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Guidance

Get proof of origin for your goods

Prove the origin of your goods if you're trading with a country that has a trade agreement with the UK, or is covered by the Generalised Scheme of Preferences.

From:

[HM Revenue & Customs \(/government/organisations/hm-revenue-customs\)](#)

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If you're importing or exporting goods with a country that has a trade agreement with the UK, the goods are likely to have a reduced or nil rate of duty based on their origin.

Unless the trade agreement says you do not need a proof of origin because the goods have been sent in a [small consignment \(https://www.gov.uk/government/publications/rules-of-origin-for-goods-moving-between-the-uk-and-eu/origin-procedures-proving-originating-status-and-claiming-preferential-treatment#rules-for-small-consignments-of-goods\)](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#rules-for-small-consignments-of-goods), you'll need to:

- prove to HMRC that you can claim preference for the goods you are importing
- give the person receiving your goods evidence of the origin if they are not using [importer's knowledge](#), so they can claim preference for them

Check what type of proof you need

The type of proof you need depends on:

- the type of goods
- where they're being imported from, or exported to

You can use the [trade tariff tool \(https://www.gov.uk/trade-tariff\)](https://www.gov.uk/trade-tariff) to check which of the different types of proof of origin you need.

For developing nations, you can check the [Generalised Scheme of Preference \(https://www.gov.uk/government/publications/trading-with-developing-nations\)](https://www.gov.uk/government/publications/trading-with-developing-nations) to make sure you provide the right type of evidence.

This can be:

- an EUR1 or EUR-MED movement certificate
- an origin declaration
- importers knowledge
- a Generalised Scheme of Preferences form A

The length of time a proof of origin will be valid for depends on the agreement and the type of proof.

You need to note your proof of origin on your customs declaration. If you use customs warehousing, the goods must then be released to free circulation within 2 years to claim preference.

If HMRC carries out a verification you will need supporting evidence that you were correct when making out a proof of origin. This evidence can be:

- production records
- invoices
- accounting details
- suppliers' declarations

EUR1 and EUR-MED movement certificates

Green paper certificates

To get a green paper copy of a EUR1 or EUR-MED movement certificate, contact either your local:

- Chambers of Commerce
- office of the Institute of Chartered Shipbrokers

You may be charged a fee for the certificate.

Due to coronavirus (COVID-19), HMRC can only issue original green paper EUR1 or EUR-MED movement certificates in cases where the customs authority in the country of destination:

- requires a wet stamped certificate
- does not accept PDF copies or digital versions

Where easements are in place in the country you're exporting to allow for PDF copy and digital certificates, complete the following online forms and email them to HMRC:

- to claim preferential duty rates on goods exported to countries that have a preferential trading agreement with the EU — complete [EUR1 \(C1299\)](https://www.gov.uk/government/publications/import-and-export-movement-certificate-ur1-c1299) (<https://www.gov.uk/government/publications/import-and-export-movement-certificate-ur1-c1299>)
- to record preferential trade in goods between the UK and participating countries — complete [EUR-MED \(C1300\)](https://www.gov.uk/government/publications/import-and-export-movement-certificate-ur-med-c1300) (<https://www.gov.uk/government/publications/import-and-export-movement-certificate-ur-med-c1300>)

1. Download and fill in the form — remember to include your company's email address.
2. Attach it to an email.
3. In the email subject line use:

- 'EUR1 endorsement' if you're sending a EUR1 (C1299)
- 'EUR-MED endorsement' if you're sending a EUR-MED (C1300)

4. Send your email to NCH.Movements.Digital@hmrc.gov.uk.

HMRC will check and verify your application. If appropriate, we will issue a plain PDF version back to your company's email address within 48 hours.

Once COVID-19 restrictions are lifted, your customer may ask you to send them an original certificate. HMRC can issue one to you, but you must give us evidence that the customs authority in the country of destination has specifically asked for it. You will need to email your request and evidence to: NCH.Movements.Digital@hmrc.gov.uk.

If the customer you're exporting goods to cannot accept a PDF copy of the certificate and no other easements are being put in place by the customs authority in the country of destination, you can request a paper C1299 by using one of [HMRC services](https://www.gov.uk/government/organisations/hm-revenue-customs/contact/customs-international-trade-and-excise-enquiries) (<https://www.gov.uk/government/organisations/hm-revenue-customs/contact/customs-international-trade-and-excise-enquiries>). You must send the completed form to:

HM Revenue and Customs
NCH MICS Team (EUR1s)
Ralli Quays
3 Stanley Street
Salford
M60 9HL

You can also send the completed paper form to your local:

- Chambers of Commerce
- office of the Institute of Chartered Shipbrokers

You may be charged a fee for the certificate.

Retrospective EUR1 or EUR-MED certificates

You can ask for a EUR1 or EUR-MED movement certificate retrospectively if the certificate was:

- not issued at the time of exportation due to an error, oversight or special circumstance (such as a preferential rate of duty becoming available for the products from a retrospective date)
- issued at the time of exportation, but could not be accepted at the time of importation for technical reasons (for example, it did not contain all necessary information)

To request a certificate, contact the [National Clearance Hub](https://www.gov.uk/government/organisations/hm-revenue-customs/contact/national-clearance-hub) (<https://www.gov.uk/government/organisations/hm-revenue-customs/contact/national-clearance-hub>) or your local:

- Chambers of Commerce
- office of the Institute of Chartered Shipbrokers

You may be charged a fee for the certificate.

If the certificate is lost, destroyed or stolen

You can ask for a duplicate certificate from HMRC. You will need to declare in writing that you do not have the original but will surrender it immediately to us if it becomes available later. To request a certificate, contact the [National Clearance Hub](https://www.gov.uk/government/organisations/hm-revenue-customs/contact/national-clearance-hub) (<https://www.gov.uk/government/organisations/hm-revenue-customs/contact/national-clearance-hub>) or your local:

- Chambers of Commerce
- office of the Institute of Chartered Shipbrokers

You may be charged a fee for the certificate.

Pre-printed 'duplicate' or 'copy' certificates are sometimes issued at the same time as the original. You cannot use these to replace an original certificate.

If you need to split a consignment

You need to get a certificate for each part of the consignment you've split. This is known as a 'replacement certificate'.

It replaces all or part of the original certificate.

To request a certificate, contact the [National Clearance Hub](https://www.gov.uk/government/organisations/hm-revenue-customs/contact/national-clearance-hub) (<https://www.gov.uk/government/organisations/hm-revenue-customs/contact/national-clearance-hub>) or your local:

- Chambers of Commerce
- office of the Institute of Chartered Shipbrokers

You may be charged a fee for the certificate.

You can find more information about [importing goods under split consignments](https://www.gov.uk/guidance/split-consignments-tariff-classification-and-import-procedures) (<https://www.gov.uk/guidance/split-consignments-tariff-classification-and-import-procedures>).

Also read about [if the goods are split, combined or changed after they've left the exporting country](https://www.gov.uk/guidance/check-your-goods-meet-the-rules-of-origin#if-the-goods-are-split-combined-or-changed-after-theyve-left-the-exporting-country) (<https://www.gov.uk/guidance/check-your-goods-meet-the-rules-of-origin#if-the-goods-are-split-combined-or-changed-after-theyve-left-the-exporting-country>).

Origin declaration

You can make an origin declaration (also known as an 'invoice declaration' or 'statement on origin') on a commercial document that has enough detail in it to identify the origin of the goods. The document can be:

- an invoice
- a packing list
- a delivery note

If your commercial document does not have enough space to include all the information, you can include it on a separate letter-headed continuation paper. A letter-headed paper on its own will not be accepted. The commercial document and continuation paper must clearly refer to each other.

You can claim preference for different goods on the same document. You'll need to clearly identify and show the goods that are originating and non-originating.

Origin declarations must be presented to HMRC within 2 years of the date your goods were imported.

You should check how long an origin declaration will remain valid in the relevant [trade agreement](https://www.gov.uk/government/collections/the-uks-trade-agreements) (<https://www.gov.uk/government/collections/the-uks-trade-agreements>).

If the trade agreement says you must be an 'approved exporter'

Depending on the trade agreement, you may only be able to use an origin declaration for consignments over £5,400 if you have [applied for and received approved exporter status](https://www.gov.uk/government/publications/import-and-export-application-for-approved-exporter-status-c1454) (<https://www.gov.uk/government/publications/import-and-export-application-for-approved-exporter-status-c1454>).

If you have approved exporter status you will not need to present the origin declaration to HMRC to be checked before exporting to:

- customs
- a Chamber of Commerce office
- an Institute of Chartered Shipbrokers office

To apply, you must prove to HMRC that:

- you export or intend to export goods on a regular basis
- the goods to be exported meet the relevant origin rules to qualify for the issue of preference documents
- you will correctly complete the documents and take proper care of them

If you're an approved exporter, you can complete an origin declaration without a signature if you confirm in writing that you accept full responsibility for the declaration. You must have been given approval by HMRC (known as a 'signature waiver') to do this as part of getting approved exporter status.

If you do not have a signature waiver approval from HMRC, you must sign your origin declaration.

If the trade agreement does not mention 'approved exporter'

You can complete an origin declaration for consignments of any value, but you must include [your EORI number \(https://www.gov.uk/eori\)](https://www.gov.uk/eori) in the origin declaration.

Importer's knowledge

In some agreements, an importer can claim preference using knowledge they have about the origin of the goods they are importing. This is known as 'importer's knowledge'. This can be used instead of an origin declaration.

You will need to have supporting documents or records which should cover:

- the commodity code
- a brief description of the production process (including the origin of the goods used)
- if the origin was based on 'wholly obtained' — give category for the goods
- if the origin was based on 'sufficiently worked or processed' give one of the following:
 - the value of the product as well as the value of all the non-originating or, as appropriate to establish compliance with the value requirement, originating materials used in the production
 - the weight of the product as well as the weight of the relevant non-originating or, as appropriate to establish compliance with the weight requirement, originating materials used in the product
 - a list of all the non-originating materials including their commodity code (in 2, 4 or 6 digit format depending on the origin criteria)
- if the goods have been altered or transformed
- any additional information that will help verify the origin of the goods, if HMRC asks for it

If you or the person receiving your goods cannot give this information for commercial reasons you should use an [origin declaration](#).

Generalised Scheme of Preferences form A

Only use a [Generalised Scheme of Preferences form A \(https://www.gov.uk/guidance/completing-generalised-scheme-of-preferences-form-a\)](https://www.gov.uk/guidance/completing-generalised-scheme-of-preferences-form-a) if you're importing goods from countries covered by the UK Generalised Scheme of Preferences.

Suppliers' declarations

Suppliers' declarations are where your supplier gives you information you need to prove the origin of your goods for preferential trade between the UK and other countries.

Find out [how to use a supplier's declaration as proof of origin \(https://www.gov.uk/guidance/using-a-suppliers-declaration-to-support-a-proof-of-origin\)](https://www.gov.uk/guidance/using-a-suppliers-declaration-to-support-a-proof-of-origin).

Discrepancies and obvious errors

If there is a small difference between an origin declaration and the documents submitted to the customs office for imported goods, the origin declaration will be accepted as long as it is clear that the information in it agrees with the goods that have been submitted.

Obvious mistakes in origin declarations will be accepted, as long as the information in the declaration does not suggest that the statements in it are wrong.

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1. 1 January 2022

The maximum value threshold for making origin declarations without approved exporter status has been reduced from £5,500 to £5,400.

2. 12 November 2021

Information about using the trade tariff tool to check which of the different types of proof of origin you need. The section about issuing green paper EUR1 and EUR-MED movement certificates has been updated.

3. 1 March 2021

The amount for when you may be able to use an origin declaration for consignments if you have applied and received approved exporter status has been changed from £5,700 to £5,500.

4. 26 January 2021

The origin declaration section has been updated to clarify that you need to clearly identify the goods that are originating and non-originating when claiming preference.

5. 23 December 2020

Additional information about origin declarations and when you must be an 'approved exporter'.

6. 1 December 2020

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