

EU e-Learning module

Origin of goods

Leading for results.
Learning for purpose.

Customs procedures are the set of managements and operations related to imports or exports of goods to and from the EU, as these are defined by the **Union Customs Code (UCC)**.

The easy-to-use eLearning course **Origin of goods** is based on the Union Customs Code and is produced by the European Commission Directorate General for Taxation and Customs (TAXUD) under the Customs 2020 Programme.

Scope

It provides **fundamental knowledge** in the domain of Customs Decisions and describes the Customs Decisions processes as defined by the **Union Customs Code (UCC)**.

Audience

Customs officials and **economic operators** who need to be aware about the use of origin and how origin is determined

Learning Outcomes

By the end of this 75-minute course, you will have learned about:

- why the origin of goods is important to customs, what a proof of origin is and what the difference between non-preferential and preferential origin rules is;
- how the determination of origin is done and how to obtain a certificate of origin;
- how the non-preferential rules of origin work;
- how the preferential rules of origin work;
- what a registered exporter is, why it was introduced, where it is stored and what the transitional measures are;
- binding Origin Information (BOI) and how its management works once used.

To benefit fully from the course and to achieve the learning outcomes, it is recommended to integrate it in your own training programme and develop a blended learning strategy.



Features

Section 2 explains the general concepts applicable to origin.

Section 3 details how this applies in the context of the non-preferential origin, while sections 4 and 5 give more specific information regarding the preferential origin.

Section 6 explains the use of the Binding Origin Information.

You may interrupt your course. When reopening the course, you can resume where you left off. The completed sections are indicated in yellow in the menu. A course summary of the most relevant information is made available in a printable format in the course library

Course duration

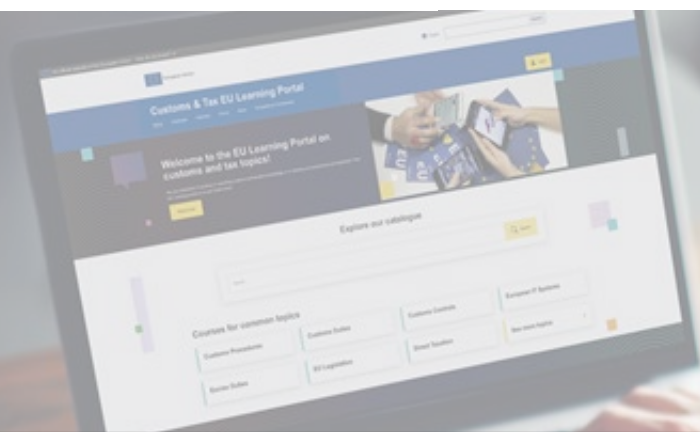
The course takes around 75 minutes to complete.

Available languages

The course is available in English. However, consult the [Customs and Tax EU Learning Portal](#) for the availability of further EU language versions.

Let's get started!

- The eLearning module is publicly available and accessible via the [Customs and Tax EU Learning portal](#) for direct view,
- Registered users can download the course,
- Troubleshoot technical issues and get help by clicking on FAQ or Support.



Find out more

Visit the [Customs and Tax EU Learning Portal \(europa.eu\)](#)

Contact DG TAXUD/E3 Management of Programmes & EU training
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