



23 February 2021

(21-1505)

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Committee on Rules of Origin

Original: English

NOTIFICATION UNDER ARTICLE 5 OF THE AGREEMENT ON RULES OF ORIGIN

NON-PREFERENTIAL RULES OF ORIGIN

1. According to Article 5.1 of the Agreement on Rules of Origin, each Member shall provide to the Secretariat, within 90 days after the date of entry into force of the WTO Agreement for it, its rules of origin, judicial decisions, and administrative rulings of general application relating to rules of origin in effect on that date. If, by inadvertence, a rule of origin has not been provided, the Member concerned shall provide it immediately after this fact becomes known. Article 5.2 of the Agreement provides, moreover, that during the period referred to in Article 2, Members introducing modifications, other than *de minimis* modifications, to their rules of origin or introducing new rules of origin, shall publish a notice to that effect at least 60 days before the entry into force of the modified or new rule in such a manner as to enable interested parties to become acquainted with the intention to modify a rule of origin or to introduce a new rule of origin, unless exceptional circumstances arise or threaten to arise for a Member.

2. In accordance with these rules, the following notification has been received:

UNITED KINGDOM

A. NON-PREFERENTIAL RULES OF ORIGIN

The United Kingdom applies non-preferential rules of origin as described in Annex 1. Current practices related to proofs of origin for non-preferential purpose are described in Annex 2 of this notification.

ANNEX 1**NON-PREFERENTIAL RULES OF ORIGIN****I. BASIC INFORMATION**

1)	Notifying Member:	United Kingdom of Great Britain and Northern Ireland
2)	Contact point: (If possible, provide the following contact details: name, telephone, e-mail, website)	Name: Mr Mitchell Laizans Email: mitchell.laizans@trade.gov.uk
3)	Are non-preferential rules of origin ("non-preferential RO") in force?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No* * If your answer is "No", the subsequent questions of this Annex do not need to be completed
4)	Please indicate which commercial policy instruments use these non-preferential RO (refer to Article 1.2 of the Agreement on Rules of Origin):	<ul style="list-style-type: none"> • Most Favoured Nation Treatment • Anti-Dumping and Countervailing Duties • Safeguard Measures • Quantitative Restrictions
5)	Date of entry into force or any substantive modification thereof:	23:00 GMT 31 December 2020
6)	Date of expiration, if applicable:	N/A
7)	Governmental or non-governmental authorities in charge of administration:	Her Majesty's Revenue and Customs (HMRC) Department for International Trade
8)	Internet link to legislation, title and date of adoption of the legislation, and for any explanatory documents, if applicable:	<p>1. Title: The Taxation (Cross Border Trade) Act 2018 Enacted: 18 September 2018. Link: https://www.legislation.gov.uk/ukpga/2018/22/contents/enacted</p> <p>2. Title: The Customs (Origin of Chargeable Goods) (EU Exit) Regulations 2020 Enacted: 16 December 2020 Link: https://www.legislation.gov.uk/uksi/2020/1433/contents/made</p> <p>3. Title: Rules of Origin: Special Rules for Determining Non-Preferential Origin, version 1.0. Enacted: 16 December 2020 Link: https://www.gov.uk/government/publications/reference-document-for-the-customs-origin-of-chargeable-goods-eu-exit-regulations-2020</p>
9)	Comments, if any:	None

II. APPLICATION OF NON-PREFERENTIAL RULES OF ORIGIN

10)	Do non-preferential RO apply to imports?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
11)	Do non-preferential RO apply to exports?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
12)	Is there a <i>de minimis</i> rule for the application of non-preferential RO?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
13)	If "Yes", please specify the <i>de minimis</i> threshold and provide the relevant legal references applicable to questions 10 to 12:	<i>De minimis</i> threshold: 10%

III. CRITERIA FOR DETERMINING SUBSTANTIAL TRANSFORMATION FOR ASSESSING THE ORIGIN OF THE GOOD

14)	General criteria, if applicable for all products:	See section 17 (Place of Origin of Chargeable Goods) of The Taxation (Cross Border Trade) Act 2018 https://www.legislation.gov.uk/ukpga/2018/22/section/17/enacted See the Customs (Origin of Chargeable Goods) (EU Exit) Regulations 2020 https://www.legislation.gov.uk/uksi/2020/1433/contents/made See Parts One, Two and Three of Rules of Origin: Special Rules for Determining Non-Preferential Origin, version 1.0 https://www.gov.uk/government/publications/reference-document-for-the-customs-origin-of-chargeable-goods-eu-exit-regulations-2020
15)	Product specific rules of origin where applicable:	See Part Four of Rules of Origin: Special Rules for Determining Non-Preferential Origin, version 1.0
16)	Definition of non-originating material and originating material, if any:	See Part Four, A, 1.2 of Rules of Origin: Special Rules for Determining Non-Preferential Origin, version 1.0
17)	List of minimal operations not conferring origin, if any:	See Part Two Rules of Origin: Special Rules for Determining Non-Preferential Origin, version 1.0
18)	Residual rules, if any:	See chapter notes in Part Four of Rules of Origin: Special Rules for Determining Non-Preferential Origin, version 1.0
19)	Any other information the Member deems necessary (provide an Internet link, if appropriate)	None

IV. ADVANCE RULINGS

Are advance rulings on the origin of a good issued?¹	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Authority in charge of issuing advance rulings on origin:	HM Revenue and Customs
Instructions for the application for an advance ruling on origin:	https://www.gov.uk/guidance/apply-for-a-binding-origin-information-decision
Internet link to legislation and any other relevant legal references:	See Section 24 of the Taxation (Cross Border Trade) Act 2018 https://www.legislation.gov.uk/ukpga/2018/22/section/24/enacted

Note: Specific arrangements may apply in Northern Ireland including by virtue of the Protocol on Ireland/Northern Ireland. The full text of the Protocol on Ireland/Northern Ireland can be accessed via: <https://www.gov.uk/government/publications/new-withdrawal-agreement-and-political-declaration>

Further details on the operation of the Protocol on Ireland/Northern Ireland can be found at: <https://www.gov.uk/government/publications/the-northern-ireland-protocol>.

¹ As defined in Article 2(h) of the Agreement on Rules of Origin and Article 3 of the Trade Facilitation Agreement.

ANNEX 2

DOCUMENTARY REQUIREMENTS RELATED TO NON-PREFERENTIAL RULES OF ORIGIN

1)	For imports, are there mandatory requirements for certificate and/or any other documentary proof of origin for non-preferential purposes?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No**
2)	For exports, are there mandatory requirements for certificate and/or any other documentary proof of origin for non-preferential purposes?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No**
3)	Is there a standardized or prescribed format and/or content of Certificate and/or any other mandatory documentary proof of origin? If "Yes", please attach a copy or provide relevant details in the Appendix of this Annex	N/A
4)	If only requested in specific circumstances, please describe the cases for which a certificate (or other mandatory documentary proofs of origin) is requested and the respective format (prescribed form or other):	Non-preferential certificates of origin may be requested for goods that are subject to special non-preferential import arrangements, such as those listed in Annex I, item I.4 above (Basic Information box 4). Information on trade measures transition policy can be found here: https://www.gov.uk/guidance/trade-remedies-transition-policy
5)	If mandatory requirements for certificate and/or any other documentary proof of origin for non-preferential purposes are limited to certain products, please specify for which HS Chapters and the respective format (prescribed form or other):	N/A
6)	Exemptions to the mandatory requirements for certificate and/or any other documentary proof of origin for non-preferential purposes (e.g. low value consignments, postal consignments,...):	N/A
7)	Governmental or non-governmental authorities designated for issuance of certificate and/or any other mandatory documentary proof of origin, if any:	Chambers of Commerce (or equivalent) of the exporting country

8)	Please provide the relevant legal references applicable to Questions 1 to 7:	<ol style="list-style-type: none">1. Title: The Taxation (Cross Border Trade) Act 2018 Enacted: 18 September 2018 Link: https://www.legislation.gov.uk/ukpga/2018/22/contents/enacted2. Title: The Customs (Origin of Chargeable Goods) (EU Exit) Regulations 2020 Enacted: 16 December 2020 Link: https://www.legislation.gov.uk/uksi/2020/1433/contents/made3. Title: Rules of Origin: Special Rules for Determining Non-Preferential Origin, version 1.0 Enacted: 16 December 2020 Link: https://www.gov.uk/government/publications/reference-document-for-the-customs-origin-of-chargeable-goods-eu-exit-regulations-2020
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