

Chemicals Rules of Origin (RoO) Sessions Q&A

1. When the tariff look-up tools show a 0% trade preference, does this apply to customs & excise duties?
 - *It applies to customs duties but not excise duties, which are still payable in line with EU or UK legislation. You can look up tariff rates and other charges such as VAT on your exports from the UK by using the export tool [here](#). It also shows customs documentary requirements and high-level summaries of rules of origin too. For imports into the UK, there is a similar tool [here](#). Please note that excise duties are separate to customs duties and are only applicable to certain goods, including hydrocarbon oil and alcohol. Further information on those is available for the UK [here](#) and for the EU [here](#).*

2. If we have goods manufactured outside of the EU, shipping directly into Europe with a UK commercial invoice, is there a change to the requirements?
 - *The rules of origin requirements and tariffs due would depend on the origin of those goods but that will not have changed since 31 December. As far as requirements go, a UK company can still arrange for these transactions but depending on the INCOTERMS used, that UK company would need to ensure that it had full representation and/or EORI and VAT registrations in the EU in order to act as the EU importer of record. In many Member States, fiscal representation could be needed. It would be recommended to seek guidance on import procedures in the EU Member State the goods would clear customs in, as some procedures (particularly on VAT reclaim and representation) differ between them.*

3. How do you define "qualifying" level of production?
 - *In order to qualify as originating, your good must meet the product-specific rule of origin found in Annex ORIG-2 (from pg423) of the [Trade and Cooperation Agreement](#).*
 - *Furthermore, production in the UK must go beyond the operations listed in Article ORIG.7 "Insufficient Production" (pg30-31). These are operations such as "simple assembly", "simple mixing" and "simple packaging". Operations shall be considered "simple" if neither special skills nor machines, apparatus or equipment especially produced or installed are needed for carrying out those operations.*

4. Is the 6-month suspension of duty only for imports?
 - *Yes, the 6-month staged import controls and associated deferral of customs declarations and duties (in effect from 1 Jan 2021) are only for imports into the UK from the EU. Any duties that are payable are required to be paid after from 1 July 2021 but of course, originating goods would be able to be imported without duties if an origin declaration is made and preference is claimed.*

5. Can cumulation be applied on EU materials processed in the UK?
- Yes, cumulation can be applied to EU materials provided that the production in the UK *must go beyond the operations listed in Article ORIG.7 "Insufficient Production" (pg30-31). These are operations such as "simple assembly", "simple mixing" and "simple packaging". Operations shall be considered "simple" if neither special skills nor machines, apparatus or equipment especially produced or installed are needed for carrying out those operations.*
6. I have a fragrance mixture (which is an expression of a formula I have created in the UK & is made up of dozens of chemicals, both natural and synthetic) compounded for me in France. I then import it as a single mixture to our factory in the UK. We then make home fragrance products out of it. Is the mixture classed as "originating from the EU" for the purposes of import to the UK (or do each of the component chemicals used to make it up need to be counted individually?)
- Providing that the original fragrance mixture meets the appropriate rules of origin in the TCA, it will be able to enter the UK tariff-free.
 - For example, if the product imported to the UK is classified under commodity code 330290, the product-specific rules it would have to have met are a choice between:
 - Change of Tariff Subheading (*it would have to have been made in the EU from inputs that themselves had a customs code that is different to 330290*); or
 - A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone; or
 - The maximum value of non-originating (*non-UK, non-EU*) materials used could be no more than 50 % of the Ex works price of the product.
 - If this EU-originating product is used in further production in the UK, this EU content can be considered as UK-originating providing the processing in the UK *goes beyond the operations listed in Article ORIG.7 "Insufficient Production" (pg30-31). These are operations such as "simple assembly", "simple mixing" and "simple packaging"; here operations shall be considered simple if neither special skills nor machines, apparatus or equipment especially produced or installed are needed for carrying out those operations.*
7. Do these rules also apply to other countries with which we have a free trade agreement?
- *All FTAs will have rules of origin - but the specific agreements need to be consulted in each case. You can find guidance on the UK's other Free Trade Agreements [here](#).*

The impact on distribution

8. If a product is imported to the UK from the EU and then exported back to the EU without a process having taken place, the origin would be EU but the product would not meet the rules of origin. Is that right?
 - *When the good is released into free circulation in the UK, the good 'loses' its overall EU origin. As such, if it is exported directly back to the EU without undertaking a sufficient level of production [as defined in Article ORIG.7 "Insufficient Production" (pg30-31)], it will be required to pay a tariff.*

9. What other procedures can we look at to potentially avoid duties?
 - *Provided that a good does not enter free circulation in the UK or EU, the good will retain its originating status when exported. This can be done by keeping the goods under customs control, such as in a bonded warehouse, or by the goods entering a Transit movement.*
 - *There are Returned Goods Relief procedures in place in both the UK and the EU. Advice on re-importing goods to the UK can be found here: <https://www.gov.uk/guidance/pay-less-import-duty-and-vat-when-re-importing-goods-to-the-uk-and-eu>*

10. In the case of returning EU-origin goods to the EU but not complying with the rules of origin, what do we declare on the invoice? Is it: 'origin EU but does not fulfil rule of origin'?
 - *If the good does not meet the applicable rule of origin, the good will then be considered "non-originating" and so you will not make an exporter's declaration of origin on the commercial invoice.*

11. If we buy bulk chemical but then bottle in the UK and label it for export back to the EU, would that be enough production to claim zero tariff?
 - *If the bulk chemical is EU-originating, then the finished product can be considered originating provided it meets the appropriate specific processing rule and the operations undertaken exceed those listed in Article ORIG.7 "Insufficient Production" (pg 30-31).*

12. For items originating from the EU, what impact does rules of origin have for onward trade to NI?
 - To come back to
 - *If you are sending goods from Great Britain to Northern Ireland, you must first determine if the goods are [considered 'at risk' of entering the EU](#). If they are not, a tariff will not be payable on them.*
 - *If the goods are considered 'at risk', are of EU origin and you wish to claim preference to avoid paying duty, production in the UK must go beyond the operations listed in Article ORIG.7 "Insufficient Production" (pg30-31) in order*

for onward trade to Northern Ireland to be tariff-free using the Trade and Cooperation Agreement.

- *Alternatively, provided that the goods do not enter free circulation in the UK, they will retain their originating status and will not be subject to tariffs even if they are considered 'at risk'. This can be done by keeping the goods under customs control, such as in a Customs Warehouse, or by the goods entering a Transit movement.*

13. We import goods which are produced in South Africa, transported into the EU for storage (zero tariff due to EU-South Africa Free Trade Agreement), then cleared into free circulation in the EU and then then – unaltered – supplied from the EU to the UK. We have been advised that the UK Global Tariff rate would apply at the UK border, despite the UK and South Africa also having a zero-tariff Free Trade Agreement for these goods. Is this correct?

- *Once the product has been released into free circulation in the EU, the good has in effect lost its South African origin for the purposes of claiming preference under the UK-South Africa FTA. As such, when it is imported into the UK, it will be required to pay the UK Global Tariff as a non-originating good.*
- *If the good remains under customs control in the EU (e.g. in customs warehousing), it may be eligible for tariff-free access to the UK subject to the conditions of the UK-South Africa FTA being met.*

14. How would rules of origin apply to goods manufactured in China/India but bought by a UK company from an EU based company? Where would tariffs apply?

- *If the goods are transported directly from China/India to the UK (i.e. the goods do not enter the EU), then they will not be imported under the terms of an FTA and thus will incur the UK Global Tariff.*
- *If the goods enter the EU first, the goods will first be required to pay the EU Common External Tariff and (if no production takes place in the EU) then the UK Global Tariff upon entering the UK, unless they were never entered into free circulation in the EU (for example they were stored in a customs warehouse) In that case, the EU tariff would not be payable but the UK one still would be.*
- *Please note that while the UK does not have Free Trade Agreements with either India or China, some goods imported into the UK from India are subject to reduced tariffs as part of the UK's [Generalised Scheme of Preferences](#), which lowers tariff rates for imports from developing countries.*

Process-specific rules

15. To be clear: as long as “simple” processing is avoided (via training, machinery used etc), can a product be classed as UK origin even if it has originated elsewhere?
- *What you have referred to solely applies to content originating from the EU being used in the production of a good in the UK.*
 - *If inputs are being sourced from outside the UK or the EU, the end product must meet the product specific rule of origin in order to be considered UK-originating and eligible for tariff-free trade to the EU.*
16. Can you confirm the rules on what ‘simple’ means in the context of insufficient production?
- *In paragraph two of Article ORIG.7 “Insufficient Production” (pg 31), “operations shall be considered simple if neither special skills nor machines, apparatus or equipment especially produced or installed are needed for carrying out those operations.”*
17. Can "production" be used to cover repacking the same material, into smaller packaging for example, or does production mean changing/dilutions etc.?
- *Processes described as “insufficient production” are described in Article ORIG.7 (pg 30-31). For example, “simple packaging” as described as above is defined as insufficient.*
18. What if our supply chain cannot trace the precise location of their raw materials because it is sourced from commodities received from all over the world.
- *Goods are typically considered to be non-originating unless proven otherwise. However, not all rules available to chemical products require the knowledge of where your inputs come from. You need to check the product-specific rules for the product in question first but tracing of materials would only be a concern if you could not meet a process-based rule through the activity you carry out in the UK.*
 - *If, for example, you can use a Change of Tariff Subheading (CTSH) rule and the inputs that are used are in a different 6-digit customs classification (subheading) to that of the product, the origin of the inputs is irrelevant as you would have met the rule in your own processing. In this case, the product would be originating regardless. It would also be originating regardless of tracing raw materials if, for example, your product had undergone a chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing in the UK (in line with the definitions in Annex ORIG-1).*

19. In relation to minimal processing, what does 'simple' and 'technical know-how' mean? For example, the safe handling of volatile materials for packing into cans (from bulk) requires specialist knowledge: does that constitute sufficient production?
- *The definition of simple is set out in Article ORIG.7 "Insufficient Processing" (pg 30-31) paragraph 2: "operations shall be considered simple if neither special skills nor machines, apparatus or equipment especially produced or installed are needed for carrying out those operations."*
 - *As an exporter, you should consider whether or not the processing undertaken in the UK satisfies these criteria.*
20. Is 'blending' a sufficient process?
- *Some chemical products are able to meet the rule of origin by blending – you should check the product specific rules in the TCA for your product to see if your product is able to use this rule.*
 - *In Note 5 of Annex ORIG-1 (pg 418), Mixing and Blending is defined as 'the deliberate and proportionally controlled mixing or blending (including dispersing) of materials, other than the addition of diluents, only to conform to predetermined specifications which results in the production of a product having physical or chemical characteristics that are relevant to the purposes or uses of the product and are different from the input materials'*
21. (Specific question related to the "mixing and blending" processing rule (heading 32.01-15): Do you see the general possibility to apply this rule to blending of paint (i.e. mixing of different paint in order to achieve a specific colour, using trained staff and specific equipment?)
- *Goods classified in Chapter 32 of the Harmonised System can use the mixing and blending rule to confer origin. In Note 5 of Annex ORIG-1 (pg 418), Mixing and Blending is defined as 'the deliberate and proportionally controlled mixing or blending (including dispersing) of materials, other than the addition of diluents, only to conform to predetermined specifications which results in the production of a product having physical or chemical characteristics that are relevant to the purposes or uses of the product and are different from the input materials'*
 - *You must however ensure that this processing also goes beyond the insufficient processes set out in Article ORIG.7 (pg 30-31) – here simple mixing.*
 - *In paragraph two of Article ORIG.7 "Insufficient Production" (pg 31), "operations shall be considered simple if neither special skills nor machines, apparatus or equipment especially produced or installed are needed for carrying out those operations."*

22. Our product is just blended in Germany for application reasons and there is no chemical reaction. Is the country of origin the EU?
- *Some chemical products are able to meet the rule of origin by blending – you should check the product specific rules in the TCA for your product to see if your product is able to use this rule.*
 - *In Note 5 of Annex ORIG-1 (pg 418), Mixing and Blending is defined as ‘the deliberate and proportionally controlled mixing or blending (including dispersing) of materials, other than the addition of diluents, only to conform to predetermined specifications which results in the production of a product having physical or chemical characteristics that are relevant to the purposes or uses of the product and are different from the input materials’*
23. If we blend two resins in order to prevent them crystallising, would that be sufficient processing?
- *Some chemical products are able to meet the rule of origin by blending – you should check the product specific rules in the TCA for your product to see if your product is able to use this rule.*
 - *In Note 5 of Annex ORIG-1 (pg 418), Mixing and Blending is defined as ‘the deliberate and proportionally controlled mixing or blending (including dispersing) of materials, other than the addition of diluents, only to conform to predetermined specifications which results in the production of a product having physical or chemical characteristics that are relevant to the purposes or uses of the product and are different from the input materials’*
24. Can you please explain the rules for chemical reaction. We produce herbicides that are produced by a series of chemical reactions in the UK. Is this sufficient to satisfy the product-specific rule?
- *Herbicides (as classified in heading 3808 of the Harmonised System) can use the chemical reaction rule in order to meet the product specific rule.*
 - *This is defined in Note 5, Annex ORIG-1 (pg 418) to be ‘a process (including a biochemical processing) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule, with the exception of the following, which are not considered to be chemical reactions for the purpose of this definition:*
 - i. dissolving in water or other solvents;*
 - ii. the elimination of solvents including solvent water; or*
 - iii. the addition or elimination of water of crystallisation;*
25. I purchase a cup from China and make a saucer in my UK factory. I then box them to sell as a set. How do I apply preferential rules?
- *As described in Article ORIG.12 “Sets” (pg 32), if a set is composed of both non-originating components (here the Chinese cup) and originating components (here the UK saucer), the value of the non-originating*

components making up the value of the set must not exceed 15% of the ex works price of the final good.

Value-add rules

26. If a finished formulation/Product contained around 70% solvent from France/EU but was blended in the UK, would the Origin be GB or EU?
- *Some chemical products are able to meet the rule of origin by blending – you should check the product specific rules in the TCA for your product to see if your product is able to use this rule.*
 - *In Note 5 of Annex ORIG-1 (pg 418), Mixing and Blending is defined as ‘the deliberate and proportionally controlled mixing or blending (including dispersing) of materials, other than the addition of diluents, only to conform to predetermined specifications which results in the production of a product having physical or chemical characteristics that are relevant to the purposes or uses of the product and are different from the input materials’*
 - *Furthermore, providing the criteria on processing in the UK set out in Article ORIG.7 “Insufficient Processing” (pg 31-32) are met, this EU-originating material can be considered to be UK-originating for the purposes of meeting the TCA rules of origin. This method will however require a suppliers declaration from the producer of the EU-originating solvent, whereas the above mixing and blending rule will not.*
27. I have a question on the MaxNOM calculation. Where we import material from India and we do not do sufficient processing, if we take our ex works price, we add more than 50% value but we have done no processing at all. Do we use our India factory ex works price in that case?
- *In order to be considered UK-originating, there must be some processing in the UK that goes above that listed in Article ORIG.7 “Insufficient Processing” (pg 30-31). If you are not undertaking any processing in the UK the good cannot be considered UK originating, despite meeting the value-added product specific rule.*
28. Regarding ‘cumulation’, both the UK and the EU have Free Trade Agreements with Japan and Vietnam. Can Japanese or Vietnamese origin items be excluded from NOM (non-originating material) calculations?
- *The TCA allows full bilateral cumulation of UK and EU materials and processing but does not include diagonal cumulation of materials from any mutual trade partners, such as Japan or Vietnam.*
 - *When using content from mutual trade partners in the production of a good in the UK or EU, this content is considered non-originating under the UK-EU TCA. In this case, production in the UK would need to meet the appropriate rules of origin without counting the value of these materials.*

29. I see you say the Maximum Non-originating Material (MaxNOM) is 50% - so do I just adjust my ex works price to meet the rule?
- *The ex works price calculation methods are set out Note 4, Annex ORIG-1 (pg 416-417). The MaxNOM calculation itself relies upon the definition of 'customs value' as set out in the [Agreement on Implementation of Article VII of the GATT \(General Agreement on Tariffs and Trade\) 1994](#).*
30. Does ex works price mean the raw material cost or raw material plus conversion cost? Does ex works price or can ex works price include profit margin?
- *Ex works price includes the value of materials used in the production of the good, but also of the value added during production itself. This can include profit. The specific definition of ex works can be found in Annex ORIG-1, Note 4 (pg 417)*
31. With regards to ex works price: We regularly transfer products "intracompany", and we are basically only paid cost and production for these (i.e no profit). Are we justified to use our Minimum Selling Price instead for calculation purposes?
- *The ex works price calculation methods are set out Note 4, Annex ORIG-1 (pg 416-417). The MaxNOM calculation itself relies upon the definition of 'customs value' as set out in the [Agreement on Implementation of Article VII of the GATT \(General Agreement on Tariffs and Trade\) 1994](#). Further advice from HMRC on valuing goods for customs purposes can be found [here](#).*
32. I have stocks in same UK tank of same product but from different origins - EU and US. Can I allocate the EU stock to certain customers or does the whole tank have a fixed, mixed origin based on load profile?
- *Stocks of fungible materials (those unable to be distinguished by physical characteristics) can be stored together whilst retaining their individual originating statuses, provided an Inventory Management System is used, and no more goods receive an originating status than if the material were segregated physically. The full provision is set out in Article ORIG.14 "Accounting Segregation" (pg 32-33) of the TCA.*
33. We store product in bulk, which may have come from a mixture EU and non-EU origin. Do we need to assess the % of each product in the tank each time it is replenished, in order to segregate it clerically?
- *Stocks of fungible materials (those unable to be distinguished by physical characteristics) can be stored together whilst retaining their individual originating statuses, provided an Inventory Management System is used, and no more goods receive an originating status than if the material were segregated physically. The full provision is set out in Article ORIG.14 "Accounting Segregation" (pg 32-33) of the TCA.*

Change of Tariff Heading/Subheading rules

34. If a supplier advises one tariff code for export and we are convinced that another code is required for import into the UK - can we use our own code (providing we can justify it) we are having issues with transport companies who state they must be aligned.
- *More information on determining the tariff classification of your good can be found here: <https://www.trade-tariff.service.gov.uk/sections>.*
 - *You can also choose to request a Binding Tariff Information ruling from HMRC. More information can be found here: <https://www.gov.uk/guidance/apply-for-a-binding-tariff-information-decision>.*
35. We are being asked to export under 101000018 instead of 1000001, if we are declaring goods as UK origin? Is this correct as we already have the origin statement on the commercial invoice?
- *If you are having difficulty classifying your goods, you may want to ask HMRC for advice. Further guidance is available [here](#).*

Declarations, record-keeping and verification

36. How to I prove origin for proprietary mixtures such as Fragrance where the full ingredients list cannot be disclosed to clients?
- *As a UK exporter you can choose to either self-certify your goods as originating, or you can provide the appropriate information to the importer for them to make a claim.*
 - *If you are concerned about the confidentiality of the information used to support an Importers Knowledge-based claim, you can self-certify your goods as being originating. In this case the only information passed to the importer is your statement that the good is of UK origin.*
37. Will a country of origin statement on a commercial invoice suffice as evidence of origin?
- *The statement on origin must be provided on an invoice or on any other document that describes the originating product in sufficient detail to enable the identification of that product.*
 - *The statement on origin must take the form of the text found in Annex ORIG-4 of the UK-EU TCA (from pg482).*
 - *The Statement on origin may apply to either a single consignment or multiple shipments of identical products within any period specified in the Statement on origin but not exceeding 12 months from the date of the first import.*

38. Is the statement per product or per company?
- *Statements of origin must be made on a per-product basis. However, the Statement on origin may apply to either a single consignment or multiple shipments of identical products within any period specified in the Statement on origin but not exceeding 12 months from the date of the first import.*
39. Is an origin declaration necessary on the commercial invoice if a company has a long-term suppliers declaration which could go as a separate document?
- *Long-term suppliers' declarations are used to provide information to support an exporters statement of origin.*
 - *The statement on origin must be provided on an invoice or on any other document that describes the originating product in sufficient detail to enable the identification of that product.*
 - *The statement on origin must take the form of the text found in Annex ORIG-4 of the UK-EU TCA.*
40. Does a statement of origin have to be on a commercial invoice or can it be on another document, even on its own one?
- *The statement on origin must be provided on an invoice or on any other document that describes the originating product in sufficient detail to enable the identification of that product.*
 - *The statement on origin must take the form of the text found in Annex ORIG-4 of the UK-EU TCA.*
41. Can you show some examples of rules of origin statement and suppliers declaration?
- *The statement on origin must be provided on an invoice or on any other document that describes the originating product in sufficient detail to enable the identification of that product.*
 - *The statement on origin must take the form of the text found in Annex ORIG-4 of the UK-EU TCA (pg 482) but is reproduced here:*

(Period: from _____ to _____)

The exporter of the products covered by this document (Exporter Reference No ...) declares that, except where otherwise clearly indicated, these products are of ... preferential origin.

.....

(Place and date)

.....

(Name of the exporter)

- *In the EU, the Exporter Reference Number will be the exporters Registered Exporter (REX) number. These are allocated if the exporter is exports*

consignments with a total value exceeding €6000. In the UK, the Exporter Reference Number will be the Economic Operator Registration and Identification (EORI) number.

- *If the statement on origin is completed for multiple shipments of identical originating products within the meaning of point (b) of Article ORIG.19(4) [Statement on Origin] of the TCA, indicate the period for which the statement on origin is to apply. That period shall not exceed 12 months. Importations of the product must occur within the period indicated. If a period is not applicable, the field may be left blank.*
- *Information on which suppliers' declarations are applicable to you and the structure of such declarations can be found at <https://www.gov.uk/guidance/using-a-suppliers-declaration-to-support-a-proof-of-origin>.*

42. Where does a certificate of origin come into it, can that be used instead of statement of origin or suppliers declaration?

- *A certificate of origin is traditionally used in free trade agreements as the document that states that something is originating – these are often issued by Chambers of Commerce, for instance.*
- *Under the UK-EU TCA, exporters can self-certify and provide their own statement of origin.*
- *The statement on origin must be provided on an invoice, or any other commercial document (excluding a bill of lading), describing the originating product in sufficient detail to enable its identification.*
- *The statement on origin must take the form of the text found in Annex ORIG-4 of the UK-EU TCA (pg482).*

43. What is the exporter reference number required in UK on the text from the deal on origin statement - is this the UK EORI?

- *For UK businesses, the exporter reference number used in the statement of origin is the UK EORI number.*

44. Is it mandatory for an exporter's declaration of origin to include the REX registration number? A lot of EU suppliers are putting their EORI number instead which I believe is only suitable for a UK to EU movement.

- *A UK exporter should use their UK EORI code in these declarations of origin. For consignments of a value above €6000 (currently £5700), an EU exporter must have a Registered Exporter (REX) number and include it on the statement of origin, in addition to their EU EORI code.*

45. Do you have any information about the REX system and how we can use it as a UK company? Our previous registration has been cancelled since 1st Jan.

- *The UK currently has no equivalent system to REX. UK exporters should use their UK EORI number to identify themselves on statements of origin.*

- *If you are exporting from the EU, you can find guidance on the REX system [here](#).*
 - *If you want to find out more about making origin declarations in order to claim preference when using other Free Trade Agreements from the UK, you can find guidance on the agreements [here](#) and/or use the '[Check how to export goods](#)' tool.*
46. If I were to declare a UK import as originating from the EU based on 'Importers Knowledge', what kind of supporting documentation will I need to obtain from my supplier?
- *To make a claim under Importer's Knowledge, you will need to obtain information that the goods meet the rule of origin, such as the tariff classification of the good or a description of the way it was produced. Further information on which information could be pertinent to a specific claim can be found under heading 2.3 at the following page:
<https://www.gov.uk/government/publications/rules-of-origin-for-goods-moving-between-the-uk-and-eu/origin-procedures-proving-originating-status-and-claiming-preferential-treatment>*
 - *The TCA makes no requirements for the format that this supporting information for an Importer's Knowledge claim.*

Related procedures

47. With Customs Warehousing, can the goods be accessed i.e. to change packaging from bulk to smaller containers? The product itself is not processed.
- *The rules governing how you can handle goods while they are in a UK-based customs warehouse are referred to as 'usual forms of handling' and can be found [here](#).*
 - *If you were keen on using the TCA after storing UK- or EU-origin goods in a customs warehouse in a third country, that is possible using the 'non alteration' clause (ORIG.16), which allows: the splitting of consignments may take place in a third country if it is carried out by the exporter or under the responsibility of the exporter, provided that the consignments remain under customs supervision in that third country.*
48. Can we claim Inward Processing Relief instead of proving origin?
- *Both the UK and the EU will be retaining their existing Inward Processing Relief regimes and both will apply when processing goods from the other Party, subject to the authorisation of the respective customs authority. Information on the UK's scheme can be found [here](#).*

49. Will the UK be following any anti-dumping levies applied to Chinese goods that are currently applied by the EU?
- *The UK has transitioned existing EU trade remedies to our new system where we have significant production of the goods in question. The new Trade Remedies Investigations Directorate is reviewing these:*
<https://www.gov.uk/guidance/trade-remedies-transition-policy>.
50. Will EU anti dumping duties follow the same rules of origin? If importing to the UK and then directly on to the EU, will any ADD be added, as well as standard import duties?
- *Anti-dumping duties (ADD) are applied in accordance with the non-preferential rules of origin of the country they are being imported into.*
 - *These rules are different and separate to the rules of origin within the TCA.*
 - *The EU's non-preferential rules can be found [here](#) and the UK's can be found [here](#).*
51. We blend chemicals mostly bought from the EU. Is REACH origin the same as trade origin? For some of the blends, the materials remain chemically unchanged and my understanding means these would for REACH be classed as reimports originating in the EU fully registered with reach. However, for trade we hit the guidelines for being UK origin due to the processing etc. Is this just the same nomenclature being used by two departments of the new relationship or do they need to have the same origin for both?
- *The origin of goods for the purposes of REACH is not the same as the Rules of Origin that are discussed here and apply to tariff-free trade.*
 - *If your goods are returned to the EU having been exported from there, you may be able to avoid full registration requirements:*
http://echa.europa.eu/documents/10162/23036412/registration_en.pdf/de54853d-e19e-4528-9b34-8680944372f2
 - *If you bring substances into the UK from the EU, the REACH rules that apply are based not on the origin of the goods per se but rather if and where a registration is held: <https://www.hse.gov.uk/reach/brexit.htm>*