

Information note on the end of the transition period provided for in the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community

In order to address the specific situation of the withdrawal of the United Kingdom from the Union and Euratom, the Withdrawal Agreement provided for a time-limited transition period during which, save certain very limited exceptions, Union law was applicable to and in the United Kingdom and that any reference to Member States in Union law, including as implemented and applied by Member States, is understood as including the United Kingdom.

The Union and Euratom and the United Kingdom agreed that Union law within the meaning of the Withdrawal Agreement encompasses international agreements concluded by the Union (or Euratom), or by Member States acting on behalf of the Union (or Euratom), or by the Union (or Euratom) and its Member States jointly

In accordance with the provisions relating to the transition period laid down in Part Four (Articles 126 to 132) of the Withdrawal Agreement, the transition period ends on 31 December 2020. After the end of the transition period, the United Kingdom will no longer be covered by the international agreements mentioned above. This implies, as follows:

I. PREFERENTIAL ORIGIN ISSUES¹

Countries concerned : all preferential countries
(NB: with qualifications for some countries for points 5, 6 and 7)

After the end of the transition period (1.1.2021):

1. **UK content** (material or processing operations) is non-originating under the EU preferential trade arrangements for the determination of the preferential origin of goods incorporating that content².
2. EU originating goods exported from the Union via the UK into a third country with which the Union has a preferential arrangement may be entitled for preferential treatment in that third partner country, provided that the provisions on **direct transport/non-alteration** contained in

¹ Preferential countries in this note include all countries with whom the EU has concluded preferential agreements or with respect to which it applies unilateral preferential arrangements (such as the Generalised System of Preferences or the arrangements for Overseas Countries and Territories).

² In relation to UK Overseas Countries and Territories (Annex II TFEU), UK OCT content (material or processing) cannot be used for cumulation proposes in other relevant EU partners after the end of the transition period.

the origin provisions of the relevant EU preferential arrangement are respected. Similarly, goods originating in a third partner country imported from that partner country into the EU via the UK may be entitled for preferential treatment in the EU provided that the provisions on direct transport/non-alteration contained in the origin provisions of the relevant EU preferential arrangements are respected.

3. **Proofs of origin issued/made out in the EU or in the UK before the end of the transition period** in relation to goods with a UK content are to be considered as valid proofs of origin for import purposes, provided that the export of the consignment has been effected or ensured before the end of the transition period. The validity of the proof of origin is limited to the period established under the relevant EU trade preferential arrangement.
4. **Proofs of origin issued or made out in EU preferential partner countries before the end of the transition period** in relation to goods with UK content are to be considered as valid proofs of origin for import purposes in the Union, provided that the export of the consignment has been effected or ensured before the end of the transition period. The validity of the proof of origin is limited to the period established under the relevant EU trade preferential arrangement.
5. **Proofs of origin issued/made out in the UK after the transition period** are not valid. UK stamps for EUR1 and EUR-MED movement certificates cannot be used.

Countries concerned
Pan-Euro-Mediterranean zone (EFTA, Faroe, participants in the Barcelona Process, participants in the EU's Stabilisation and Association Process, Ukraine, Republic of Moldova, Georgia)
Mexico, Chile, Central America, Colombia-Peru-Ecuador, South Africa (replaced by SADC), South Korea, Canada, Japan, Singapore, Vietnam
Economic Partnership Agreements (EPA): Caribbean, Pacific, ESA, Cameroon, SADC, Ghana, Côte d'Ivoire

6. Authorisations granted by UK customs authorities to exporters and re-consignors to be EU **approved exporters** are no longer valid. Authorisations granted by the customs authorities of the Member States to exporters and re-consignors established in the UK are no longer valid.

Countries concerned:
Pan-Euro-Mediterranean zone (EFTA, Faroe, participants in the Barcelona Process, participants in the EU's Stabilisation and Association Process, Ukraine, Republic of Moldova, Georgia)
Mexico, Chile, Central America, Colombia-Peru-Ecuador, South Africa (replaced by SADC), South Korea, Singapore
Economic Partnership Agreements (EPA): Caribbean, Pacific, ESA, Cameroon, SADC, Ghana, Côte d'Ivoire

7. Registration by UK customs authorities of EU **exporters and re-consignors** in REX are no longer valid. Registrations by the customs authorities of the Member States to exporters and re-consignors established in the UK are no longer valid either.

Countries concerned: GSP+OCTs
Norway, Switzerland, Turkey
Canada, Japan, Vietnam

8. **Verifications** in relation to exports which were effected before the end of the transition period will assess the originating status of the goods, considering the moment of exportation as the relevant moment for the assessment.

II. OTHER PREFERENTIAL ISSUES

After the end of the transition period:

Country concerned : Turkey

1. **ATR movement certificates issued or made out in the EU, in the UK or in Turkey** before the end of the transition period will be considered as valid proof that the necessary conditions for implementation of the provisions on free circulation are met, provided that the export of the consignment has been effected or ensured before the end of the transition period. The validity is limited to the period established under Decision No 1/2006 of the EC-Turkey Customs Cooperation Committee of 26 September 2006 laying down detailed rules for the application of Decision No 1/95 of the EC-Turkey Association Council
2. **ATR movement certificates issued or made out in the UK** after the transition period are not valid. UK stamps for ATR movement certificates cannot be used.

III. MUTUAL RECOGNITION OF AUTHORISED ECONOMIC OPERATORS (AEOs)

Countries concerned: China, Japan, Norway,
Switzerland, United States

After the end of the transition period:

1. Authorisations by UK customs authorities granting the status of EU authorised economic operators are no longer valid. Authorisations by the customs authorities of the Member States granting the status of EU authorised economic operators to operators established in the UK are no longer valid.
2. Authorised economic operators under point 1) above will be withdrawn from the relevant exchange of information system for mutual recognition purposes by 31 December 2020.