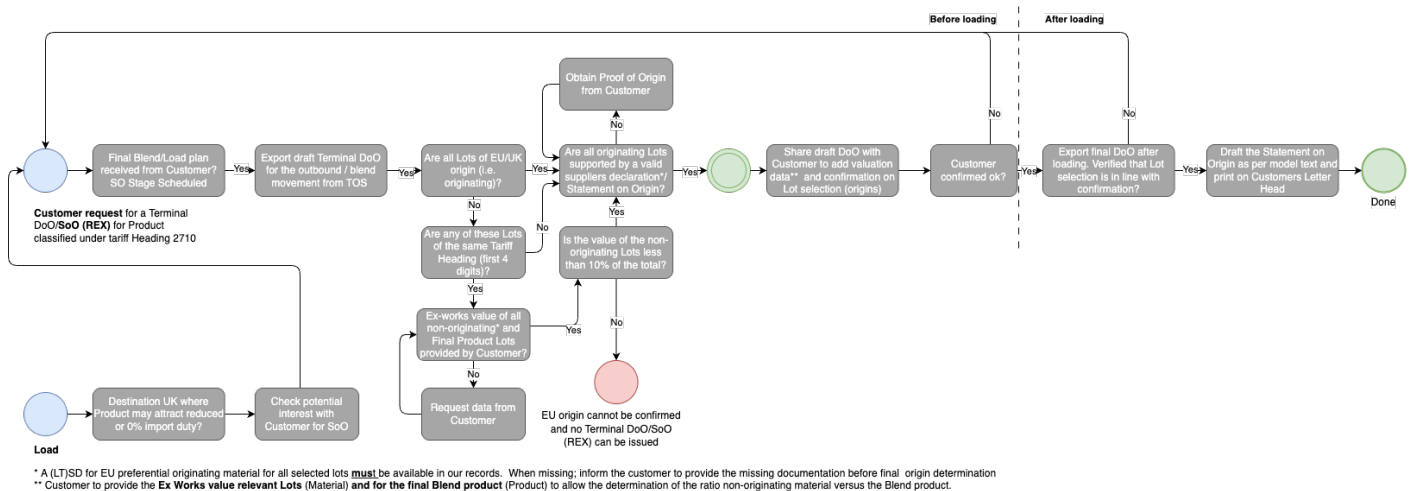


SOP - Decision flow

Preferential origin EU - UK

TCA tariff Heading 2710

Please note that customs status as such has no role in determining origin!



Definitions

EU originating material: Materials having EU preferential origin under the Trade Agreement rules

1. Goods wholly obtained in the EU, or
2. Goods sufficiently worked or processed in the EU according to the applicable list rules

Non-originating material: Material that does not qualify as originating under the preferential rules of origin of the Trade Agreement

1. Materials imported from third countries that do not qualify as originating, or
2. Materials that have not undergone sufficient working or processing to acquire EU origin

T2 product can also be non-originating material. Customs clearance does not change the origin of the material

Change of Tariff Heading "CTH" means production from non-originating materials of any heading, except that of the final product; this means that any non-originating material used in the production of the final product must be classified under a heading (4-digit level of the Harmonised System) other than that of the final product (i.e. a change in heading).

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