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Notice

Customs co-operation requirements for the UK Generalised Scheme of Preferences

Published 24 December 2020

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1. Introduction

This notice should be read in conjunction with:

- the [Trade Preference Scheme \(EU Exit\) Regulations 2020](https://www.legislation.gov.uk/ukxi/2020/1438/contents/made) (<https://www.legislation.gov.uk/ukxi/2020/1438/contents/made>) (“the TPS regulations”)
- the [Customs \(Origin of Chargeable Goods: Trade Preference Scheme\) \(EU Exit\) Regulations 2020](https://www.legislation.gov.uk/ukxi/2020/1436/contents/made) (<https://www.legislation.gov.uk/ukxi/2020/1436/contents/made>) (“the Origin Regulations”)
- Notices to be made under the Customs (Origin of Chargeable Goods: Trade Preference Scheme) (EU Exit) Regulations 2020 (“Proof of Origin for GSP notice”)

The Origin Regulations and the Proof of Origin for GSP notice together set out the “UK GSP Origin Rules” referred to in this notice.

2. Who should read this notice

This notice should be read by:

- the governments and customs authorities of beneficiary countries
- anyone who exports goods from a beneficiary country to the UK under GSP.
- anyone who imports goods from a beneficiary country to the UK under GSP.

The following text has Force of Law by virtue of regulation 20 of the Trade Preference Scheme (EU Exit) Regulations 2020.

3. Definitions

For the purpose of this notice:

- beneficiary country means a qualifying GSP country which has the meaning given in regulation 4(1) of the TPS Regulations
- customs authority means an authority designated by the beneficiary country responsible for customs matters and administrations and any other authorities empowered in the beneficiary country to apply and enforce customs legislation
- GSP means the Generalised Scheme of Preferences established under regulation 3 of the TPS Regulations Conditions to enforce and ensure compliance with the UK GSP Origin Rules

It is a condition of a beneficiary country being granted preferences under the UK GSP that it implements and maintains systems to ensure that:

- its customs authority has a verification procedure to check the origin status of a good
- where cumulation under regulation 15, 16, 17 or 18 respectively of the Origin Regulations is applied, arrangements are entered into with the customs authorities of other countries that the beneficiary country is permitted to cumulate with, to enable reciprocal verification of origin declarations and proof of origin issued in accordance with the UK GSP Origin Rules

- when a verification procedure or other available information appears to indicate that the UK GSP Origin Rules are being contravened, appropriate inquiries are carried out with due urgency to identify and prevent such contraventions and to take enforcement action. For this purpose, the UK may participate in the inquiries.

4. Verification of origin

For the purpose of ensuring the proper application of the UK GSP Origin Rules and ensuring the accuracy of claims for preferential tariff treatment, HMRC may request verification of origin.

A beneficiary country shall supply the UK with contact details of the relevant customs authority in the beneficiary country to which verification requests should be sent.

Upon HMRC providing written notification to the beneficiary country customs authority of a request to verify origin, that customs authority must assist in the provision of any specified documentation and information included in the request as part of their verification procedure.

The customs authority of the exporting beneficiary country shall acknowledge a request for verification with a written acknowledgement of receipt (this may be sent by email) within a period of 45 days from the date of receipt of a written request for verification of origin from HMRC.

Following a request for verification, the customs authority of the exporting beneficiary country shall proceed to the origin verification and shall reply with the results of the verification within six months of receiving the request. However, if there is no reply within this period, or if the reply does not contain sufficient information to determine the origin of the goods HMRC will send a reminder giving a further period of four months for the reply. The reply must:

- provide to HMRC, a written report in order for HMRC to determine whether the good is originating or not. That report must contain:
 - the results of the verification
 - the description of the good subject to verification and the tariff classification relevant to the application of the rule of origin
 - a description and explanation of the good sufficient to support the rationale concerning the originating status of the good
 - information on the manner in which the verification was conducted
 - where appropriate, supporting documentation
 - in the case of where cumulation has been applied, the reply must include a copy (copies) of the corresponding origin declaration

5. Result of verification

If, as a result of the verification, HMRC determines that the goods are originating, it shall grant preferential tariff treatment to the goods and refund any excess duties paid or release any guarantee provided, unless the guarantee also covers other obligations which have not been discharged.

HMRC may deny preferential tariff treatment to a good if it has reasonable doubt as to whether the good is originating or when it is unable to determine whether the good is originating.

If a verification of origin finds that the goods to which GSP preferential tariff treatment has been claimed did not meet the conditions of the UK GSP Origin Rules, HMRC shall deny preferential tariff treatment to the good.

6. Verification of origin under intra-regional cumulation

Where cumulation under regulation 16 of the Origin Regulations has been applied, the provisions on verification apply between the countries of the same regional group for the purposes of subsequent control of origin declarations.

7. Record keeping requirements

Beneficiary countries or, where relevant, the customs authorities of beneficiary countries shall require:

- an exporter that has completed an origin declaration; and/or
- a producer or supplier that has provided a written statement

to keep a copy of the relevant document, as well as any supporting documents required to evidence it, for at least three years from the end of the calendar year in which the origin declaration was made out, or longer if required by its laws and regulations.

Documentation or records should be maintained in a way that allows them to be retrieved and printed.

Failure to comply with the conditions specified in this notice

Failure to comply with the conditions specified in this customs cooperation notice may lead to HMRC denying a claim for GSP preferential treatment if HMRC are unable to determine whether the good originated in a beneficiary country.

A serious and systematic failure to comply with the conditions specified in this customs cooperation notice may lead to the withdrawal of a beneficiary country from the GSP or the withdrawal of the GSP rates on specified GSP goods.

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