

## EU-UK Trading Information for Exporters<sup>1</sup>

Since 1 January 2021, the UK is regarded as a ‘third country’ outside of the EU. The EU and the UK have formed two separate markets with two distinct regulatory and legal spaces. This creates barriers to trade in goods and services and to cross-border mobility and exchanges that did not previously exist – in both directions.

The [EU-UK Trade and Cooperation Agreement](#) (TCA) was finalised on 24 December 2020, coming as a significant relief to the many businesses that continue to trade with the UK. While this is good for relations and reduced some costs involved, this TCA is fundamentally different to the freedoms enjoyed when the UK was a member of the EU and the Single Market.

The EU-UK TCA goes well beyond traditional EU Free Trade Agreements (such as with Canada or Japan) by providing for **zero tariffs and zero quotas** on all goods that comply with the appropriate rules of origin.<sup>2</sup> This ensures that the trade preferences granted under the Agreement benefit both UK and EU Certificate of Origin businesses rather than third countries, preventing circumvention.

The following document contains information on whether Certificates of Origin are required when exporting to the UK and some Frequently Asked Questions. Please contact the team in Chambers Ireland if you have any further queries at [certs@chambers.ie](mailto:certs@chambers.ie).

### Are Certificates of Origin required when exporting from Ireland to the UK?

- It is important to note that the UK Government (HMRC) does **not** require certificates of origin for goods moving between the EU and UK. The UK Government have never required Certificates of Origin for exports from Ireland and this continues to be the case: there has been no formal notice of a change in Certificate of Origin requirements from the UK Government.
- Companies can assess whether their products satisfy these requirements on the European Commission’s [Access2Markets](#) platform. Information on how to use this tool can also be found [here](#).
- While HMRC do not require Certificates of Origin, an exporter is entitled to obtain one should they so wish as a ‘fail-safe’ measure, or due to requirements from their courier and/or importer.
- If a business’s courier company, or an importer, requires that the exporting company must obtain a Certificate of Origin when exporting to the UK, this is at the courier/importer’s own discretion, and they are of course entitled to make such requirements.

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<sup>1</sup> Information supplied is correct as of 25 November 2021

<sup>2</sup> It should be noted that the deal does not extend to services.

- As always, Certificate of Origin issuing Chambers in Ireland should only provide Certificates of Origin to businesses that meet the usual requirements to obtain a certificate (established in Ireland with proof from the CRO, etc.)
- In the case that a business wishes to benefit from tariff-free treatment with the UK, the exporting business should be able to support a claim for [preferential treatment](#). The claim has to be based on a [statement of origin](#), made by the exporter, which states that the product(s) qualifies for preferential treatment. It is up to the exporter to make sure that the conditions are met to issue a statement of origin and that the information provided is correct. Exporters must also retain sufficient documentation to ensure that they demonstrate that the preferential treatment is justified.
- For more information on this, please contact the [Irish Revenue Commissioners](#) who will be able to assist businesses with preferential rules of origin and the necessary steps that a business will need to take to claim this.

**In summary:**

A Certificate of Origin issued by Chambers (known as a non-preferential Certificate of Origin) is used to provide evidence of the origin of goods. These do not enable tariff-free trade.

For a business to claim tariff-free preferential treatment of their goods exported to the UK, it is advised that they consult the Access2Markets European Commission platform and/or the Irish Revenue Commissioners and take the necessary steps to be able to evidence this preferential treatment.

A business may ask to obtain a Certificate of Origin from a Chamber due to requirements from their bank, courier and/or importer, or they may wish to obtain a Certificate as a 'fail-safe' when transiting goods to the UK – this is perfectly acceptable. Chambers can provide Certificates of Origin to these businesses for these reasons so long as the business satisfies the usual requirements to obtain a Certificate.

## Frequently Asked Questions (FAQ)s

1. **A company wants to obtain a Certificate of Origin for goods being exported to the UK, but I don't think that they need one. What should the Chamber do?**
  - Any business is entitled to obtain a Certificate of Origin for their goods so long as they meet the usual requirements for obtaining a Certificate.
  - Although the UK government does not require a Certificate of Origin for goods moving between Ireland-UK, the company can of course obtain a Certificate should they so wish, and Chambers should facilitate this.

**2. A courier company is requiring that exporters obtain a certificate of origin before they can export goods to the UK. What does the Chamber do?**

- The UK Government does not require Certificates of Origin for goods exported from Ireland to the UK.
- However, any business is entitled to a certificate of origin so long as they meet the usual requirements for obtaining a certificate.
- Chambers should facilitate this request at the request of the business in question.

**3. Will a Certificate of Origin enable tariff free trade with the UK?**

- No. A Certificate of Origin is a non-preferential trading document that states the origin country of the goods in question.
- In order to gain [preferential treatment](#) when trading with the UK, the exporters will have to obtain a preferential trading certificate.

**4. Where can a business obtain a preferential trading certificate or document?**

- There are a number of different types of preferential trading documents, each of which have different purposes, and are provided by various agencies including:
  - [ATA Carnets](#)
  - [EUR.1 Certificates](#)
  - A.TR Certificates for trading with Turkey (obtained from the Irish Revenue Commissioners)
  - [Supplier's Declaration](#) (obtained through the Irish Revenue Commissioners).
- The exporter should familiarise themselves with the different types available and choose the one suited to their goods.