(*Regulation 1(4) and Column 3 to Schedule 1 in the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020)*

**The United States Origin Reference Document**

**Version 1.0, dated 23 June 2025**

**Overview:**

1. This document is the relevant origin reference document referred to in column 3 of the table in Schedule 1 of the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020 (“the Regulations”) for the General Terms for the United States of America and the United Kingdom of Great Britain and Northern Ireland Economic Prosperity Deal, concluded on 8 May 2025 (“the Arrangement”).

2. Section A of this document lists the conditions which goods must meet in order to qualify as originating for the purposes of the Arrangement, in accordance with regulation 6 of the Regulations.

3. Section B of this document sets out the requirements and conditions for proving that goods qualify as originating goods, in accordance with regulation 14 of the Regulations.

4. In this document, unless otherwise specified, words and expressions have the meaning given in the Regulations and the Customs Tariff (Establishment) (EU Exit) Regulations 2020 (“the Tariff Regulations”), including the Goods Classification Table and Tariff of the United Kingdom.

5. This document takes effect on 30 June 2025.

**Section A**

# Rules of origin

*Article 1*

**Definitions**

For the purposes of this Origin Reference Document:

1. “good” means any merchandise, product, article or material;
2. “Harmonized System” means the Harmonized Commodity Description and Coding System, including its General Rules of Interpretation, Section Notes, Chapter Notes and Subheading Notes as adopted and implemented by the UK in the Goods Classification Table contained in Annex 1 to the Tariff of the United Kingdom;
3. “originating good” or “originating material” means a good or material that qualifies as originating in accordance with this Origin Reference Document;
4. “non-originating material” means a material that does not qualify as originating in accordance with this Origin Reference Document.

## *Article 2*

## Originating Goods

Provided that goods satisfy all other applicable requirements of this Origin Reference Document, the following goods shall be regarded as originating in the United States of America:

1. goods wholly obtained in the United States of America within the meaning of Article 3 (Wholly Obtained Goods);
2. goods produced entirely in the United States of America exclusively from originating materials; and
3. goods which are not wholly obtained or produced entirely within the meaning of subparagraphs (a) or (b), but which satisfy all applicable requirements of Annex II (Product-Specific Rules of Origin).

## *Article 3*

## Wholly Obtained Goods

For the purposes of Article 2 (Originating Goods), the following goods shall be regarded as wholly obtained in the United States of America:

1. mineral products extracted within the United States of America;
2. vegetable products harvested there;
3. live animals born and raised there;
4. products derived from live animals raised there.

*Article 4*

**Substantially Processed Goods**

1. This Article applies if:

(a) goods are obtained in the United States of America and one or more other countries; and

(b) Annex II (Product-Specific Rules of Origin) specifies that this Article applies.

1. The goods are to be regarded as originating in the United States of America if the United States of America is the last country in which substantial processing of the goods has taken place.
2. Processing of any goods is to be regarded as substantial only if:
3. it results in the manufacture of a new product or represents an important stage of manufacture; and
4. it takes place in an undertaking equipped for the purpose.

*Article 5*

**Operations Not Constituting an Important Stage of Manufacture**

For the purposes of Article 4, the following operations do not constitute an important stage of manufacture, and will not be regarded as substantial processing in the United States of America:

1. operations to ensure the preservation of products in good condition during transport and storage (ventilation, spreading out, drying, removal of damaged parts and similar operations) or operations facilitating shipment or transport;
2. simple operations consisting of the removal of dust, sifting or screening, sorting, classifying, matching, washing, cutting up;
3. changes of packing and the breaking-up and assembly of consignments, the simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards, and all other simple packaging operations;
4. putting up of goods in sets or ensembles or putting up for sale;
5. affixing of marks, labels or other similar distinguishing signs on products or their packaging;
6. simple assembly of parts of products to constitute a complete product;
7. disassembly or change of use;
8. a combination of two or more operations specified in paragraphs (a) to (g).

*Article 6*

**Materials that Do Not Form Part of the Final Composition of Goods**

In determining whether or not goods are obtained in the United States of America and one or more other countries, regard must not be had to the country of origin of materials that are used in the course of manufacture of the goods but do not form part of the final composition of the goods.

*Article 7*

**Packaging Materials and Containers for Retail Sale**

Packaging materials and containers in which a good is packaged for retail sale, if classified with the good, shall be disregarded in determining whether or not goods are obtained in the United States of America and one or more other countries.

**Section B**

# ORIGIN PROCEDURES

*Article 8*

## Claims for Preferential Tariff Treatment

##

1. An importer may make a claim for preferential tariff treatment, based on one of the following proofs of origin:
2. an origin declaration completed by the importer; or
3. the importer’s knowledge that a good is originating.

1. An origin declaration:

1. need not follow a prescribed format;
2. must be in writing, including electronic format;
3. must specify that the good is both originating and meets the requirements of this Origin Reference Document; and
4. must contain a set of minimum data requirements as set out in Annex I (Minimum Data Requirements).

1. An origin declaration may apply to:

1. a single shipment of a good; or
2. multiple shipments of identical goods within any period specified in the origin declaration, but not exceeding 12 months.

1. An origin declaration shall be valid for two years after the date that it was completed.

*Article 9*

## Basis of a Proof of Origin

1. If the importer makes a claim for preferential tariff treatment based on an origin declaration, the origin declaration must be completed on the basis of the importer having documentation that the good is originating. That documentation may have been provided to the importer by the exporter, producer, or any other person.
2. If the importer makes a claim for preferential tariff treatment based on the importer’s knowledge that the good is originating, the claim is made on the basis of the importer having documentation demonstrating that the good is originating. That documentation may have been provided to the importer by the exporter, producer, or any other person.

*Article 10*

## Waiver of a Proof of Origin

1. A proof of origin is not required if:
2. the customs value of the importation does not exceed 1,000 GBP or any higher amount as the United Kingdom may establish; or
3. it is a good for which the United Kingdom has waived the requirement or does not require the importer to present an origin declaration.
4. Paragraph 1 does not apply if that importation forms part of a series of importations carried out or planned for the purpose of evading compliance with the United Kingdom’s laws and regulations governing claims for preferential tariff treatment under this Origin Reference Document.

*Article 11*

## Record Keeping Requirements

1. An importer claiming preferential tariff treatment shall maintain, for a period of three years from the date of the claim for preferential tariff treatment, and provide to HM Revenue and Customs upon request:
2. the documentation related to the importation, including any origin declaration that served as the basis for the claim; and

1. all records necessary to demonstrate that the good is originating and qualifies for preferential tariff treatment.

1. An importer may choose to maintain the records specified in paragraph 1 in any medium that allows for prompt retrieval, including electronic, optical, magnetic or written form in accordance with the laws and regulations of the United Kingdom.

*Article 12*

**Denial of a Claim for Preferential Tariff Treatment**

An importer may be denied a claim for preferential tariff treatment if:

1. HM Revenue and Customs determines that the good does not qualify for preferential tariff treatment;
2. HM Revenue and Customs has not received sufficient information to determine that the good qualifies as originating;
3. the importer fails to respond to a written request for information; or
4. the importer fails to comply with the requirements of this Origin Reference Document.

*Article 13*

## Annexes

The Annexes to this Origin Reference Document are an integral part thereof.

**ANNEX I**

# minimum DATA REQUIREMENTS

An origin declaration that is the basis for a claim for preferential tariff treatment under the Arrangement shall include the following elements:

**1.**  **Importer Origin Declaration**

Confirmation that the declarant is the importer in accordance with Article 8 (Claims for Preferential Tariff Treatment).

**2.** **Importer**

Provide the importer’s name, address, telephone number and e-mail address. The address of the importer shall be in the United Kingdom.

**3.**  **Exporter**

Provide the exporter’s name and address.

**4.**  **Producer**

Provide the producer’s name and address if different from the exporter or, if there are multiple producers, provide a list of producers.

**5.**  **Description and HS Tariff Classification of the Good**

(a) Provide a description of the good and the HS tariff classification of the good to the 6-digit level. The description should be sufficient to identify the good covered by the origin declaration; and

(b) If the origin declaration covers a single shipment of a good, indicate, if known, the invoice number related to the importation.

**6.**  **Origin Criterion**

Specify the rule of origin under which the good qualifies as originating in the United States of America.

**7.**  **Blanket period**

Include the period if the origin declaration covers multiple shipments of identical goods for a specified period of up to 12 months as set out in Article 8 (Claims for Preferential Treatment).

**8.**  **Authorised Signature and Date**

The origin declaration must be signed and dated by the importer and accompanied by the following statement:

I declare that the goods described in this document qualify as originating in the United States of America and the information contained in this document is true and accurate. I assume responsibility for proving such representations and agree to maintain and present upon request documentation necessary to support this origin declaration.

**ANNEX II**

# PRODUCT-SPECIFIC RULES OF ORIGIN

This Annex sets out the rules of origin to determine if goods of Harmonized System headings 02.01, 02.02, 02.06, 02.10, 16.02 and 22.07 are originating in the United States of America in accordance with Article 2(c) of this Origin Reference Document and for the purpose of regulation 6 of the Regulations.

# General Notes

1. For the purposes of this Annex: “heading”means the first four digits of the tariff classification number under the Harmonized System.

2. The product-specific rule that applies to a particular heading is set out in the third column adjacent to the heading.

3. A requirement of a change to a good of a heading from any other heading means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the four-digit level.

| **Harmonized System** **heading**  | **Description of goods**  | **Product-specific rule**  |
| --- | --- | --- |
| 02.01  | Meat of bovine animals, fresh or chilled.  | Goods of this heading shall be originating if the animal was fattened for a period of at least three months in the United States before slaughtering in the United States.  |
| 02.02  | Meat of bovine animals, frozen.  | Goods of this heading shall be originating if the animal was fattened for a period of at least three months in the United States before slaughtering in the United States.  |
| 02.06 | Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.  | Goods of this heading shall be originating if the animal was fattened for at least 3 months in the United States before slaughtering in the United States.  |
| 02.10 | Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal. | Goods of this heading shall be originating if they are substantially processed in the United States in accordance with Article 4 of this Origin Reference Document.  |
| 16.02 | Other prepared or preserved meat, meat offal, blood or insects. | Goods of this heading shall be originating if they are substantially processed in the United States in accordance with Article 4 of this Origin Reference Document.  |
| 22.07 | Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength. | A change to a good of heading 22.07 from any other heading. |