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STATUTORY INSTRUMENTS

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**2020 No. 1436**

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

**Non-manipulation requirements in relation to goods**

- 20.**—(1) The requirements mentioned in regulation 3(c) are that the goods—
- (a) must be the same goods as were exported from the beneficiary country;
  - (b) must not have been altered or transformed in any way; and
  - (c) must not have been subjected to any operation other than—
    - (i) to preserve their condition, or
    - (ii) the adding or affixing of marks, labels, seals or any other documentation to ensure compliance with legal requirements applicable in the United Kingdom or any part of the United Kingdom.
- (2) Goods may only be imported into a country or territory for the purpose of bilateral, intra-regional, inter-regional or extended cumulation under regulation 15, 16, 17 or 18 respectively if—
- (a) they are the same goods as were exported from the country or territory from which they originate;
  - (b) they have not been altered or transformed in any way; and
  - (c) they have not been subjected to any operation other than to preserve their condition.
- (3) Goods may be stored, and consignments split up by or on behalf of the exporter, in a transit country or territory provided the goods are at all times under customs supervision in the transit country or territory.
- (4) To enable an HMRC officer to verify that the requirements set out in paragraphs (1) to (3) have been met, the declarant must, if required, provide relevant evidence including any contractual transport documents (including bills of lading), evidence based on the marking or numbering of packages and other evidence related to the goods themselves.