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A 360PAY COMPANY

TCA Rules of Origin for Processed Seafood Imports

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Preferential vs. Non-preferential Origin

For seafood to qualify for 0% duty under the UK–EU Trade and Cooperation Agreement (TCA), it must meet the Rules of Origin. In most cases, this means the fish must be caught by a UK or EU-registered vessel. Simply processing the fish in an EU country does not usually change its origin. Unless a preferential tariff quota applies, the standard rate of customs duty is likely to be payable.

Example
Fish caught in Vietnam → Canned in Italy → Imported into the UK

Despite being exported from Italy, the fish remains non-originating because the processing alone does not satisfy the Rules of Origin.

What the TCA says

Article 37 states that preferential tariff treatment is only available where goods meet the Rules of Origin. Article 38 confirms that using non-originating materials does not create preferential origin through processing.

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.

Seafood is usually expected to be wholly obtained under Article 39. For fish caught outside territorial waters, Article 41 requires the fish to be caught by a UK or EU vessel that is registered and flies the flag of the UK or an EU Member State. Processing alone does not usually change the origin of the fish.





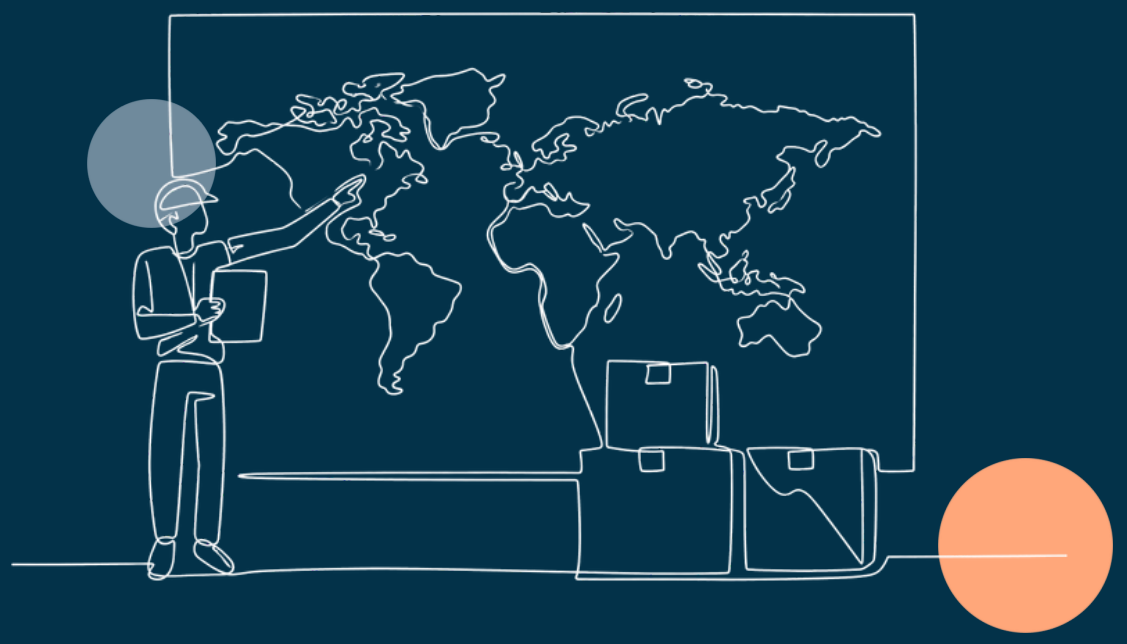
HMRC Inspections

HMRC checks imports by requesting documents such as:

- Catch certificate
- Vessel flag
- Processing statement
- Storage statement

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 processing in the EU creates EU origin (it doesn't).
- Ignoring vessel registration, flag, and catch requirements when determining origin.
- Failing to verify the origin of the raw fish with supporting documentation.
- Relying on supplier declarations without checking them.
- Misusing document code Y927. It applies to farmed fish, but not to all wild-caught fish.
- Claiming preference before confirming the goods actually meet the Rules of Origin.
- Poor record-keeping, with no origin evidence retained for at least four years.



Top Tips for Duty-Free Seafood Under TCA

- **Understand the rules:** Check the Product-Specific Rules (PSRs) and whether a preferential tariff quota is available.
- **Know your source:** Confirm where the fish was caught and whether it meets the Rules of Origin.
- **Verify supplier information:** Never rely solely on a supplier's assurance; always request supporting evidence.
- **Check before you claim:** An incorrect origin declaration could result in the loss of preferential duty and a retrospective customs duty assessment.
- **Keep complete records:** Retain catch evidence, supplier declarations, invoices, processing records and supporting origin documents.
- **Additional seafood compliance tip:** Use document code Y927 correctly. Only declare it where the goods are genuinely outside the scope of IUU Catch Certificate requirements.

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We’re here to support you!

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