
STATUTORY INSTRUMENTS

2020 No. 1436

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

Conditions that must be met for goods to be regarded as originating from a beneficiary country

3. Qualifying goods listed in Column 2 of the table in Part 2 of Schedule 1 are to be regarded as originating from a beneficiary country if—

- (a) the goods are wholly obtained in that beneficiary country in accordance with regulation 6;
- (b) where the goods are obtained in two or more countries or territories, that beneficiary country is the last country or territory in which processing of the goods which constitutes an important stage of manufacture has taken place in accordance with regulation 7;
- (c) the requirements set out in regulation 20(1) are met;
- (d) in the case of returned goods, the requirements set out in regulation 19 are met; and
- (e) the evidence requirements set out in regulation 4 are met.