

## 1. How do I classify my goods in my import and export declarations?

You need to use a [commodity code](#) (also known as a tariff code) to classify your goods when you complete import or export declarations.

HMRC uses these codes to work out how much Customs Duty or VAT you owe on goods that you move into or out of the UK.

If you use the wrong code:

- your goods could be delayed or seized
- you might pay the wrong amount of duty or VAT – if you pay too little, you may have to pay extra charges.

You can use the [Trade Tariff tool](#) on GOV.UK to find the correct commodity code for your goods. If you have hired a customs intermediary to deal with your import and export declarations, they will be able to help, but you will need to provide accurate information about your goods.

Some goods are harder to classify than others. If you've tried to find the commodity code for your goods and you're still not sure which one to use, you can [ask HMRC for help to classify your goods](#).

Once you have the correct code, you can check if you need to pay duty or VAT, and how much. You can also see if there are any duty reliefs or restrictions on your goods, or if you need a licence to move them.

## 2. How can I claim preferential rates of duty for goods that I import from or export to the EU?

If your goods originate in the EU or UK, you may be able to [claim a preferential rate of duty](#), if:

- you import the goods into the UK
- you export the goods to a country in the EU
- the goods will be released into free circulation in the UK or EU.

This means you'll not need to pay Customs Duty on these goods. To benefit from preferential rates of duty when you import into the UK from the EU (or import into the EU from the UK), you'll need to follow these steps:

### Step 1: Check if your goods are covered by the UK's deal with the EU

You'll need to classify your goods correctly, to confirm if they're included in the UK's deal with the EU; the Trade and Co-operation Agreement (TCA). Here's more information about the [rules of origin requirements under the UK's deal with the EU](#).

### Step 2: Check if your goods meet the rules of origin

To claim preferential rates of duty, your goods must originate in the EU or UK (as the exporting country). You'll need to [check if your goods meet the rules of origin](#) and product specific rules. Rules of origin determine where your goods originate from. This means the place where they've been produced or manufactured, their 'economic nationality', rather than where they've been shipped or bought from.

### Step 3: Get proof that your goods meet the rules of origin

You'll need to declare that you have [proof that the goods comply with the rules of origin](#).

### Step 4: Find out how to complete your import or export declaration

You will need to [include this information in your import or export declaration](#).

If your goods do not meet the rules of origin requirements, (or if you cannot prove that the goods meet them) you'll need to pay Customs Duty, unless your goods are eligible to claim a relief from customs charges (there's more information on this in the answer to question 3 below). You'll be able to find out the rate of duty you need to pay when you classify your goods.

The Department for Business, Energy and Industrial Strategy have published a short video about rules of origin requirements for UK-EU trade. [Register now](#) for instant access to the video.

### **3. Can I claim preferential rates of duty for goods that I import into the UK from the EU and re-export to an EU country?**

If you import goods into the UK from the EU and re-export them to an EU country, you may be able to claim preferential rates of duty when you re-export the goods, if they meet the rules of origin requirements.

This will depend on whether:

- the goods originated in the EU
- you've altered or substantially processed the goods in the UK.

For example, if a UK business imports silver from the EU that was produced in the EU, the goods will be eligible for the preferential zero rate of duty, under the terms of the UK's deal with the EU (the TCA). The business cannot return the silver to the EU at the preferential zero rate of duty. But, if the business processes the goods to turn them into a product with UK origin (for example jewellery), the goods would be eligible for the preferential zero rate of duty under the terms of the TCA.

If your goods are not eligible for preferential rates of duty you may be able to claim Returned Goods Relief (RGR) in the EU instead. RGR provides relief from charges on re-imported goods into the EU that have previously been exported. You can get this relief if your goods meet the conditions – including that the goods have been in free circulation in the EU when they were exported and must be re-imported in an unaltered state, apart from any work that may have been carried out to maintain the goods in working order.

Please note, you'll need to get guidance on RGR into the EU from the customs authority of the EU country that you export your goods to. Here's more information about [RGR for goods re-imported into the UK](#).

Use our new [importing from and re-exporting union goods to the EU flowchart available on GOV.UK](#), to help you find out if the goods you want to re-export to the EU will be eligible for:

- preferential rates of duty
- or for RGR in the EU instead.

#### **Help and support**

We hope that you've found these answers useful. If you need more help, please take advantage of the support that's available and:

- register for the free [Trader Support Service](#) if you move goods between Great Britain and Northern Ireland
- attend one of our [live webinars](#) or watch our [short videos](#) about key actions for importing and exporting with the EU
- use the [Brexit checker](#) on GOV.UK to understand HMRC processes for importing, exporting or customs relief and keep your business moving

- call our Customs & International Trade helpline on 0300 322 9434, for more help with importing, exporting or customs reliefs – the helpline is open from 8am to 10pm Monday to Friday and from 8am to 4pm at weekends.
- [send us your questions or webchat.](#)