



BREXIT

Trade and cooperation agreement between the European Union and the United Kingdom



THE UNITED KINGDOM LEFT THE EUROPEAN UNION (EU)
ON JANUARY 1, 2021



2 CONSEQUENCES for any exchange of goods between the UK and the EU:

1- A customs declaration is mandatory at import and export

2- Customs duties apply on certain products under the EU Common External Tariff and the UK Global Tariff (outside the Agreement)

2 case scenarios



Your product is already
exempt from customs
duties under the EU
Common External Tariff or
the UK Global Tariff

To find out the customs
duties applicable to your
product, visit [access2markets](#)

Your product is subject to
customs duties under the
EU Common External Tariff
or the UK Global Tariff

You do not need to use the
agreement to benefit from duty
relief



The use of the agreement allows you to benefit
from total exemption from customs duties under
certain conditions:

- 1 Your product must **comply** with the preferential
rules of origin provided for in the agreement
- 2 You must **apply** for the exemption from customs
duties on the customs declaration
- 3 You must **show** that your product complies with
point ① by opting for:

- either the certificate of origin
*NB : for EU exporters, for consignments with a
value exceeding 6,000 euros, the certificate of
origin must include a REX number. To obtain a REX
number, click [HERE](#)*

- or the knowledge of the importer

