

# **RULES OF ORIGIN FOR TRADING WITH THE EU:**

## **A SHORT EXPLAINER FOR SMEs**

### **What are Rules of Origin?**

Rules of Origin determine the economic nationality of a good under a Free Trade Agreement (FTA). Businesses need to know about them because the [Trade and Cooperation Agreement](#) (TCA) means they can trade with the EU without paying tariffs – but only if their product meets the relevant Rules of Origin.

### **How do Rules of Origin impact my business?**

To export tariff-free into the EU, traders must check their goods meet the Rules of Origin requirements set out in the [Trade and Cooperation Agreement](#) and have the right documentation. If your goods do not meet the Rules of Origin, they may face a tariff upon export to the EU.

### **What action do I need to take?**

Watch the new on [demand video](#) which summarise Rules of Origin processes for businesses.

Then, if you are a UK exporter and your EU importer wants to claim zero tariffs on your goods, there are 3 key steps to work out whether your goods comply with rules of origin:

1. [Classify your good – every good has a commodity code and a list is available on gov.uk](#)
2. Understand whether your good meets the [applicable rule of origin](#) from the TCA (*Chapter 2 as well as Annexes ORIG-1 to ORIG-4 will be most useful*). You can also use the [export checker tool](#) to find out what rule of origin applies to your exports.
3. Understand how to [demonstrate origin](#) to the customs authorities.

For help in working out whether your goods comply and how to demonstrate this to customs authorities, read the [Rules of Origin Guidance](#) on trading with the EU.

You may choose to use a customs agent to help you with Rules of Origin and there is guidance available [here](#) on how to find one.

## **Useful Resources**

For any further queries or general business advice you can contact BEIS' dedicated [business support helplines](#) or ask [customs and tax related queries](#) and [other border related queries](#) on one of our forums. There is specific [guidance and training](#) on moving goods into, out of, or through Northern Ireland on gov.uk. You can also use the Brexit Checker tool on [gov.uk/transition](#), which will provide you with a personalised list of the most up to date actions that your business needs to take.