
STATUTORY INSTRUMENTS

2020 No. 1438

The Trade Preference Scheme (EU Exit) Regulations 2020

PART 8

Customs cooperation and proof of origin conditions

Customs conditions for GSP

20.—(1) The Secretary of State may publish a notice providing that the application of the GSP rate is subject to conditions relating to customs cooperation and verification of proof of origin (a “customs cooperation notice”).

- (2) Those conditions may require a qualifying GSP country to—
- (a) provide HMRC with up-to-date stamps, or documents used in its territory to verify the origin of GSP goods;
 - (b) maintain electronic systems to establish or identify the origin of GSP goods;
 - (c) approve persons for the purposes of verifying GSP origin requirements;
 - (d) take steps to implement and enforce GSP origin requirements effectively;
 - (e) take steps to combat customs fraud effectively;
 - (f) implement and enforce systems to ensure that compliance with origin requirements relating to cumulation can be verified;
 - (g) cooperate with the customs authorities of other countries, for purposes relating to cumulation;
 - (h) communicate to HMRC how that country has implemented GSP origin requirements;
 - (i) assist HMRC to investigate contravention of GSP origin requirements;
 - (j) cooperate with HMRC on matters of mutual concern for purposes specified in section 26(1)(a) to (c) of the Act; and
 - (k) allow reasonable access to documents or data (including in electronic form) for HMRC to carry out investigations.
- (3) Such conditions may also include those relating to—
- (a) the form of a binding undertaking that the Secretary of State may require a qualifying GSP country to give for purposes referred to in sub-paragraph (b)(i) and (ii); and
 - (b) the persons to whom that undertaking must be given, being—
 - (i) the Secretary of State or HMRC, for the purposes of customs cooperation with and verification of proof of origin to HMRC; or
 - (ii) the customs authorities of other countries, for the purposes of customs cooperation and verification of proof of origin relating to cumulation with such countries.
- (4) In this regulation reference to “GSP origin requirements” means those requirements that—

- (a) are set out in and provided for by the COCGTP Regulations, to determine the place of origin of qualifying GSP goods;
- (b) are imposed on persons claiming a GSP rate on qualifying GSP goods; and
- (c) involve verification or oversight by GSP countries involved in export of, or cumulation related to, those goods.