



HM Revenue
& Customs

Rules of Origin

Rules of origin help you work out where your goods originate from, and which goods are covered in trade agreements.

You'll need to understand the rules of origin to:

- claim tariff preference when you're importing
- prove the origin of goods you're exporting

Using the Harmonised System and product-specific rules for trade between the UK and EU

[Find out how to use the Harmonised System to classify your goods and what the product-specific rules are. You will need to use the Harmonised System \(HS\) to classify your goods and check they meet the rules of origin.](#)

General rules to determine the origin your products for trade between the UK and EU

[Use these general provisions to help you determine the origin of your products.](#)

Introduction to rules of origin and claiming duties when trading between the UK and EU

[Rules for moving goods between the UK and EU under the Trade and Cooperation Agreement.](#)

Proving originating status and claiming a reduced rate of Customs Duty for trade between the UK and EU

[Find out how to prove the originating status of your goods and check if you can claim preferential tariff treatment.](#)

Case studies for insufficient production when trading between the UK and the EU

[Use the case studies to help you decide when your goods may \(or may not\) go beyond insufficient production. - example assembling furniture.](#)

Check your goods meet the rules of origin

<https://www.gov.uk/guidance/check-your-goods-meet-the-rules-of-origin>

Get proof of origin for your goods

<https://www.gov.uk/guidance/get-proof-of-origin-for-your-goods>