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STATUTORY INSTRUMENTS

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**2020 No. 1436**

**EXITING THE EUROPEAN UNION  
CUSTOMS**

The Customs (Origin of Chargeable Goods: Trade  
Preference Scheme) (EU Exit) Regulations 2020

*at 12.30 p.m. on*  
*Made - - - - 15th December 2020*  
*Laid before the House of*  
*Commons - - 16th December 2020*  
*Coming into force in accordance with regulation 1*

**THE CUSTOMS (ORIGIN OF CHARGEABLE GOODS: TRADE  
PREFERENCE SCHEME) (EU EXIT) REGULATIONS 2020**

1. Citation and commencement
2. Interpretation
3. Conditions that must be met for goods to be regarded as originating from a beneficiary country
4. Evidence required for goods to be regarded as originating from a beneficiary country
5. HMRC notices of arrangements relating to the provision and verification of evidence
6. Wholly obtained goods
7. Processing: important stage of manufacture condition
8. Averages
9. Derogation in respect of use of non-originating materials
10. Consignments of identical goods and packaging
11. Accessories, spare parts and tools
12. Sets
13. Neutral elements
14. Derogation in respect of specified goods
15. Bilateral cumulation with the British Islands, a British overseas territory, the European Union, Norway and Switzerland
16. Intra-regional cumulation: beneficiary countries in the same regional group
17. Inter-regional cumulation: beneficiary countries in different regional groups
18. Extended cumulation
19. Requirements relating to the originating status of returned goods

*Status: This is the original version (as it was originally made).*

20. Non-manipulation requirements in relation to goods
21. Accounting segregation of exporters' stocks of fungible materials  
Signature

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SCHEDULE 1 — Conditions which must be met for the processing of goods to constitute an important stage of manufacture

PART 1 — Introductory notes

- 1.1 Note 1 – The structure of the table in Part 2 of this Schedule
  - 1.2 Where several headings or sub-headings are grouped together in Column...
  - 1.3 Where there are different conditions in the table applying to...
  - 1.4 Where Column 3 is split into two sub-columns, the reference...
  - 1.5 Where a condition specifies that a good must be manufactured...
  - 2.1 Note 2 – General provisions concerning certain agricultural goods
  - 2.2 In cases where the content of non-originating material in a...
  - 3.1 Note 3 - Terminology used in respect of certain textile goods
  - 3.2 The terms “textile pulp”, “chemical materials” and “paper-making materials” as...
  - 3.3 The term “man-made staple fibres” as used in the table...
  - 4.1 Note 4 - Tolerances applicable to goods made of a mixture of textile materials
  - 4.2 However, the tolerance mentioned in Note 4.1 may be applied...
  - 4.3 In the case of goods incorporating “yarn made of polyurethane...
  - 4.4 In the case of goods incorporating “strip consisting of a...
  - 5.1 Note 5 — Other tolerances applicable to certain textile goods
  - 5.2 Without prejudice to Note 5.3, materials which are not classified...
  - 5.3 Where a percentage-rule applies, the value of materials which are...
  - 6.1 Note 6— Definitions of specific processes and simple operations carried out in respect of certain goods of Chapter 27
  - 6.2 For the purposes of headings 2710, 2711 and 2712, the...
  - 6.3 For the purposes of headings ex 2707 and 2713, simple...
- PART 2 — Conditions which must be met for the processing of goods to constitute an important stage of manufacture

SCHEDULE 2 — Materials which are to be excluded from intra-regional cumulation if the conditions set out in regulation 16(3) are met

SCHEDULE 3 — Regional groups

Explanatory Note