



Treaty Series No.8 (2021)

Trade and Cooperation Agreement

between the United Kingdom of Great Britain and Northern Ireland, of the one part,
and the European Union and the European Atomic Energy Community,
of the other part

Brussels and London, 30 December 2020

[The Agreement shall enter into force on 1 May 2021]

*Presented to Parliament
by the Secretary of State for Foreign, Commonwealth and Development Affairs
by Command of Her Majesty
April 2021*

PRODUCT-SPECIFIC RULES OF ORIGIN

Column 1 Harmonised System classification (2017) including specific description	Column 2 Product-specific rule of origin
SECTION I	LIVE ANIMALS; ANIMAL PRODUCTS
Chapter 1	Live animals
01.01-01.06	All animals of Chapter 1 are wholly obtained.
Chapter 2	Meat and edible meat offal
02.01-02.10	Production in which all the materials of Chapters 1 and 2 used are wholly obtained.
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates
03.01-03.08	Production in which all the materials of Chapter 3 used are wholly obtained.
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included
04.01-04.10	Production in which: - all the materials of Chapter 4 used are wholly obtained; and - the total weight of non-originating materials of headings 17.01 and 17.02 does not exceed 20 % of the weight of the product.
Chapter 5	Products of animal origin, not elsewhere specified or included
05.01-05.11	Production from non-originating materials of any heading.

Column 1 Harmonised System classification (2017) including specific description	Column 2 Product-specific rule of origin
84.80	CTH; or MaxNOM 50 % (EXW).
84.81	CTSH; or MaxNOM 50 % (EXW).
84.82-84.87	CTH; or MaxNOM 50 % (EXW).
Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles
85.01-85.02	CTH except from non-originating materials of heading 85.03; or MaxNOM 50 % (EXW).
85.03-85.06	CTH; or MaxNOM 50 % (EXW).
85.07	

Column 1 Harmonised System classification (2017) including specific description	Column 2 Product-specific rule of origin
<p>- Accumulators containing one or more battery cells or battery modules and the circuitry to interconnect them amongst themselves,</p> <p>often referred to as "battery packs", of a kind used as the primary source of electrical power for propulsion of vehicles of headings 87.02, 87.03 and 87.04</p>	<p>CTH except from non-originating active cathode materials; or MaxNOM 30 % (EXW)¹.</p>

¹ For the period from the entry into force of this Agreement until 31 December 2026 alternative product-specific rules of origin apply, as specified in Annex 5.

Column 1 Harmonised System classification (2017) including specific description	Column 2 Product-specific rule of origin
- Battery cells, battery modules and parts thereof, intended to be incorporated into an electric accumulator of a kind used as the primary source of electrical power for propulsion of vehicles of headings 87.02, 87.03 and 87.04	CTH except from non-originating active cathode materials; or MaxNOM 35 % (EXW) ¹
- others	CTH; or MaxNOM 50 % (EXW).
85.08-85.18	CTH; or MaxNOM 50 % (EXW).
85.19-85.21	CTH except from non-originating materials of heading 85.22; or MaxNOM 50 % (EXW).

¹ For the period from the entry into force of this Agreement until 31 December 2026 alternative product-specific rules of origin apply, as specified in Annex 5.

Column 1 Harmonised System classification (2017) including specific description	Column 2 Product-specific rule of origin
87.02-87.04	
- vehicles with both internal combustion piston engine and electric motor as motors for propulsion capable of being charged by plugging to external source of electric power ("plug-in hybrid"); - vehicles with only electric motor for propulsion	MaxNOM 45 % (EXW) and battery packs of heading 85.07 of a kind used as the primary source of electrical power for propulsion of the vehicle must be originating ¹ .
- others	MaxNOM 45 % (EXW) ² .
87.05-87.07	MaxNOM 45 % (EXW).
87.08-87.11	CTH; or MaxNOM 50 % (EXW).

¹ For the period from the entry into force of this Agreement until 31 December 2026 alternative product-specific rules of origin apply, as specified in Annex 5.

² For hybrid vehicles with both internal combustion engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power, alternative product-specific rules of origin apply for the period from the entry into force of this Agreement until 31 December 2026, as specified in Annex 5.

TRANSITIONAL PRODUCT-SPECIFIC RULES
FOR ELECTRIC ACCUMULATORS AND ELECTRIFIED VEHICLES

SECTION 1

Interim product-specific rules applicable from the entry into force of this Agreement
until 31 December 2023

1. For the products listed in column 1 below, the product-specific rule listed in column 2 shall apply for the period from the entry into force of this Agreement until 31 December 2023.

Column 1	Column 2
Harmonised System classification (2017) including specific description	Product-specific rule of origin applicable from the entry into force of this Agreement until 31 December 2023
85.07	
- Accumulators containing one or more battery cells or battery modules and the circuitry to interconnect them amongst themselves, often referred to as "battery packs", of a kind used as the primary source of electrical power for propulsion of vehicles of headings 87.02, 87.03 and 87.04	CTSH; Assembly of battery packs from non-originating battery cells or battery modules; or MaxNOM 70 % (EXW)

Column 1 Harmonised System classification (2017) including specific description	Column 2 Product-specific rule of origin applicable from the entry into force of this Agreement until 31 December 2023
<ul style="list-style-type: none"> - Battery cells, battery modules, and parts thereof, intended to be incorporated into an electric accumulator of a kind used as the primary source of electrical power for propulsion of vehicles of headings 87.02, 87.03 and 87.04 	CTH; or MaxNOM 70 % (EXW)
87.02-87.04	
<ul style="list-style-type: none"> - vehicles with both internal combustion engine and electric motor as motors for propulsion other than those capable of being charged by plugging to external source of electric power ("hybrid"); - vehicles with both internal combustion piston engine and electric motor as motors for propulsion capable of being charged by plugging to external source of electric power ("plug-in hybrid"); - vehicles with only electric motor for propulsion 	MaxNOM 60 % (EXW)

SECTION 2

Interim product-specific rules applicable from 1 January 2024 until 31 December 2026

1. For the products listed in column 1 below, the product specific rule listed in column 2 shall apply for the period from 1 January 2024 until 31 December 2026.

Column 1 Harmonised System classification (2017) including specific description	Column 2 Product-specific rule of origin applicable from 1 January 2024 until 31 December 2026
85.07	
- Accumulators containing one or more battery cells or battery modules and the circuitry to interconnect them amongst themselves, often referred to as "battery packs", of a kind used as the primary source of electrical power for propulsion of vehicles of headings 87.02, 87.03 and 87.04	CTH except from non-originating active cathode materials; or MaxNOM 40 % (EXW)
- Battery cells, battery modules, and parts thereof, intended to be incorporated into an electric accumulator of a kind used as the primary source of electrical power for propulsion of vehicles of headings 87.02, 87.03 and 87.04	CTH except from non-originating active cathode materials; or MaxNOM 50 % (EXW)

Column 1 Harmonised System classification (2017) including specific description	Column 2 Product-specific rule of origin applicable from 1 January 2024 until 31 December 2026
87.02-87.04	
<ul style="list-style-type: none"> - vehicles with both internal combustion engine and electric motor as motors for propulsion other than those capable of being charged by plugging to external source of electric power ("hybrid"); - vehicles with both internal combustion piston engine and electric motor as motors for propulsion capable of being charged by plugging to external source of electric power ("plug-in hybrid"); - vehicles with only electric motor for propulsion 	MaxNOM 55 % (EXW)

SECTION 3

Review of product-specific rules for heading 85.07

1. Not earlier than 4 years from the entry into force of this Agreement, the Trade Partnership Committee shall, on request of either Party and assisted by the Trade Specialised Committee on Customs Cooperation and Rules of Origin, review the product-specific rules for heading 85.07 applicable as from 1 January 2027, contained in Annex 3.
2. The review referred to in paragraph 1, shall be made on the basis of available information about the markets within the Parties, such as the availability of sufficient and suitable originating materials, the balance between supply and demand and other relevant information.
3. On the basis of the results of the review carried out pursuant to paragraph 1, the Partnership Council may adopt a decision to amend the product-specific rules for heading 85.07 applicable as from 1 January 2027, contained in Annex 3.
