



EORI (UK) LIMITED

A 360PAY COMPANY

# TCA Rules of Origin for Processed Seafood Imports



SWIPE







# Preferential vs. Non-preferential Origin

For seafood to get 0% duty under UK-EU rules, it usually must be EU/UK caught.

Unless using import quotas with relaxed rules of origin, processing elsewhere (like canning in Italy) generally doesn't qualify. It's still non-preferential origin, so full duty applies.



# EU-processed fish isn't EU- originating

It doesn't matter how much processing takes place in the EU; filleting, smoking, marinating, or canning. If the raw fish doesn't meet the product specific rules, the finished product won't qualify under the TCA.





# HMRC Inspections

HMRC checks imports by requesting documents on:

- catch areas
- vessel flags
- processing steps

They compare your claims with production patterns. If a country isn't a major natural source of a particular species, then large amounts of "wholly obtained" goods may raise suspicions.

Checks often happen a year later, resulting in an unexpected duty bill and interest.



# Common Mistakes Importers Make

- Assuming EU production equals EU origin – It doesn't.
- Not confirming the raw material source through documentation.
- Blindly trusting supplier declarations.
- Claiming preference on mixed invoices.
- Poor record keeping with no origin evidence for at least four years.







# Top Tips for Duty-Free Seafood Under TCA

- Know your source: Always be certain where your fish comes from.
- Understand the rules: Familiarise yourself with the Product-Specific Rules (PSRs) and any limited quota exceptions.
- Keep detailed records: Save all documentation every invoice, certificate, and processing note.
- Don't rely on verbal assurances: "The supplier said it's fine" isn't a valid defence.
- Check before you import: An invalid origin claim can turn a duty-free shipment into a costly mistake.