

# Classification and origin training

## Classification

For goods being traded across a customs border (e.g., from Ireland to Great Britain), it is necessary to classify those goods for customs purposes.

*Every product has a specific code.*

Classification codes are essential data elements that are included on documentation associated with trade. They are an unambiguous way of describing goods throughout the world in a way that transcends language. They also determine what measures are to be applied to goods when traded across a customs border.

### Such measures include:

- ▶ Rules of Origin
- ▶ Duty Rates
- ▶ Quotas
- ▶ Import Restrictions
- ▶ Export Restrictions
- ▶ Sanitary and Phytosanitary Considerations
- ▶ Tariff Suspensions, etc.

The correct classification of goods is a fundamental aspect of good Customs compliance. An incorrect code may not be identified at the point of import but could be identified later during a post clearance Customs audit.

An incorrect code entered onto Customs documentation is a non-compliance and could result in penalties. Furthermore, the Customs Authority will insist upon the payment of any underpaid customs duties potentially going back over a period of 4 years.

The importer bears sole responsibility for accurately assigning tariff codes.

## Origin

Rules of origin are an essential part of EU free trade agreements. Because such agreements often provide for lower tariffs on goods coming from partner countries, it is essential to know your product's origin.

Rules of origin determine in which country a product was sourced or made - its 'economic nationality' - and help ensure that customs authorities apply lower duties correctly so that businesses benefit from them.

To qualify for a lower tariff under an EU trade agreement your product must comply with the agreement's specific origin rules.

It is important that those who trade with partners outside of the EU understand how to do this correctly to reap the benefits of the EU's Free Trade Agreements whilst remaining compliant with Customs legislation.

### Pricing and structure of the training

Level	Beginner & Intermediate
Cost	€1,500 + VAT (2 half-day course)

## Course Availability

BDO is here to help you and your business understand all the necessary requirements when trading. If you are interested in attending one of our sessions or would like to find out more information, please contact [customstraining@bdo.ie](mailto:customstraining@bdo.ie) or visit [bdo.ie](https://www.bdo.ie)