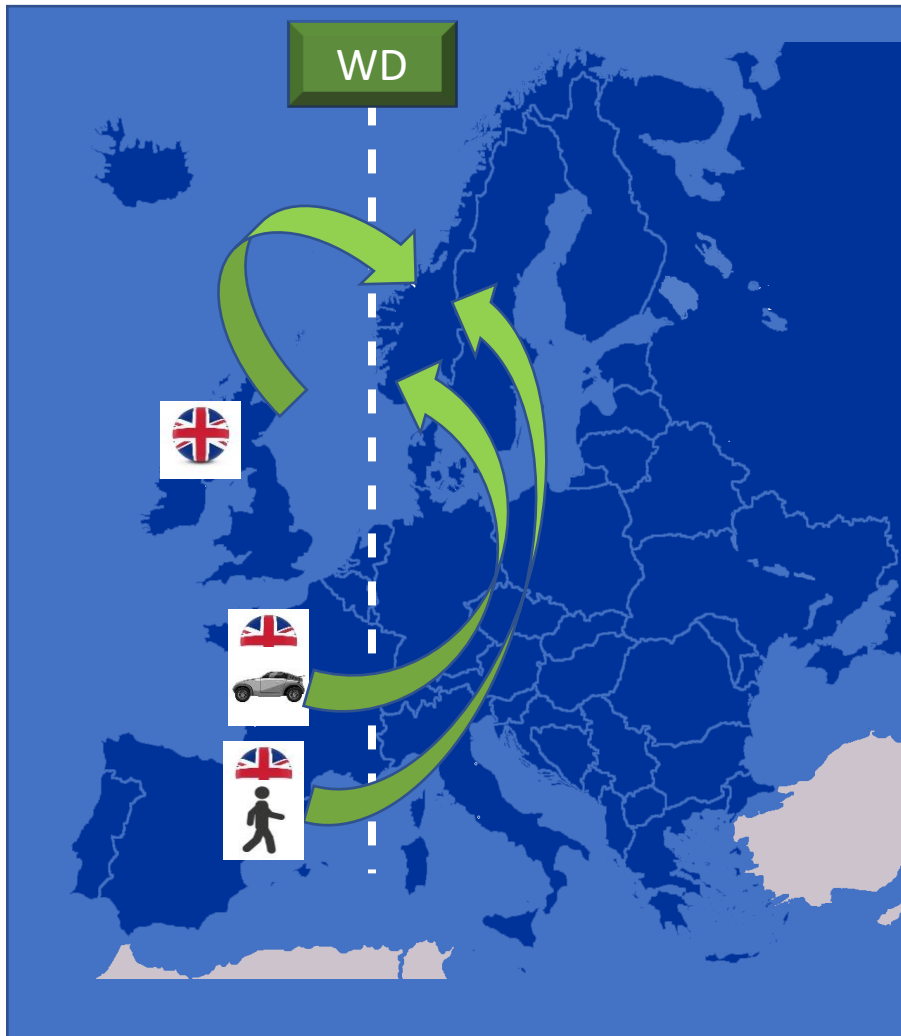
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# 1. No- deal scenario

## Specific issues: A. Proofs of origin



### ❖ A. Proofs of origin

→ Issued or made out in the EU under EU FTAs before the WD linked to exports effected or ensured before the WD

- Proofs of origin issued or made out in the UK
- Proofs of origin issued in EU27 for UK operators
- Proofs of origin referred to goods with UK content which is determinant for the acquisition of origin

→ Keep their validity for the preferential import in the partner country

# 1. No- deal scenario

## Specific issues: A. Proofs of origin



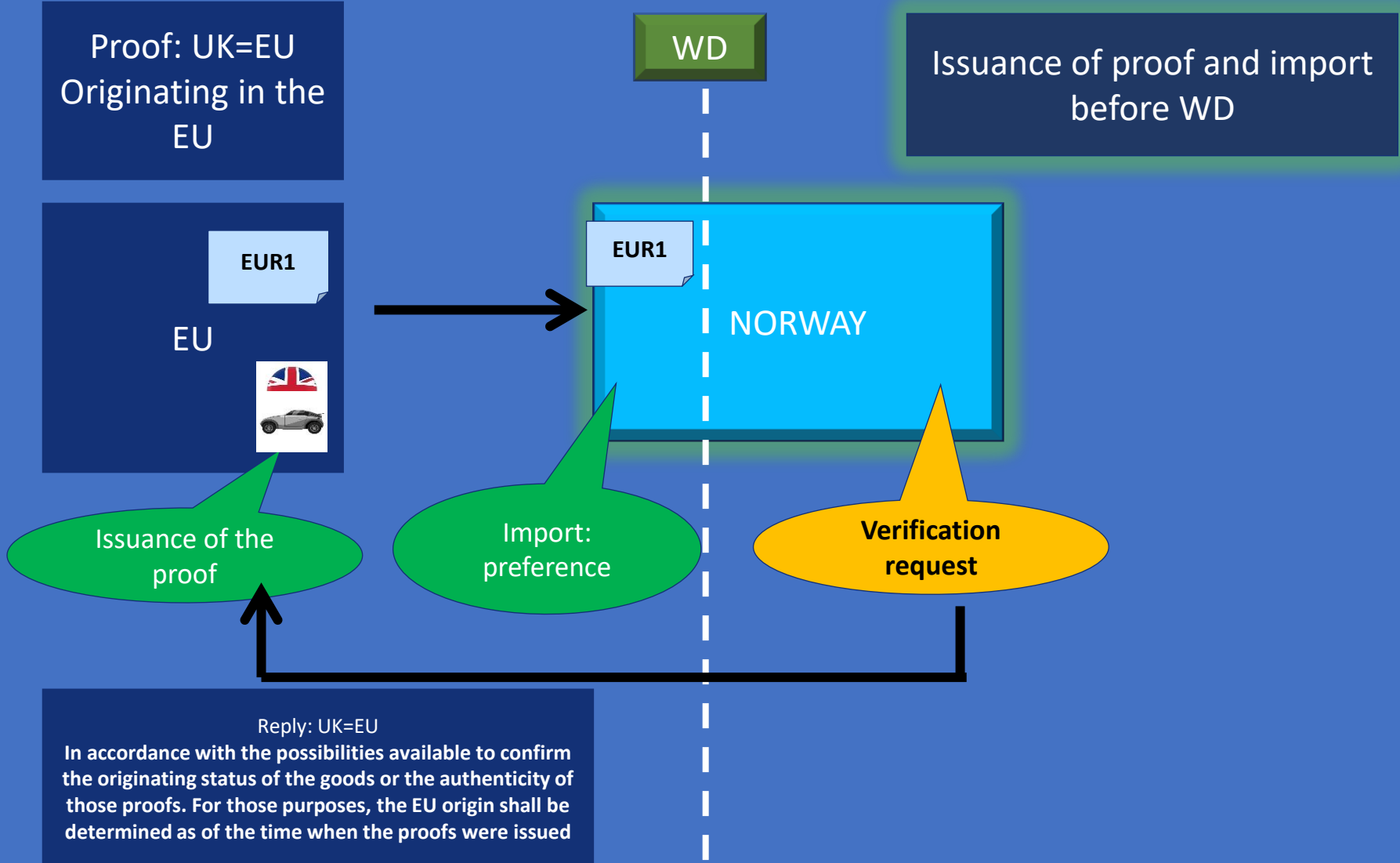
### ❖ A. Proofs of origin

→ Issued or made out in the EU preferential partner countries before the WD linked to exports effected or ensured before the WD

→ May be used for preferential importation purposes in the EU during the period of their validity

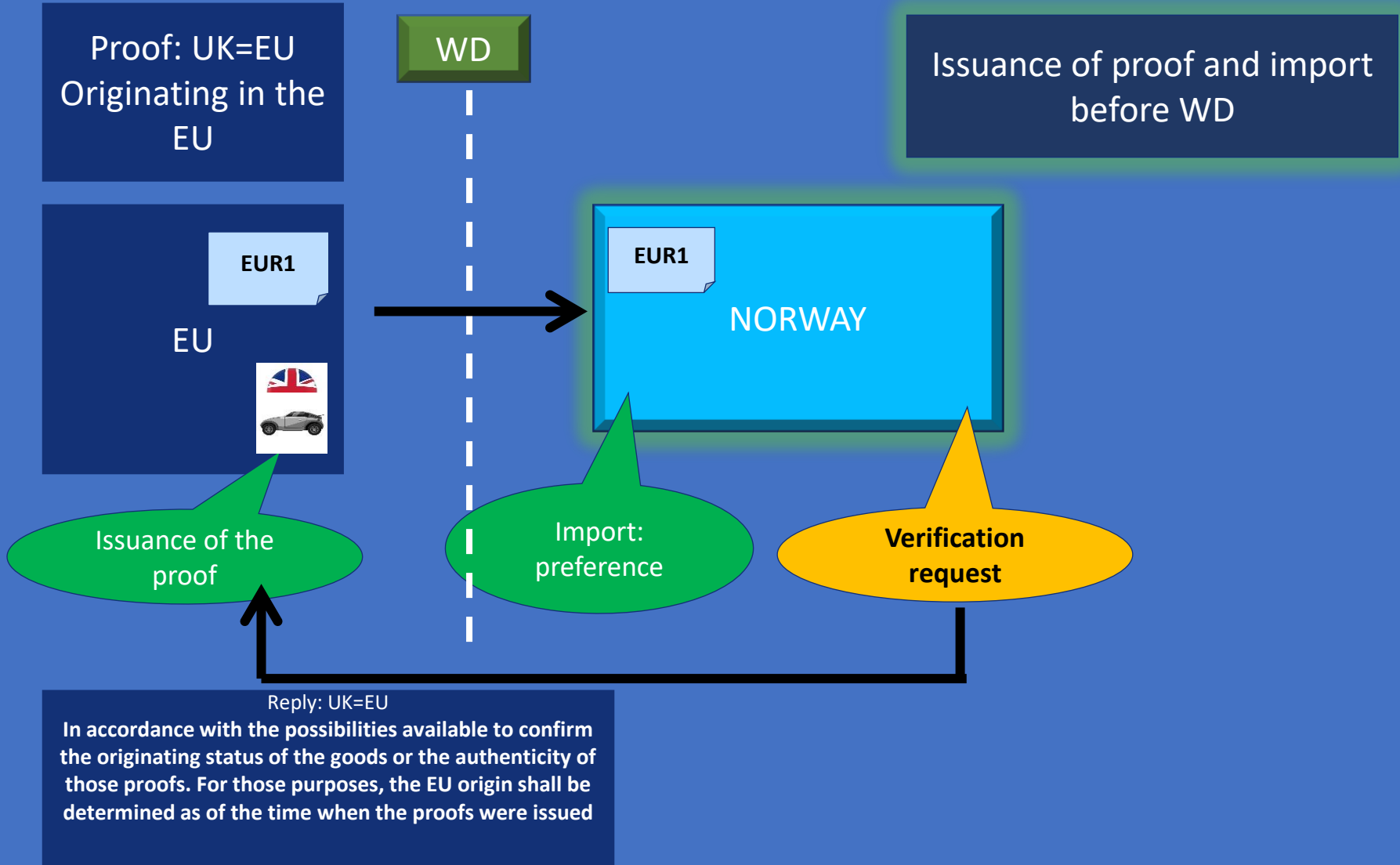
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## Specific issues: A. Proofs of origin



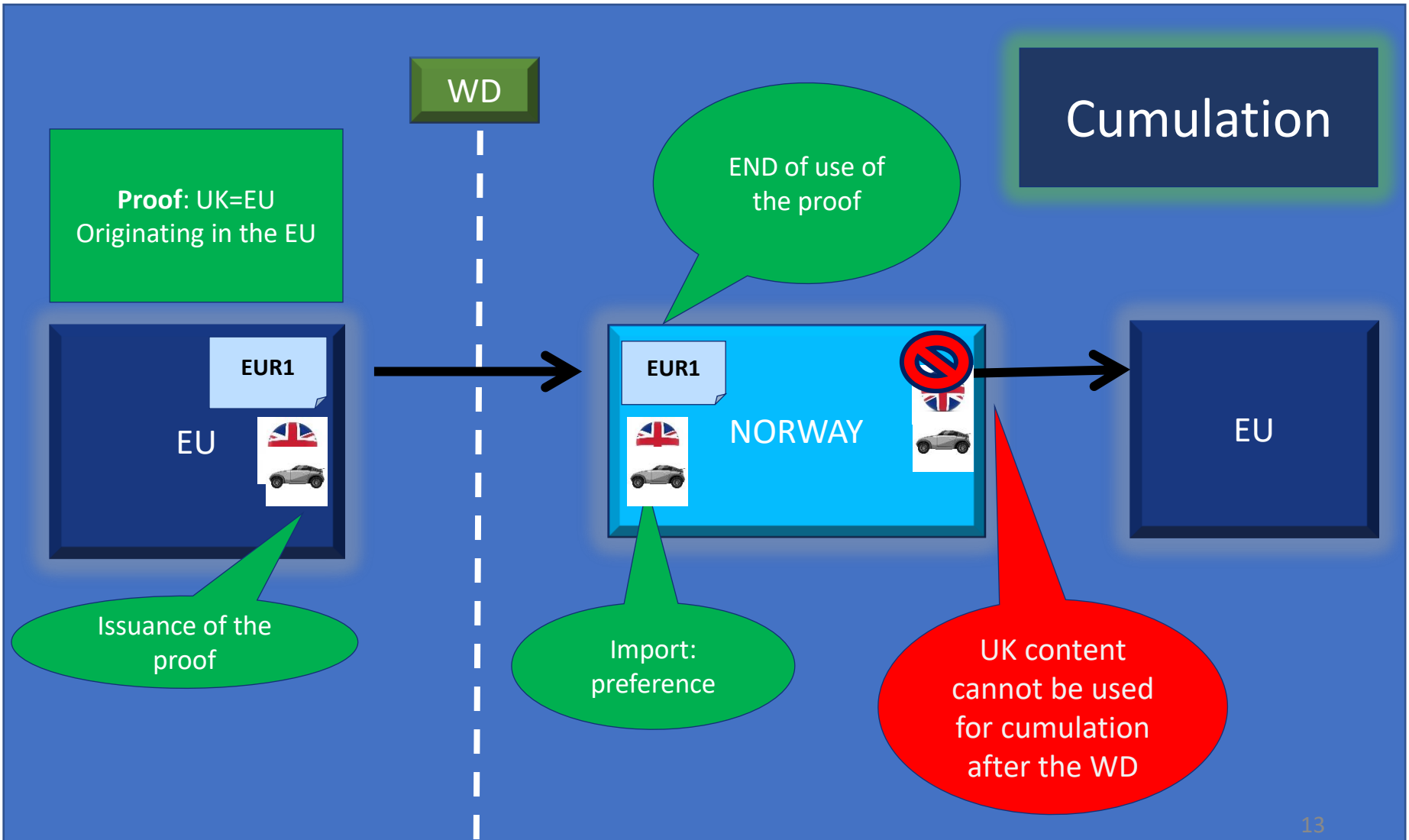
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## Specific issues: A. Proofs of origin



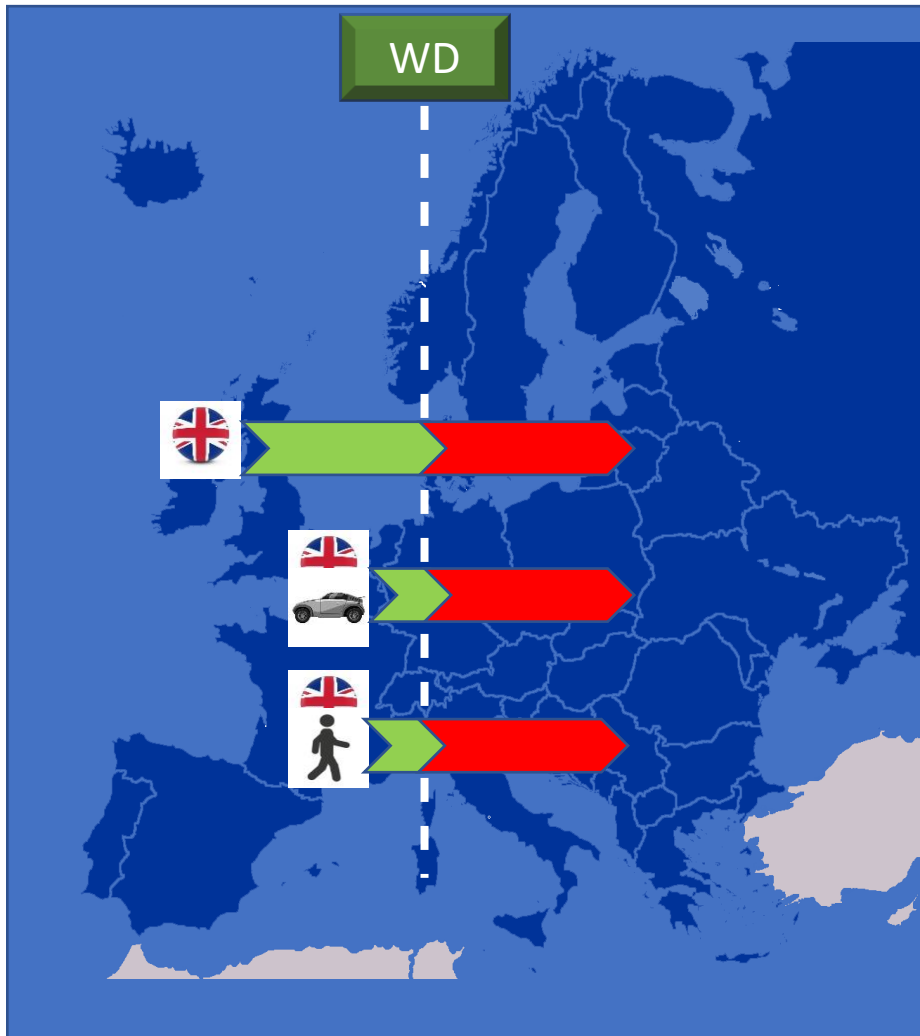
# 1. No- deal scenario

## Specific issues: A. Proofs of origin



# 1. No- deal scenario

## Specific issues: B. BOIs

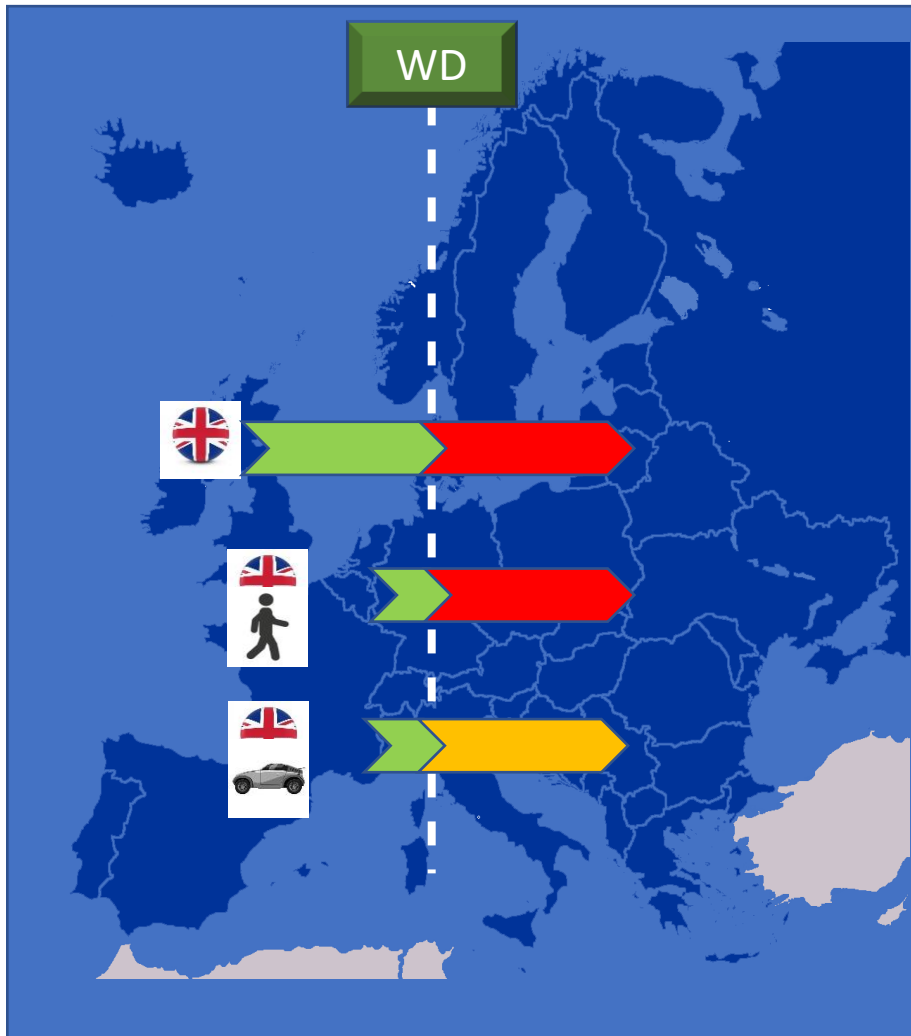


WD

- ❖ B. Binding Origin Information (BOIs)
  - BOIs issued by UK customs  
→ **Invalid in EU after WD**
  - BOIs issued by EU27 for UK operators  
→ **Invalid in EU after WD**
  - BOIs issued by EU 27 referred to goods with UK content determinant for the acquisition of origin  
→ **Invalid in EU after WD**

# 1. No- deal scenario

## Specific issues: C. Exporters approved or registered




WD

- ❖ C. Approved/registered exporters
  - Exporters approved / registered by UK customs
    - Invalid in EU after WD
  - UK exporters approved / registered by EU27
    - Invalid in EU after WD
  - Exporters approved / registered by EU 27 referred to goods with UK content which is determinant for the acquisition of origin
    - Exporters should inform and MS customs amend/ revoke

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# 1. No- deal scenario

## Specific issues: D. Suppliers' declarations



WD

❖ D. Suppliers' declarations

- Suppliers' declaration made out before the WD referred to goods with UK content determinant for the acquisition of origin  
→ **Suppliers should inform the traders**
- Suppliers' declarations made out by UK suppliers before the WD  
→ **Should not be used**