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COMMISSION IMPLEMENTING REGULATION (EU) .../...

of **XXX**

amending Implementing Regulation (EU) 2015/2447 as regards procedural rules on the preferential origin of goods

English

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amending Implementing Regulation (EU) 2015/2447 as regards procedural rules on the preferential origin of goods

English

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code¹, and in particular Articles 66(a) and 25(c) thereof,

After consulting the Customs Code Committee,

Whereas:

- (1) Commission Implementing Regulation (EU) 2015/2447⁽²⁾ lays down, inter alia, the procedural rules, referred to in Article 64(1) of Regulation (EU) No 952/2013 ('the Code'), to facilitate the establishment in the Union of the preferential origin of goods. It is necessary to amend those rules in view of recent developments in preferential arrangements.
- (2) In order to best accommodate the changes in the application of the procedural rules concerning the preferential origin of goods, the section on preferential origin should be structured in sub-sections with new sub-sections related to preferential arrangements, the Registered Exporter system (the "REX system") and the Generalised System of Preferences ("GSP"). The current sub-section 10, related to autonomous trade measures, remains unchanged and becomes sub-section 4, and the other sub-sections, currently numbered 11 and 12, are respectively renumbered sub-section 5 and sub-section 6.
- (3) It is necessary to introduce new definitions related to the document on origin, the preferential arrangement, the supplier, the customer and the originating status in order to achieve clarity in the application of the procedural rules for preferential origin of goods.
- (4) In order to support uniform access to and management of the approved exporter authorisations in the Union, the current provisions on the approved exporter authorisation should be simplified and limited to procedural provisions outside those specified in preferential arrangements.
- (5) To ensure a uniform implementation across the Member States of options available to the Union by preferential arrangements, procedural provisions should be introduced concerning accounting segregation, the acceptance of a document on origin for multiple

¹ OJ L 269, 10.10.2013, p. 1.

² Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (OJ L 343, 29.12.2015, p. 558).

shipments of identical products, the exemption from the obligation to provide documents on origin, the acceptance or imposition of conditions on a claim for preferential tariff treatment based on importer's knowledge and the possibility to waive the requirement for a document on origin to be signed by the exporter.

- (6) To limit the administrative burden for the customs authorities as well as for economic operators, the replacement of documents on origin in the Union should be simplified and their verification facilitated by introducing a provision to organise administrative cooperation between Member States.
- (7) To increase the flexibility and reduce the administrative burden, the possibility of the acceptance of documents on origin after the expiry of their period of validity currently applicable to statements on origin under the EU GSP rules should become applicable to all documents on origin and a respective legal framework for such acceptance should be introduced.
- (8) To enhance the administrative cooperation overall, the existing requirements on the notification of the respective competent authorities of the Member States currently applicable to the administrative cooperation under the EU GSP rules should become applicable also to the administrative cooperation with third countries under preferential arrangements and in the field of the supplier's declarations.
- (9) To avoid increasing administrative burden for small economic operators and for customs, the threshold of EUR 6 000 up to which an exporter who is not a registered exporter may complete a document on origin is maintained both for Union exporters and GSP beneficiary countries' exporters. Nonetheless, where a preferential trade arrangement between the Union and a third country explicitly states that the exporter always has to indicate his identification number in the document on origin independently of the value of the exported goods, no threshold may be used by EU exporters. Moreover, to increase the transparency of transactions and allow for better monitoring, the exporters who are registered in the Union and GSP beneficiary countries shall always indicate their REX identification number in their statements on origin, independently of the value of the goods for which the statement is made out.
- (10) To streamline the existing provisions on the registration of exporters and re-consignors in the REX system, those should be consolidated in the sub-section 2. That sub-section defines the scope of application of the REX system in the Union, including the procedural framework for that application, and in third countries, respectively, and covers as well provisions on the publication of the data contained in the REX system. The current provisions on the registered exporters' database concerning the access rights to the database and the data protection should be deleted as they exist in the Implementing Regulation on Technical Arrangements for electronic system (Commission Implementing Regulation 2023/1070).
- (11) To support and unify the practice of monitoring in the Member States, a provision should be added on the monitoring of the registered exporters in the Union.
- (12) Following the end of the transition from the use of the certificate of origin Form A to self-certification with the REX system, the provisions on the procedural rules of preferential origin for the purposes of the GSP scheme of the Union, including the obligations of the beneficiary countries in respect of registration in the REX system and administrative cooperation, should be updated and grouped in a new sub-section 3.
- (13) To enhance the supervision and monitoring by the competent authorities of the beneficiary countries, the provisions on the obligations of exporters should be

streamlined, and an explicit obligation should be included for exporters to provide to the competent authorities of the beneficiary country copies or lists of the statements on origin they have made out.

- (14) To limit the administrative burden both for the authorities and for economic operators, the provisions on the admissibility of a claim for preferential tariff treatment under the GSP scheme, as well as the provisions on the replacement of statements on origin, should be simplified.
- (15) To strengthen legal certainty and equal treatment of verification requests, the provision on the verification of claims for GSP preferential tariff treatment should be modified by removing the distinction between requests based on reasonable doubts and random requests, in line with the recent preferential arrangements, and all requests should be based on risk assessment.
- (16) It is necessary to set up appropriate time-limits for the improvement of administrative cooperation between the EU, Norway and Switzerland to carry out in the EU verifications of replacement statements on origin made out in Norway or Switzerland.
- (17) To strengthen the use of the rules under the GSP scheme of the Union, the procedural rules on the management of registrations in a beneficiary country should be simplified by removing the reference to 're-consignors'.
- (18) Consequently, to support the streamlined rules, certain existing Annexes to the Implementing Regulation (Annexes 22-02, 22-06, 22-08, 22-09 and 22-16 to 19) should be deleted, and Annexes 22-06A, 22-07, 22-15 and 22-20 should be modified. A new Annex 22-06B should be added.
- (19) In order to adapt the supplier's declaration to actual production and supply chains and to requirements pertaining to the establishment of preferential origin by exporters and its verification by customs authorities, the supplier's declaration should be based on a list of standardised and codified data elements, which would facilitate their electronic exchange and processing between suppliers and exporters. In respect of the verification of supplier's declarations, the process should be streamlined by eliminating the current INF4 procedure and applying solely administrative cooperation between the customs authorities of the Member States.
- (20) Implementing Regulation (EU) 2015/2447 should therefore be amended accordingly.
- (21) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee.

HAS ADOPTED THIS REGULATION:

Article 1

Implementing Regulation (EU) 2015/2447, Title II, Chapter 2, Section 2, is amended as follows:

- (1) Article 60 and the title of sub-section 1 are replaced by the following:

‘Article 60

Definitions

For the purposes of this Section, the definitions laid down in Article 37 of Delegated Regulation (EU) 2015/2446 and the following definitions shall apply:

(1) ‘document on origin’ means a document by which a competent authority, an exporter or a re-consignor states that a product is considered originating for the purpose of a preferential arrangement;

(2) ‘preferential arrangement’ means a trade arrangement by which the Union applies the preferential tariff measures referred to in point (d) or point (e) of the second sub-paragraph of Article 56(2) of the code.

Subsection 1

Procedural rules of origin to facilitate the implementation of preferential arrangements in the Union’

(2) Articles 67 to 112 of Regulation (EU) 2015/2447 are replaced by the following:

‘Article 67

Approved exporter authorisation

(Article 64(1) of the Code)

1. Where a preferential arrangement provides that a document on origin is made out by an approved exporter, and without prejudice to a waiver from such approval provided for in that preferential arrangement, exporters established in the customs territory of the Union may apply for an authorisation as an approved exporter for the purposes of making out that document.

2. Approved exporter authorisations shall be granted solely to persons who fulfil the conditions set out in the provisions on origin pertaining to the preferential arrangements concerned.

3. Articles 11(1)(d), 16, 17 and 18 of Delegated Regulation (EU) 2015/2446 concerning the conditions for accepting applications and the suspension of decisions and Articles 10 and 15 of this Regulation concerning the use of electronic means for exchanging and storing information and the revocation of favourable decisions pertaining to applications and decisions shall not apply to decisions relating to approved exporter authorisations.

4. The customs authorities shall grant to the approved exporter, referred to in paragraph 2, a customs authorisation number which shall appear, when required, on the documents on origin. The customs authorisation number shall begin with the ISO 3166-1-alpha-2 country code of the Member State issuing the authorisation, as provided for in Implementing Regulation (EU) 2020/1470³.

Article 68

Procedural rules for the implementation of options left to the Union by preferential arrangements

(Article 64(1) of the Code)

1. Where a preferential arrangement provides for the possibility of a prior authorisation to use accounting segregation, no such authorisation shall be required in the Union.

2. Where a preferential arrangement provides for the possibility to accept a document on origin for multiple shipments of identical products, this document shall be accepted in the Union in accordance with the provisions of that preferential arrangement.

³ OJ L334, 13.10.2020, p. 2.

3. Where a preferential arrangement provides for the possibility to accept or impose conditions on a claim for preferential tariff treatment based on importer's knowledge, that claim shall be accepted in the Union in accordance with the provisions of that preferential arrangement.

The customs authorities of a Member State, responsible in the place where the claim for preferential tariff treatment based on importer's knowledge is made (requesting authorities), may request the assistance of the customs authorities of another Member State, responsible in the place where the importer is established (requested authorities), to verify the preferential origin of the goods concerned. The requesting authorities shall send the requested authorities all available information and documents and give the reasons for their verification request. The requesting authorities shall be informed of the results of the verification no later than 120 days of the date of the verification request. Where there is no reply within that time limit, or where the information contained in the reply is inadequate to confirm the preferential origin of the goods, the requesting authorities may deny preferential tariff treatment.

4. Where a preferential arrangement provides for the possibility to exempt originating products from the requirement to provide a document on origin, and insofar as the conditions for that exemption are not provided for in the preferential arrangement concerned, the exemption shall apply to products sent to the Union as small packages from private persons to private persons, the total value of which does not exceed EUR 500, and to products forming part of travellers' personal luggage, the total value of which does not exceed EUR 1 200, providing that:

(a) the products are not imported by way of trade, meaning that the imports are occasional, consist solely of products for the personal use of the recipients or travellers or their families and it is evident from the nature and quantity of the products that no commercial purpose is in view.

(b) the products have been declared as meeting the conditions for benefiting from the preferential arrangement concerned;

(c) there is no doubt as to the veracity of the declaration referred to in point (b).

5. Where a preferential arrangement provides for the possibility to waive the requirement for a document on origin to be signed by the exporter, no such signature shall be required in the Union.

Article 69

Replacement of documents on origin in the Union and their verification

(Article 64 (1) of the Code)

1. Where originating products covered by a document on origin established for the purposes of a preferential arrangement have not yet been released for free circulation and are under customs supervision in the Union, that document on origin may be replaced by one or more replacement documents on origin, for the purpose of releasing the goods for free circulation within the Union. The validity of the replacement document shall not exceed the validity period of the replaced document.

2. The replacement document on origin referred to in paragraph 1 may be made out by a registered exporter or re-consignor established in the customs territory of the Union, in the form of a replacement statement on origin, in accordance with the requirements laid down in Annex 22-20.

3. Where a claim for preferential tariff treatment, based on a replacement document on origin, shall be subject to a verification, the customs authorities of the Member State of release for free circulation of the products (requesting authorities) may request the customs authorities of the Member State of registration of the exporter or re-consignor (requested authorities), if the

exporter or re-consignor is registered in another Member State, to provide them with the initial document on origin corresponding to the replacement document on origin under verification, within 2 months of the receipt of the request.

The requesting authorities shall carry out the verification on the basis of the initial document on origin, in accordance with the relevant provisions of the preferential arrangement concerned.

4. Paragraphs 1 to 3 shall also apply to the replacement of replacement documents on origin.

Article 70

Preferential origin of processed products obtained from goods having preferential origin

(Article 64(1) of the Code)

1. Where non-Union goods having preferential origin under a preferential arrangement are placed under the inward processing procedure, processed products obtained therefrom shall, when released for free circulation, be deemed to have the same preferential origin as those goods.

2. Paragraph 1 shall not apply in any of the following cases:

(a) the processing operation also involves non-Union goods other than those referred to in paragraph 1, including goods having preferential origin under a different preferential arrangement;

(b) the processed products are obtained from equivalent goods referred to in Article 223 of the Code;

(c) the customs authorities have authorised temporary re-export of the goods for further processing in accordance with Article 258 of the Code.

3. Where paragraph 1 applies, a document on origin established for the goods placed under the inward processing procedure shall be deemed to be a document on origin established for the processed products.

Article 71

Acceptance of documents on origin after the expiry of their period of validity

(Article 64(1) of the Code)

1. The customs authorities of the Member States may accept as a basis for a claim for preferential tariff treatment a document on origin whose period of validity has expired, insofar as:

(a) the products covered by the document on origin have been presented to customs before the date of expiry of the document's validity at the time of their temporary storage or of their placement under the special procedures of external transit, inward processing, customs warehousing, temporary admission or free zone; and

(b) the customs authorities of the Member States can verify the claim for preferential tariff treatment.

2. For the purposes of paragraph 1:

(a) the document on origin shall be in possession of the declarant for the temporary storage or the special procedure and duly registered in the declarant's records;

(b) the declaration for release for free circulation of the products shall refer to the document on origin related to those products having been in temporary storage or placed under the special procedure;

(c) the country of preferential origin and the references of the document on origin shall or may, as appropriate, be indicated in the customs declaration for the special procedure applied, in accordance with the common data requirements laid down in Annex B of Delegated Regulation (EU) 2015/2446 for that customs declaration;

(d) the claim for preferential tariff treatment cannot be made more than two years after the date of issue of the document on origin.

3. The customs authorities of the Member States may also accept as a basis for a claim for preferential tariff treatment a document on origin whose period of validity has expired, in circumstances other than those described in paragraph 1 where provided for in the preferential arrangement for the purposes of which that document was established.

Article 72

Customs authorities of Member States responsible for verifying preferential origin and ensuring administrative cooperation

(Article 64(1) of the Code)

1. Member States shall notify the Commission of the names, addresses and contact details of their customs authorities which are in charge of:

(a) verifying the preferential origin of goods;

(b) ensuring administrative cooperation with the customs authorities of other Member States, in accordance with Article 65, the second sub-paragraph of Article 68(3) and Article 69(3), and

(c) ensuring administrative cooperation with the competent authorities of third countries, with which the Union has preferential arrangements providing for an exchange of that information with those countries.

2. Member States shall notify the Commission immediately of any changes to the information referred to in paragraph 1.

3. The Commission shall provide, by appropriate means:

(a) the information referred to in paragraph 1(a), (b) and (c), to the other Member States;

(b) the information referred to in paragraph 1(d), to the third countries concerned.

Subsection 2

Registration of exporters and re-consignors in the REX system

Article 73

Electronic system related to the registration of exporters and re-consignors in the Union (REX system)

(Article 64(1) of the Code)

1. For the exchange and storage of information pertaining to applications and decisions related to the registration in the Union of exporters and re-consignors of goods for the purposes of preferential arrangements, an electronic system set up for those purposes (REX system) shall be used.

2. Where the Union has a preferential arrangement that requires an exporter to complete a document on origin in accordance with the relevant Union legislation, the Union exporter shall be registered in the REX system.

3. For the purpose of bilateral cumulation under the GSP scheme of the Union, the Union exporter shall be registered in the REX system.
4. Notwithstanding paragraphs 2 and 3, where the applicable preferential arrangement does not specify any value threshold up to which an exporter who is not a registered exporter may complete a document on origin, the value threshold shall be EUR 6 000 for each consignment.
5. Union exporters registered in the REX system shall always indicate their REX number in the documents on origin they make out for any originating products, irrespective of their value.
6. For the purpose of Article 69, the exporter or the re-consignor shall be registered in the REX system.
7. The registration referred to in paragraphs 2 and 3 is valid as well for the purposes of other preferential arrangements of the Union providing for the same requirement for which the exporter shall be registered in the REX system.

Article 74

Electronic system related to registration of exporters in third countries (REX system)

(Article 64(1) of the Code)

1. For the exchange and storage of information pertaining to applications and decisions related to the registration in a third country of exporters of goods for the purposes of preferential arrangements, an electronic system set up for those purposes (REX system) shall be used.
2. For the purpose of the GSP scheme of the Union, an exporter in a beneficiary country shall be registered in the REX system, in accordance with Article 95, to be able to make out statements on origin for originating products consigned, where the total value thereof exceeds EUR 6 000.

Registered exporters shall always indicate their REX number in the statements on origin they make out for any originating products irrespective of their value.

3. Where the Union has a preferential arrangement that requires an exporter to complete a document on origin in accordance with the relevant legislation of the third country, and that third country decides to use the REX system to this end, an exporter in the third country shall be registered in the REX system.
4. Where a third country decides to use the REX system for the purpose of its GSP scheme, an exporter in that third country or an exporter in a beneficiary country of the GSP scheme of that third country shall be registered in the REX system.
4. The registration referred to in paragraphs 2, 3 and 4 is valid as well for the purposes of other preferential arrangements including the same requirement for which the exporter shall be registered in the REX system.
5. For the purposes of this Article, Article 11(1)(d) of Delegated Regulation (EU) 2015/2446 concerning the conditions for accepting applications and Article 10(1) of this Regulation shall not apply.

Article 75

Publication of registration data

(Article 64(1) of the Code)

1. The Commission shall make the following data available to the public on condition that consent has been given by the exporter as specified in box 6 of Annex 22-06A or Annex 22-06B, as applicable:

- (a) name of the registered exporter or re-consignor as specified in box 1 of Annex 22-06A or Annex 22-06B, as appropriate;
- (b) address of the place where the registered exporter or re-consignor is established as specified in box 1 of Annex 22-06A or Annex 22-06B, as appropriate;
- (c) contact details of the registered exporter or re-consignor as specified in boxes 1 and 2 of Annex 22-06A or Annex 22-06B, as appropriate;
- (d) EORI number of the registered exporter or re-consignor as specified in box 1 of Annex 22-06A, or the trader identification number (TIN) of the registered exporter as specified in box 1 of Annex 22-06B;
- (e) which activity or activities the registered exporter or re-consignor is performing, as specified in box 3 of Annex 22-06A or Annex 22-06B, as appropriate;
- (f) description of the goods for which the registered exporter or re-consignor may make out document on origin or replacement documents on origin, including indicative list of Harmonised System headings or chapters, as specified in box 4 of Annex 22-06A or Annex 22-06B, as appropriate;

The option not to sign box 6 shall not constitute a reason for refusing to register the exporter.

2. The Commission shall always make the following data available to the public:

- (a) the REX Number of the exporter or-re-consignor;
- (b) the date of registration of the registered exporter or re-consignor;
- (c) the date from which the registration is valid;
- (d) the date of the revocation of the registration where applicable;
- (e) information whether the registration in the GSP beneficiary country applies also to exports to Norway, Switzerland or Türkiye under the GSP schemes of these countries;
- (f) the date of the last synchronisation between the REX system and the public website where the data is published.

Article 76

Competent authorities for registration in the REX system

(Article 64(1) of the Code)

1. Member States shall notify the Commission of the names, addresses and contact details of their customs authorities which are competent to register exporters and re-consignors of goods in the REX system, modify and update registration data and revoke registration. They shall inform the Commission immediately of any changes to that information.
2. Third countries referred to in Article 74(3) and (4) shall notify the Commission of the information in paragraph 1(a) of Article 98.

Article 77

Procedure for registration in the Union

(Article 64(1) of the Code)

1. To be registered in the REX system, an exporter or a re-consignor of goods established in the customs territory of the Union shall lodge an application with the competent customs authorities. The application shall contain the particulars specified in Annex 22-06A, in accordance with the requirements laid down in that Annex.

2. The competent customs authorities shall assign to the exporter or re-consignor of goods a number and enter into the REX system that number, the registration data and the date of acceptance of the application referred to in paragraph 1. The registration shall be valid as of that date of acceptance.

3. A customs representative established in the customs territory of the Union, acting in his or her own name and on behalf of one or more persons, may apply for registration in the REX system. Where the representative and the person represented are both registered, the representative shall use the registered exporter or re-consignor number of the person being represented.

4. The competent customs authorities shall keep the data registered by them up-to-date. They shall modify the data in the REX system immediately after having been informed by the registered exporter or re-consignor in accordance with Article 78. The competent customs authorities shall inform the registered exporter or re-consignor of the modification of his registration data.

Article 78

Management of registration in the Union

(Article 64(1) of the Code)

1. Registered exporters or re-consignors shall immediately inform the competent customs authorities of changes to the information which they have provided for the purposes of their registration.

2. Registered exporters or re-consignors who no longer meet the conditions for exporting goods under preferential arrangements or re-consigning goods shall inform the competent customs authorities accordingly.

3. Without prejudice to Article 23(3) and Article 28(1) of the Code, the competent customs authorities shall revoke the registration of registered exporters or re-consignors, if they:

(a) stopped their activities as registered exporters or re-consignor;

(b) no longer meet the conditions for exporting or re-consigning goods;

(c) have informed the competent customs authorities that they no longer intend to export or re-consign goods;

(d) repeatedly make out, or cause to be made out, a document on origin which contains incorrect information and leads to wrongfully obtaining preferential tariff treatment;

(e) do not comply with their obligations pursuant to the preferential arrangements concerned.

4. The competent customs authorities may revoke the registration if registered exporters or re-consignors fail to keep the data concerning their registration up-to-date.

5. The revocation of a registration shall be cancelled in case of an incorrect revocation. Exporters or re-consignors of goods shall be entitled to use the registered exporter or re-consignor numbers assigned to them as from the time of the registration.

6. Exporters or re-consignors of goods whose registration has been revoked may make a new application for registration in accordance with Article 77. Exporters or re-consignors of goods whose registration has been revoked in accordance with points (d) and (e) of paragraph 3 and paragraph 4 may only be registered again if they prove to the customs authorities of the Member State which had registered them that they have remedied the situation which led to the revocation of their registration.

Article 79

Monitoring of registration in the Union

(Article 23(5) of the Code)

Without prejudice to the third sentence of Article 23(5) of the Code, the customs authorities shall monitor that Union registered exporters or re-consignors comply with the obligations resulting from their registration, through methods and at intervals determined on the basis of risk analysis.

Subsection 3

Procedural rules of origin for the purposes of the GSP scheme of the Union

Article 80

General requirement to claim preferential tariff treatment under the GSP scheme

(Article 64(1) of the Code)

Without prejudice to Article 88, a statement on origin that the product fulfils the requirements of Subsections 2 and 3 of Title II Chapter 1 Section 2 of Delegated Regulation (EU) 2015/2446 and of this Subsection, made out by a registered exporter in the beneficiary country of export, or a replacement statement on origin made out by a re-consignor of goods registered in the Union or in Norway or Switzerland, shall be the basis for the claim for preferential tariff treatment under the GSP scheme.

Article 81

General provisions on the statement on origin

(Article 64(1) of the Code)

1. The statement on origin shall contain the particulars specified in Annex 22-07. It shall be made out in English, French or Spanish.

It may be made out on any document allowing identification of the registered exporter concerned and the products involved.

The exporter shall not be required to sign the statement on origin.

2. Paragraph 1 shall also apply to the following:

(a) statements on origin made out in the Union for the purpose of bilateral cumulation;

(b) statements on origin made out in the Union for goods exported to a beneficiary country of the GSP schemes of Norway, Switzerland or Türkiye for the purpose of cumulation with materials originating in the Union.

3. Exporters, once registered, shall make out statements on origin for all originating products consigned as of the date from which their registration is valid in accordance with this Article, whatever the value of their consignment.

Article 82

Statement on origin in the case of cumulation

(Article 64(1) of the Code)

1. For the purpose of establishing the preferential origin of materials used under bilateral cumulation, regional cumulation, or cumulation with Norway, Switzerland or Türkiye, the

registered exporter of a product manufactured using materials originating in a country with which cumulation is permitted shall rely on the statement on origin provided by the registered exporter of those materials.

2. For the purpose of establishing the preferential origin of materials used within the framework of extended cumulation, the registered exporter of a product manufactured using materials originating in a third country with which extended cumulation is permitted shall rely on the document on origin provided by the exporter of those materials on condition that that document has been issued or made out in accordance with the provisions of the relevant free-trade agreement between the Union and the third country concerned.

3. In the cases referred to in paragraphs 1 and 2, the statement on origin made out by the registered exporter of the product shall contain one of the following indications: ‘Cumulation with country(ies) x/y’, ‘Cumul avec le(s) pays x/y’, ‘Acumulación con el(los) país(países) x/y’.

4. In the cases referred to in paragraph 1, the competent authorities of the beneficiary country where the materials are used shall apply the procedures laid down in Article 90 for the purposes of verifying the preferential origin of those materials.

In the case referred to in paragraph 2, the competent authorities of the beneficiary country where the materials are used shall apply the procedures laid down in the relevant free-trade agreement of the Union for the purposes of verifying the preferential origin of those materials.

Article 83

Validity of a statement on origin

(Article 64(1) of the Code)

1. A statement on origin shall be made out for each consignment.
2. A statement on origin shall be valid for 12 months from the date on which it is made out.
3. At the request of the importer, a single statement on origin may cover more than one consignment if the goods meet the following conditions:
 - (a) they are presented unassembled or disassembled within the meaning of General Interpretative rule 2(a) of the Harmonised System;
 - (b) they fall within Sections XVI or XVII or headings 7308 or 9406 of the Harmonised System; and
 - (c) they are intended to be imported by instalments, within a period determined by the customs authorities of the Member States.

The customs authorities of the Member States of importation supervising the successive releases for free circulation shall verify that the successive consignments are part of the unassembled or disassembled products for which the statement on origin has been made out.

Article 84

Obligations of registered exporters

(Article 64(1) of the Code)

1. Registered exporters shall comply with the following obligations:
 - (a) they shall maintain appropriate accounting records concerning the production and supply of goods qualifying for preferential tariff treatment;
 - (b) they shall keep available all evidence relating to the materials used in the manufacture;

- (c) they shall keep all customs documentation relating to the materials used in the manufacture;
 - (d) they shall keep for at least 3 years from the end of the calendar year in which the statement on origin was made out, or longer if required by national law, records of:
 - (i) the statements on origin they made out;
 - (ii) the originating and non-originating materials, production and stock accounts.
 - (e) they shall provide to the competent authorities of the beneficiary country copies or a list of the statements on origin they have made out.
2. The information referred to in paragraph 1 shall allow the materials used in the manufacture of the exported products to be traced and their originating status to be confirmed. The information may be kept in an electronic format.

Article 85

Admissibility of a claim for preferential tariff treatment under the GSP scheme

(Article 64(1) of the Code)

In order for a declarant to be entitled to claim preferential tariff treatment under the GSP scheme, the goods shall have been exported on or after the date on which the beneficiary country of export started applying the REX system referred to in Article 99.

Article 86

Replacement of statements on origin in the Union for the purposes of the GSP scheme of Norway or Switzerland

(Article 64(1) of the Code)

Paragraphs 1, 2 and 4 of Article 69 shall apply for the purposes of sending all or some of the originating products to Norway or Switzerland.

Article 87

Procedure to claim preferential tariff treatment under the GSP scheme

(Article 64(1) of the Code)

1. Where a declarant claims preferential tariff treatment under the GSP scheme, reference shall be made to the statement on origin or to the replacement statement on origin in the customs declaration for release for free circulation. That reference shall be entered in the form of the code for that type of supporting document, followed by its date of issue with the format *yyyymmdd*, where *yyyy* is the year, *mm* is the month and *dd* is the day. Where the total value of the originating products consigned exceeds EUR 6 000, the declarant shall also indicate the number of the registered exporter.

Such claim may be made retrospectively in accordance with the second sentence of Article 56(3) of the Code.

2. Before claiming preferential tariff treatment, the declarant shall take due care to ensure that the products fulfil the requirements of Subsections 2 and 3 of Title II Chapter 1 Section 2 of Delegated Regulation (EU) 2015/2446 and of this Subsection, in particular, by checking:

- (a) on the public website that the exporter is registered in the REX system with a valid number, where the total value of the originating products consigned exceeds EUR 6 000; and
- (b) that the statement on origin is made out in accordance with Annex 22-07.

Article 88

Exemptions from the requirement of a statement on origin

(Article 64(1) of the Code)

1. The following products shall be exempted from the requirement of a statement on origin:
 - (a) products sent as small packages from private persons to private persons, the total value of which does not exceed EUR 500;
 - (b) products forming part of travellers' personal luggage, the total value of which does not exceed EUR 1 200.
2. The products referred to in paragraph 1 shall meet the following conditions:
 - (a) they are not imported by way of trade;
 - (b) they have been declared as meeting the conditions for benefiting from the GSP scheme;
 - (c) there is no doubt as to the veracity of the declaration referred to in point (b).
3. For the purposes of point (a) of paragraph 2, imports shall not be considered as imports by way of trade if all the following conditions are met:
 - (a) the imports are occasional;
 - (b) the imports consist solely of products for the personal use of the recipients or travellers or their families;
 - (c) it is evident from the nature and quantity of the products that there is no commercial purpose.

Article 89

Discrepancies and formal errors in statements on origin

(Article 64(1) of the Code)

1. The discovery of slight discrepancies between the particulars included in a statement on origin, or in the document on which a statement on origin is made out, and those mentioned in the declaration for release for free circulation of the products, shall not render the statement on origin null and void if it is duly established that it corresponds to the products declared.
2. Obvious formal errors such as typing errors in a statement on origin or on the document on which a statement on origin is made out, shall not cause the statement on origin to be rejected if these errors do not create doubts concerning its correctness.

Article 90

Verification of claims for preferential tariff treatment

(Article 64(1) of the Code)

1. The customs authorities of the Member States shall undertake risk management and carry out customs controls, in accordance with Article 46 of the Code, for the purposes of verifying claims for preferential tariff treatment under the GSP scheme.
2. The customs authorities of the Member States may, for the purposes of the verification referred to in paragraph 1, request the declarant to produce, within a reasonable period of time, which they shall specify and which may not exceed 3 months, any available evidence of the fulfilment of the requirements of Subsections 2 and 3 of Title II Chapter 1 Section 2 of Delegated Regulation (EU) 2015/2446 and of this sub-section.
3. Where the customs authorities of a Member State request the cooperation of the competent authorities of a beneficiary country to carry out the verification referred to in paragraph 1, they

shall indicate on their request the reasons for that verification, or that it is made at random as part of risk management.

A copy of the statement on origin and any additional information or documents suggesting that the information given on that statement is incorrect may be forwarded in support of the request for verification.

The customs authorities of the requesting Member State shall set the competent authorities of the beneficiary country a 6-month initial deadline to communicate the results of the verification, starting from the date of the verification request.

4. Where there is no reply within the period specified in paragraph 3 or if the reply does not contain sufficient information to determine the originating status of the products, without delay and at the latest within 30 days, a second communication shall be sent to the competent authorities of the beneficiary country, setting a further deadline of 6 months.

5. The customs authorities of the Member States may suspend the application of the preferential tariff treatment for the duration of the verification procedure. While awaiting either the information requested from the declarant, referred to in paragraph 2, or the results of the verification procedure, referred to in paragraphs 3 and 4, release of the products shall be offered to the declarant subject to a guarantee or any precautionary measures judged necessary.

Article 91

Verification of replacement statements on origin made out in Norway or Switzerland – Time-limits

(Article 64(1) of the Code)

1. For the purposes of the administrative cooperation referred to in point 6(a) of the Agreements in the form of Exchanges of Letters between the European Union and the Kingdom of Norway⁴ and between the European Union and the Swiss Confederation⁵ on the cumulation of origin between the European Union, the Swiss Confederation, the Kingdom of Norway and the Republic of Turkey in the framework of the Generalised System of Preferences (hereinafter ‘the Agreements’), the customs authorities of Norway or Switzerland (requested authorities) shall inform the customs authorities of the Member State of release for free circulation of the products (requesting authorities) of the results of the verification, within 16 months from the request. Where the verification cannot be launched, the requested authorities shall inform the requesting authorities of the reasons.

Article 100(1) shall apply to requests sent to the authorities of Norway and Switzerland for the verification of replacement statements on origin made out on their territory, with a view to requesting these authorities to further liaise with the competent authorities in the beneficiary country.

2. For the purposes of the administrative cooperation referred to in point 6(b) of the Agreements, the customs authorities of Norway or Switzerland (requested authorities) shall provide the customs authorities of the Member State of release for free circulation of the products (requesting authorities) with the initial statement on origin corresponding to the replacement statement on origin subject to verification or, where appropriate, a copy of that initial document on origin, within 2 months from the receipt of the request.

⁴ OJ L24, 28.1.2019, p.3.

⁵ OL L25, 29.1.2019, p.3.

3. The time-limits referred to in paragraphs 1 and 2 shall apply to requests for administrative cooperation sent by the customs authorities of Norway or Switzerland, in accordance with point 6 of the Agreements, to the customs authorities of the Member States.

Article 92

Refusal to grant preferential treatment

(Article 64(1) of the Code)

1. The customs authorities of the Member State shall refuse to grant preferential tariff treatment, without being obliged to request any additional evidence or send a request for verification to the competent authorities of the beneficiary country where:

(a) the products are not the same as those referred to in the statement on origin, or the replacement statement on origin;

(b) the statement on origin, or a replacement statement on origin, for the products concerned is not in the declarant's possession, without prejudice to Article 88;

(c) the statement on origin or the replacement statement on origin has not been made out by a registered exporter;

(d) without prejudice to Article 88, the statement on origin, or the replacement statement on origin, has not been made out in accordance with Annex 22-07, or in accordance with Annex 22-20;

(e) the conditions of Article 43 of Delegated Regulation (EU) 2015/2446 are not met.

2. The customs authorities of the Member State shall refuse to grant preferential tariff treatment, following a request for verification to the competent authorities of the beneficiary country, where the customs authorities of the Member State:

(a) have received a reply according to which the exporter was not entitled to make out the statement on origin;

(b) have received a reply according to which the products do not fulfil the requirements in Subsections 2 and 3 of Title II Chapter 1 Section 2 of Delegated Regulation (EU) 2015/2446 and in this Subsection;

(c) have received no reply within the period referred to in Article 90(4); or have received a reply and the information provided is inadequate to determine the originating status of the product.

Points (a) to (c) of the first sub-paragraph shall apply to replacement statements on origin made out in Norway or Switzerland.

Article 93

Application for exporters to register in a beneficiary country

(Article 64(1) of the Code)

1. To register in the REX system, an exporter shall lodge an application with the competent authorities of the beneficiary country where he has his headquarters or where he is permanently established.

The application shall contain the particulars specified in Annex 22-06B, in accordance with the requirements laid down in that Annex.

2. For the purposes of exports under the GSP schemes of the Union, Norway, Switzerland or Türkiye, exporters shall only be required to register once.

A registered exporter number shall be assigned to the exporter by the competent authorities of the beneficiary country with a view to exporting under the GSP schemes of the Union, Norway, Switzerland and Türkiye, to the extent that those countries have recognised the country where the registration has taken place as a beneficiary country.

3. The registration shall be valid as of the date on which the competent authorities of a beneficiary country receive a complete and correct application for registration, in accordance with paragraph 1.

Article 94

Registration of exporters in a beneficiary country

(Article 64(1) of the Code)

1. The competent authorities of beneficiary countries shall upon receipt of the complete application form referred to in Annex 22-06B assign without delay the registered exporter number to the exporter and enter into the REX system that number, the registration data and the date from which the registration is valid in accordance with Article 93(3).

Where the competent authorities of a beneficiary country consider that the information provided in the application is incomplete, they shall inform the exporter thereof without delay.

2. The competent authorities of a beneficiary country shall inform the exporter of the registered exporter number assigned to that exporter and of the date from which the registration is valid.

3. The competent authorities of beneficiary countries shall keep the data registered by them up-to-date. They shall modify those data immediately after having been informed by the registered exporter in accordance with Article 95. The competent authorities of a beneficiary country shall inform the registered exporter of the modification of his registration data.

Exporters in a beneficiary country, need not be registered in the REX system for making out statements on origin for originating products consigned, where the total value thereof does not exceed EUR 6 000, as of the date from which the beneficiary country applies the registration of exporters, according to Article 99.

Article 95

Management of registrations in a beneficiary country

(Article 64(1) of the Code)

1. Registered exporters shall immediately inform the competent authorities of the beneficiary country of changes to the information which they have provided for the purposes of their registration.

2. Registered exporters who no longer meet the conditions for exporting goods under the GSP scheme, or no longer intend to export goods under the GSP scheme shall inform the competent authorities of the beneficiary country accordingly.

3. The competent authorities of a beneficiary country shall revoke the registration of registered exporters if they:

(a) no longer exist;

(b) no longer meet the conditions for exporting goods under the GSP scheme;

(c) have informed the competent authority of the beneficiary country that they no longer intend to export goods under the GSP scheme;

(d) repeatedly make out, or cause to be made out, a statement on origin which contains incorrect information and leads to wrongfully obtaining the benefit of preferential tariff treatment;

(e) do not respect their obligations pursuant to Article 84.

4. The competent authority of a beneficiary country may revoke the registration if registered exporters fails to keep the data concerning their registration up-to-date.

5. The competent authority of a beneficiary country shall inform registered exporters of the revocation of their registration and of the date from which the revocation will take effect.

6. The revocation of a registration shall take effect in respect of statements on origin made out after the date on which the registered exporter was informed of the revocation.

7. Judicial remedy shall be available to exporters in the event of revocation of their registration.

8. The revocation of a registration shall be cancelled in case of an incorrect revocation. The exporter shall continue to be entitled to use the registered exporter numbers assigned to them at the time of the registration.

9. Exporters whose registration has been revoked may make a new application to register in the REX system. Exporters whose registration has been revoked in accordance with paragraphs 3(d) and 4 may only register again if they prove to the competent authorities of the beneficiary country, which had registered them that they have remedied the situation which led to the revocation of their registration.

Article 96

Management of registrations when a country is removed or temporarily withdrawn from, or added to or reintroduced in the list of beneficiary countries

(Article 64(1) of the Code)

1. All registrations of exporters in a beneficiary country shall cease to be valid under the GSP scheme where the beneficiary country is removed from the list of beneficiary countries in Annex II to Regulation (EU) No 978/2012 or where the preferential tariff treatment granted to the beneficiary country has been temporarily withdrawn in accordance with Regulation (EU) No 978/2012 for all products exported from that beneficiary country.

All registrations of exporters in a beneficiary country shall be revoked by the Commission where the beneficiary country is removed from the list of beneficiary countries of the GSP schemes of the Union, Norway, Switzerland and Türkiye and where the beneficiary country does not apply the REX system in the context of a preferential agreement with the EU.

2. Where a beneficiary country is added or reintroduced in the list of beneficiary countries in Annex II to Regulation (EU) No 978/2012, or where the temporary withdrawal of the preferential tariff treatment granted to the beneficiary country is terminated, the Commission shall activate or re-activate the registrations of all exporters registered in that country provided that the registration data of the exporters are available in the system and have remained valid for at least the GSP scheme of Norway, Switzerland or Türkiye.

Article 97

Obligation for beneficiary countries to provide administrative cooperation

(Article 64(1) of the Code)

1. In order to ensure the proper application of the GSP scheme beneficiary countries shall undertake:

(a) to put in place and to maintain the necessary administrative structures and systems required for the implementation and management in that country of the rules and procedures laid down in Subsections 2 and 3 of Title II Chapter 1 Section 2 of Delegated Regulation (EU) 2015/2446 and this Subsection, including where appropriate the arrangements necessary for the application of cumulation;

(b) to ensure that their competent authorities cooperate with the Commission and the customs authorities of the Member States.

2. The cooperation referred to in point (b) of paragraph 1 shall consist of:

(a) providing all necessary support in the event of a request by the Commission for the monitoring by it of the proper management of the GSP scheme in the country concerned, including verification visits on the spot by the Commission or the customs authorities of the Member States;

(b) without prejudice to Articles 90 and 100, verifying the fulfilment of the requirements of Subsections 2 and 3 of Title II Chapter 1 Section 2 of Delegated Regulation (EU) 2015/2446 and in this Subsection, including visits on the spot, where requested by the Commission or the customs authorities of the Member States.

3. Where a beneficiary country has been removed from Annex II to Regulation (EU) No 978/2012 of the European Parliament and of the Council, the rules and procedures laid down in Article 55 of Delegated Regulation (EU) 2015/2446, in this Article and in Articles 94, 98, 99(1) and 100 shall continue to apply to that country for a period of 3 years from the date of its removal from that Annex.

Article 98

Obligation for beneficiary countries to notify their competent authorities

(Article 64(1) of the Code)

1. Beneficiary countries shall notify the Commission of the names and addresses and contact details of the authorities situated in their territory which are:

(a) part of the governmental authorities of the country concerned, or act under the authority of the government thereof, and competent to register exporters in the REX system, modify and update registration data and revoke registrations;

(b) part of the governmental authorities of the country concerned and responsible for ensuring the administrative cooperation with the Commission and the customs authorities of the Member States as provided for in Subsections 2 and 3 of Title II Chapter 1 Section 2 of Delegated Regulation (EU) 2015/2446 and this Subsection.

2. Beneficiary countries shall inform the Commission immediately of any changes to the information notified under the first paragraph.

Article 99

Application of the REX system by beneficiary countries

(Article 64(1) of the Code)

1. To be entitled to apply the REX system referred to in Article 74, a beneficiary country shall submit to the Commission:

(a) the undertaking referred to in Article 97(1); and

(b) the notifications referred to in Article 98;

before the date on which the beneficiary country starts the registration of its exporters.

2. The Commission shall publish on its website the date on which beneficiary countries start applying the REX system. The Commission shall keep the information up-to-date.

Article 100

Obligations for beneficiary countries to control the originating status of products

(Article 64(1) of the Code)

1. For the purpose of ensuring compliance with the rules concerning the originating status of products, the competent authorities of the beneficiary country shall carry out on their own initiative (a) verifications of the originating status of products and (b) regular controls on registered exporters.

The controls referred to in the first sub-paragraph shall ensure the continued compliance of registered exporters with their obligations. They shall be carried out at intervals determined on the basis of appropriate risk analysis criteria. For that purpose, the national legislation of the beneficiary countries shall require exporters to provide copies or a list of the statements on origin they have made out, in accordance with Article 84(1)(e).

Upon receipt of a verification request referred to in Article 90, the competent authorities of the beneficiary countries shall verify, based on the information contained in the verification request, that the requirements in Subsections 2 and 3 of Title II Chapter 1 Section 2 of Delegated Regulation (EU) 2015/2446 and in this Subsection are satisfied. The competent authorities of the beneficiary countries shall reply to the verification request within the deadline specified in Article 90.

2. The competent authorities of the beneficiary countries shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts and, where appropriate, those of producers supplying him, including at the premises, or to carry out any other check considered appropriate.

3. Where the verification referred to in Article 90, or any other available information appears to indicate that the rules of origin are being contravened, the beneficiary country of export shall on its own initiative or at the request of the customs authorities of the Member States or the Commission carry out appropriate inquiries or arrange for such inquiries to be carried out with due urgency to identify and prevent such contraventions. For this purpose, the Commission or the customs authorities of the Member States may participate in those inquiries.

Article 101

Ceuta and Melilla

(Article 64(1) of the Code)

1. Articles 41 to 58 of Delegated Regulation (EU) 2015/2446 shall apply in determining whether products may be regarded as originating in a beneficiary country when exported to Ceuta or Melilla or as originating in Ceuta and Melilla when exported to a beneficiary country for the purposes of bilateral cumulation.

2. This Sub-section shall apply to products exported from a beneficiary country to Ceuta or Melilla and to products exported from Ceuta or Melilla to a beneficiary country for the purposes of bilateral cumulation.

3. For the purposes mentioned in paragraphs 1 and 2, Ceuta and Melilla shall be regarded as a single territory.'

(3) Annexes 22-06, 22-08, 22-09 and 22-19 are deleted.

- (4) Annex 22-06A is replaced by the text set out in Annex I to this Regulation.
- (5) Annex 22-06B, as set out in Annex II to this Regulation, is introduced after Annex 22-06A.
- (6) Annex 22-07 is replaced by the text set out in Annex III to this Regulation.
- (7) Annex 22-20 is replaced by the text set out in Annex V to this Regulation.’

Article 2

- (1) The new paragraphs (3), (4) and (5) are added to Article 60:

‘(3) ‘supplier’ means a person established in the customs territory of the Union, who provides a customer with information on the originating status of goods for the purposes of one or more preferential arrangements;

(4) ‘customer’ means a person established in the customs territory of the Union and receiving a supplier’s declaration.

(5) ‘originating status’ means, for the purpose of the supplier’s declaration, the status of goods as having or not having a preferential origin.’

- (2) Articles 61 to 66 of Regulation (EU) 2015/2447 are replaced by the following;

‘Article 61

Supplier’s declarations

(Article 64(1) of the Code)

1. Where a supplier provides a customer with information on the originating status of goods for the purposes of one or more preferential arrangements, the supplier shall do so by means of a supplier’s declaration.

2. A supplier’s declaration may apply to:

(a) a single consignment of one or more goods; or

(b) multiple consignments of one or more identical goods supplied during a certain period of time.

3. The supplier’s declaration shall contain the particulars specified in Annex 22-15, in accordance with the requirements laid down in that Annex.

The supplier’s declaration may be made out and exchanged by any means the supplier and the customer consider appropriate, including the use of electronic data-processing techniques.

4. Articles 15 and 51(1) of the Code shall apply to the supplier’s declaration and any document supporting it.

5. The supplier may provide the supplier’s declaration at any time, even after the goods have been supplied.

6. The supplier shall inform the customer immediately where the supplier's declaration is incorrect or no longer applicable in relation to some or all consignments of goods covered by that declaration, supplied or to be supplied.’

Article 62

Verification of suppliers’ declarations

(Article 64(1) of the Code)

1. The customs authorities responsible in the place where the supplier is established shall be empowered to verify, where appropriate, the supplier's declarations made out by that supplier.
2. The customs authorities of a Member State, responsible in the place where the customer is established (requesting authorities), may request the assistance of the customs authorities of another Member State, responsible in the place where the supplier is established (requested authorities), to verify and confirm the accuracy of the supplier's declaration for the purposes of the preferential arrangement concerned.

The requesting authorities shall send the requested authorities all available information and documents and give the reasons for their verification request.

The requesting authorities shall be informed of the results of the verification no later than 120 days of the date of the verification request. Where there is no reply within that time limit, or where the information contained in the reply is inadequate to confirm that the supplier complied with his or her obligations under Articles 61(4) and (6) regarding the supplier's declaration concerned, this declaration shall be disregarded for the determination of the originating status of the goods concerned.'

(4) Article 72(1)(b) is replaced by the following:

'(b) ensuring administrative cooperation with the customs authorities of other Member States, in accordance with Article 62(2), the second sub-paragraph of Article 68(3) and Article 69(3) and'

(5) Annex 22-02 and Annexes 22-16 to 22-18 are deleted.

(6) Annex 22-15 is replaced by the text set out in Annex IV to this Regulation.

Article 3

- (1) Sub-section 10 is renumbered Sub-section 4.
- (2) Sub-section 11 is renumbered Sub-section 5.
- (3) Sub-section 12 is renumbered Sub-section 6.

Article 4

- (1) Articles 1 and 3 enter into force as of 1st January 2026.
- (2) Article 2 enters into force as of 1st January 2027

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels,

For the Commission
The President
[\[...\]](#)