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Part 1

Consolidated provisions (Articles 37-70) of the Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code

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Section 2 Preferential origin

Article 37

Definitions

For the purposes of this Section, the following definitions shall apply:

- (1)'beneficiary country' means a beneficiary country of the generalised system of preferences (GSP) listed in Annex II to Regulation (EC) No 978/2012 of the European Parliament and of the Council¹;
- (2) 'manufacture' means any kind of working or processing including assembly;
- (3)'material' means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (4)'product' means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (5) 'goods' means both materials and products;
- (6)'bilateral cumulation' means a system that allows products which originate in the Union, to be considered as materials originating in a beneficiary country when they are further processed or incorporated into a product in that beneficiary country;
- (7)'cumulation with Norway, Switzerland or Turkey' means a system that allows products which originate in Norway, Switzerland or Turkey to be considered as originating materials in a beneficiary country when they are further processed or incorporated into a product in that beneficiary country and imported into the Union;
- (8)'regional cumulation' means a system whereby products which according to this Regulation originate in a country which is a member of a regional group are considered as materials originating in another country of the same regional group (or a country of another regional group where cumulation between groups is possible) when further processed or incorporated in a product manufactured there;
- (9)'extended cumulation' means a system, conditional upon the granting by the Commission, on a request lodged by a beneficiary country and whereby certain materials, originating in a country

¹ Regulation (EC) No 978/2012 of the European Parliament and of the Council of 25 October 2012 applying a scheme of generalised tariff preferences and repealing Council Regulation (EC) No 732/2008 (OJ L 303, 31.10.2012, p. 1).

with which the Union has a free-trade agreement in accordance with Article XXIV of the General Agreement on Tariffs and Trade (GATT) in force, are considered to be materials originating in the beneficiary country concerned when further processed or incorporated in a product manufactured in that country;

- (10)'fungible materials' means materials that are of the same kind and commercial quality, with the same technical and physical characteristics, and which cannot be distinguished from one another once they are incorporated into the finished product;
- (11)'regional group' means a group of countries between which regional cumulation applies;
- (12)'customs value' means the value as determined in accordance with the 1994 Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on Customs Valuation);
- (13)'value of materials' means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the country of production; where the value of the originating materials used needs to be established, this point should be applied *mutatis mutandis*;
- (14)'ex-works price' means the price paid for the product ex-works to the manufacturer in whose undertaking the last working or processing is carried out, provided that the price includes the value of all the materials used and all other costs related to its production, minus any internal taxes which are, or may be, repaid when the product obtained is exported.

Where the actual price paid does not reflect all costs related to the manufacturing of the product which are actually incurred in the country of production, the ex-works price means the sum of all those costs, minus any internal taxes which are, or may be, repaid when the product obtained is exported;

Where the last working or processing has been subcontracted to a manufacturer, the term 'manufacturer' referred to in the first sub-paragraph may refer to the enterprise that has employed the subcontractor.

- (15)'maximum content of non-originating materials' means the maximum content of non-originating materials which is permitted in order to consider a manufacture as working or processing sufficient to confer originating status on the product. It may be expressed as a percentage of the ex-works price of the product or as a percentage of the net weight of these materials used falling under a specified group of chapters, chapter, heading or sub-heading;
- (16)'net weight' means the weight of the goods themselves without packing materials and packing containers of any kind;
- (17)'chapters', 'headings' and 'sub-headings' mean the chapters, the headings and sub-headings (four- or six-digit codes) used in the nomenclature which makes up the Harmonized System with the changes pursuant to the recommendation of 26 June 2004 of the Customs Cooperation Council;
- (18)'classified' refers to the classification of a product or material under a particular heading or sub-heading of the Harmonized System;
- (19)'consignment' means products which are either:
 - (a) sent simultaneously from one exporter to one consignee; or
 - (b) covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such document, by a single invoice
- (20)'exporter' means a person exporting the goods to the Union or to a beneficiary country who is able to prove the origin of the goods, whether or not he is the manufacturer and whether or not he himself carries out the export formalities;

(21) 'registered exporter' means:

- (a) an exporter who is established in a beneficiary country and is registered with the competent authorities of that beneficiary country for the purpose of exporting products under the scheme, be it to the Union or another beneficiary country with which regional cumulation is possible; or
- (b) an exporter who is established in a Member State and is registered with the customs authorities of that Member State for the purpose of exporting products originating in the Union to be used as materials in a beneficiary country under bilateral cumulation; or
- (c) a re-consignor of goods who is established in a Member State and is registered with the customs authorities of that Member State for the purpose of making out replacement statements on origin in order to re-consign originating products elsewhere within the customs territory of the Union or, where applicable, to Norway, Switzerland or Turkey ('a registered re-consignor');

(22) 'statement on origin' means a statement made out by the exporter or the re-consignor of the goods indicating that the products covered by it comply with the rules of origin of the scheme.

Subsection 1

Issue or making out of proofs of origin

Article 38

Means for applying for and the issuing of Information Certificates INF 4

(Article 6(3)(a) of the Code)

1. Application for the Information Certificate INF 4 may be made by means other than electronic data-processing techniques and shall comply with the data requirements listed in Annex 22-02.
2. The Information Certificate INF 4 shall comply with the data requirements listed in Annex 22-02.

Article 39

Means for applying for and the issuing of approved exporter authorisations

(Article 6(3)(a) of the Code)

Application for the status of approved exporter for the purpose of making out proofs of preferential origin may be submitted and approved exporter authorisation may be issued by means other than electronic data-processing techniques .

Article 40

Means for applying to become a registered exporter

(Article 6(3)(a) of the Code)

Applications to become a registered exporter may be submitted by means other than electronic data-processing techniques.

Subsection 2

Definition of the concept of originating products applicable within the framework of the GSP of the union

Article 41

General principles

(Article 64(3) of the Code)

The following products shall be considered as originating in a beneficiary country:

- (a) products wholly obtained in that country within the meaning of Article 44;
- (b) products obtained in that country incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing within the meaning of Article 45.

Article 42

Principle of territoriality

(Article 64(3) of the Code)

1. The conditions set out in this Subsection for acquiring originating status shall be fulfilled in the beneficiary country concerned.
2. The term 'beneficiary country' shall cover and cannot exceed the limits of the territorial sea of that country within the meaning of the United Nations Convention on the Law of the Sea (Montego Bay Convention, 10 December 1982).
3. If originating products exported from the beneficiary country to another country are returned, they shall be considered as non-originating unless it can be demonstrated to the satisfaction of the competent authorities that the following conditions are fulfilled:
 - (a) the products returned are the same as those which were exported, and
 - (b) they have not undergone any operations beyond that necessary to preserve them in good condition while in that country or while being exported.

Article 43

Non-manipulation

(Article 64(3) of the Code)

1. The products declared for release for free circulation in the Union shall be the same products as exported from the beneficiary country in which they are considered to originate. They shall not have been altered, transformed in any way or subjected to operations other than operations to preserve them in good condition or the adding or affixing of marks, labels, seals or any other documentation to ensure compliance with specific domestic requirements applicable in the Union, prior to being declared for release for free circulation.
2. The products imported into a beneficiary country for the purpose of cumulation under Articles 53, 54, 55 or 56 shall be the same products as exported from the country in which they are considered to originate. They shall not have been altered, transformed in any way or subjected to operations other than operations to preserve them in good condition, prior to being declared for the relevant customs procedure in the country of imports.
3. Storage of products may take place provided they remain under customs supervision in the country or countries of transit.
4. The splitting of consignments may take place where carried out by the exporter or under his responsibility, provided that the goods concerned remain under customs supervision in the country or countries of transit.

5. Paragraphs 1 to 4 shall be considered to be complied with unless the customs authorities have reason to believe the contrary; in such cases, the customs authorities may request the declarant to provide evidence of compliance, which may be given by any means, including contractual transport documents such as bills of lading or factual or concrete evidence based on marking or numbering of packages or any evidence related to the goods themselves.

Article 44

Wholly obtained products

(Article 64(3) of the Code)

1. The following shall be considered as wholly obtained in a beneficiary country:
 - (a) mineral products extracted from its soil or from its seabed;
 - (b) plants and vegetable products grown or harvested there;
 - (c) live animals born and raised there;
 - (d) products from live animals raised there;
 - (e) products from slaughtered animals born and raised there;
 - (f) products obtained by hunting or fishing conducted there;
 - (g) products of aquaculture where the fish, crustaceans and molluscs are born and raised there;
 - (h) products of sea fishing and other products taken from the sea outside any territorial sea by its vessels;
 - (i) products made on board its factory ships exclusively from the products referred to in point (h);
 - (j) used articles collected there that are fit only for the recovery of raw materials;
 - (k) waste and scrap resulting from manufacturing operations conducted there;
 - (l) products extracted from the seabed or below the seabed which is situated outside any territorial sea but where it has exclusive exploitation rights;
 - (m) goods produced there exclusively from products specified in points (a) to (l).
2. The terms 'its vessels' and 'its factory ships' in paragraph 1(h) and (i) shall apply only to vessels and factory ships which meet each of the following requirements:
 - (a) they are registered in the beneficiary country or in a Member State;
 - (b) they sail under the flag of the beneficiary country or of a Member State;
 - (c) they meet one of the following conditions:
 - (i) they are at least 50 % owned by nationals of the beneficiary country or of Member States, or
 - (ii) they are owned by companies:
 - which have their head office and their main place of business in the beneficiary country or in Member States, and
 - which are at least 50 % owned by the beneficiary country or Member States or public entities or nationals of the beneficiary country or Member States.
3. The conditions of paragraph 2 may each be fulfilled in Member States or in different beneficiary countries insofar as all the beneficiary countries involved benefit from regional cumulation in accordance with Article 55(1) and (5). In this case, the products shall be deemed to have the origin of the beneficiary country under which flag the vessel or factory ship sails in accordance with point (b) of paragraph 2.

The first sub-paragraph shall apply only provided that the conditions laid down in Article 55(2)(a), (c) and (d) have been fulfilled.

Article 45

Sufficiently worked or processed products

(Article 64(3) of the Code)

1. Without prejudice to Articles 47 and 48, products which are not wholly obtained in the beneficiary country concerned within the meaning of Article 44 shall be considered to originate there, provided that the conditions laid down in the list in Annex 22-03 for the goods concerned are fulfilled.
2. If a product which has acquired originating status in a country in accordance with paragraph 1 is further processed in that country and used as a material in the manufacture of another product, no account shall be taken of the non-originating materials which may have been used in its manufacture.

Article 46

Averages

(Article 64(3) of the Code)

1. The determination of whether the requirements of Article 45(1) are met, shall be carried out for each product.

However, where the relevant rule is based on compliance with a maximum content of non-originating materials, in order to take into account fluctuations in costs and currency rates, the value of the non-originating materials may be calculated on an average basis as set out in paragraph 2.

2. In the case referred to in the second sub-paragraph of paragraph 1, an average ex-works price of the product and average value of non-originating materials used shall be calculated respectively on the basis of the sum of the ex-works prices charged for all sales of the products carried out during the preceding fiscal year and the sum of the value of all the non-originating materials used in the manufacture of the products over the preceding fiscal year as defined in the country of export, or, where figures for a complete fiscal year are not available, a shorter period which should not be less than three months.
3. Exporters having opted for calculations on an average basis shall consistently apply such a method during the year following the fiscal year of reference, or, where appropriate, during the year following the shorter period used as a reference. They may cease to apply such a method where during a given fiscal year, or a shorter representative period of no less than three months, they record that the fluctuations in costs or currency rates which justified the use of such a method have ceased.
4. The averages referred to in paragraph 2 shall be used as the ex-works price and the value of non-originating materials respectively, for the purpose of establishing compliance with the maximum content of non-originating materials.

Article 47

Insufficient working or processing

(Article 64(3) of the Code)

1. Without prejudice to paragraph 3, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 45 are satisfied:

- (a) preserving operations to ensure that the products remain in good condition during transport and storage;
 - (b) breaking-up and assembly of packages;
 - (c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
 - (d) ironing or pressing of textiles and textile articles;
 - (e) simple painting and polishing operations;
 - (f) husking and partial or total milling of rice; polishing and glazing of cereals and rice;
 - (g) operations to colour or flavour sugar or form sugar lumps; partial or total milling of crystal sugar;
 - (h) peeling, stoning and shelling, of fruits, nuts and vegetables;
 - (i) sharpening, simple grinding or simple cutting;
 - (j) sifting, screening, sorting, classifying, grading, matching (including the making-up of sets of articles);
 - (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
 - (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
 - (m) simple mixing of products, whether or not of different kinds; mixing of sugar with any material;
 - (n) simple addition of water or dilution or dehydration or denaturation of products;
 - (o) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
 - (p) slaughter of animals ;
 - (q) a combination of two or more of the operations specified in points (a) to (p).
2. For the purposes of paragraph 1, operations shall be considered simple when neither special skills nor machines, apparatus or tools especially produced or installed for those operations are required for their performance.
3. All the operations carried out in a beneficiary country on a given product shall be taken into account when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

Article 48

General tolerance

(Article 64(3) of the Code)

1. By way of derogation from Article 45 and subject to paragraphs 2 and 3 of this Article, non-originating materials which, according to the conditions set out in the list in Annex 22-03 are not to be used in the manufacture of a given product may nevertheless be used, provided that their total value or net weight assessed for the product does not exceed:
- (a) 15 % of the weight of the product for products falling within Chapters 2 and 4 to 24 of the Harmonized System, other than processed fishery products of Chapter 16;
 - (b) 15 % of the ex-works price of the product for other products, except for products falling within Chapters 50 to 63 of the Harmonized System, for which the tolerances mentioned in Notes 6 and 7 of Part I of Annex 22-03, shall apply.

2. Paragraph 1 shall not allow to exceed any of the percentages for the maximum content of non-originating materials as specified in the rules laid down in the list in Annex 22-03.

3. Paragraphs 1 and 2 shall not apply to products wholly obtained in a beneficiary country within the meaning of Article 44. However, without prejudice to Articles 47 and 49(2), the tolerance provided for in those paragraphs shall nevertheless apply to the sum of all the materials which are used in the manufacture of a product and for which the rule laid down in the list in Annex 22-03 for that product requires that such materials be wholly obtained.

Article 49

Unit of qualification

(Article 64(3) of the Code)

1. The unit of qualification for the application of the provisions of this Subsection shall be the particular product which is considered as the basic unit when determining classification using the Harmonized System.

2. When a consignment consists of a number of identical products classified under the same heading of the Harmonized System, each individual item shall be taken into account when applying the provisions of this Subsection.

3. Where, under General Interpretative rule 5 of the Harmonized System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

Article 50

Accessories, spare parts and tools

(Article 64(3) of the Code)

Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle which are part of the normal equipment and included in the ex-works price thereof, shall be regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

Article 51

Sets

(Article 64(3) of the Code)

Sets, as defined in General Interpretative rule 3(b) of the Harmonized System, shall be regarded as originating when all the component products are originating products.

When a set is composed of originating and non-originating products, the set as a whole shall however be regarded as originating, provided that the value of the non-originating products does not exceed 15 % of the ex-works price of the set.

Article 52

Neutral elements

(Article 64(3) of the Code)

In order to determine whether a product is an originating product, no account shall be taken of the origin of the following which might be used in its manufacture:

- (a) energy and fuel;
- (b) plant and equipment;

- (c) machines and tools;
- (d) any other goods which do not enter, and which are not intended to enter, into the final composition of the product.

Subsection 3

Rules on cumulation and management of stocks of materials applicable within the framework of the GSP of the Union

Article 53

Bilateral cumulation

(Article 64(3) of the Code)

Bilateral cumulation shall allow products originating in the Union to be considered as materials originating in a beneficiary country when incorporated into a product manufactured in that country, provided that the working or processing carried out there goes beyond the operations described in Article 47(1).

Articles 41 to 52, and provisions concerning subsequent verification of proofs of origin shall apply *mutatis mutandis* to exports from the Union to a beneficiary country for the purposes of bilateral cumulation.

Article 54

Cumulation with Norway, Switzerland or Turkey

(Article 64(3) of the Code)

1. Cumulation with Norway, Switzerland or Turkey shall allow products originating in these countries to be considered as materials originating in a beneficiary country provided that the working or processing carried out there goes beyond the operations described in Article 47(1).
2. Cumulation with Norway, Switzerland or Turkey shall not apply to products falling within Chapters 1 to 24 of the Harmonized System.

Article 55

Regional cumulation

(Article 64(3) of the Code)

1. Regional cumulation shall apply to the following four separate regional groups:
 - (a) group I: Brunei, Cambodia, Indonesia, Laos, Malaysia, Myanmar/Burma, Philippines, Thailand, Vietnam;
 - (b) group II: Bolivia, Colombia, Costa Rica, Ecuador, El Salvador, Guatemala, Honduras, Nicaragua, Panama, Peru, Venezuela;
 - (c) group III: Bangladesh, Bhutan, India, Maldives, Nepal, Pakistan, Sri Lanka;
 - (d) group IV: Argentina, Brazil, Paraguay and Uruguay.
2. Regional cumulation between countries within the same group shall apply only where the following conditions are fulfilled:
 - (a) the countries involved in the cumulation are, at the time of exportation of the product to the Union, beneficiary countries for which the preferential arrangements have not been temporarily withdrawn in accordance with Regulation (EU) No 978/2012;

(b) for the purpose of regional cumulation between the countries of a regional group the rules of origin laid down in Subsection 2 apply;

(c) the countries of the regional group have undertaken:

(i) to comply or ensure compliance with this subsection, and

(ii) to provide the administrative cooperation necessary to ensure the correct implementation of this subsection both with regard to the Union and between themselves;

(d) the undertakings referred to in point (c) have been notified to the Commission by the Secretariat of the regional group concerned or another competent joint body representing all the members of the group in question.

For the purposes of point (b), where the qualifying operation laid down in Part II of Annex 22-03 is not the same for all countries involved in cumulation, the origin of products exported from one country to another country of the regional group for the purpose of regional cumulation shall be determined on the basis of the rule which would apply if the products were being exported to the Union.

Where countries in a regional group have already complied with points (c) and (d) of the first subparagraph before 1 January 2011, a new undertaking shall not be required.

3. The materials listed in Annex 22-04 shall be excluded from the regional cumulation provided for in paragraph 2 in the case where:

(a) the tariff preference applicable in the Union is not the same for all the countries involved in the cumulation; and

(b) the materials concerned would benefit, through cumulation, from a tariff treatment more favourable than the one they would benefit from if directly exported to the Union.

4. Regional cumulation between beneficiary countries in the same regional group shall apply only under the condition that the working or processing carried out in the beneficiary country where the materials are further processed or incorporated goes beyond the operations described in Article 47(1) and, in the case of textile products, also beyond the operations set out in Annex 22-05.

Where the condition laid down in the first subparagraph is not fulfilled and the materials are subject to one or more of the operations described in Article 47(1) (b) to (q), the country to be stated as country of origin on the proof of origin issued or made out for the purposes of exporting the products to the Union shall be the country of the regional group which accounts for the highest share of the value of the materials used originating in countries of the regional group.

Where the products are exported without further working or processing, or were only subject to operations described in Article 47(1)(a), the country to be stated as country of origin on the proof of origin issued or made out for the purposes of exporting the products to the Union shall be the beneficiary country appearing on the proofs of origin issued or made out in the beneficiary country where the products were manufactured.

5. At the request of the authorities of a Group I or Group III beneficiary country, regional cumulation between countries of those groups may be granted by the Commission, provided that the Commission is satisfied that each of the following conditions is met:

(a) the conditions laid down in paragraph 2(a) and (b) are met; and

(b) the countries to be involved in such regional cumulation have undertaken and jointly notified to the Commission their undertaking:

(i) to comply or ensure compliance with this Subsection, Subsection 2 and all other provisions concerning the implementation of the rules of origin; and

(ii) to provide the administrative cooperation necessary to ensure the correct implementation of

this Subsection and Subsection 2 both with regard to the Union and between themselves.

The request referred to in the first sub-paragraph shall be supported with evidence that the conditions laid down in that sub-paragraph are met. It shall be addressed to the Commission. The Commission will decide on the request taking into account all the elements related to the cumulation deemed relevant, including the materials to be cumulated.

6. When granted, regional cumulation between beneficiary countries of Group I or Group III shall allow materials originating in a country of one regional group to be considered as materials originating in a country of the other regional group when incorporated in a product obtained there, provided that the working or processing carried out in the latter beneficiary country goes beyond the operations described in Article 47(1) and, in the case of textile products, also beyond the operations set out in Annex 22-05.

Where the condition laid down in the first subparagraph is not fulfilled and the materials are subject to one or more of the operations described in Article 47(1)(b) to (q), the country to be stated as country of origin on the proof of origin for the purposes of exporting the products to the Union shall be the country participating in the cumulation which accounts for the highest share of the value of the materials used originating in countries participating in the cumulation.

Where the products are exported without further working or processing, or were only subject to operations described in Article 47(1)(a), the country to be stated as country of origin on the proof of origin issued or made out for the purposes of exporting the products to the Union shall be the beneficiary country appearing on the proofs of origin issued or made out in the beneficiary country where the products were manufactured.

7. The Commission will publish in the *Official Journal of the European Union* (C series) the date on which the cumulation between countries of Group I and Group III provided for in paragraph 5 takes effect, the countries involved in that cumulation and, where appropriate, the list of materials in relation to which the cumulation applies.

8. Articles 41 to 52 and provisions concerning the issue or making out of proofs of origin and provisions concerning subsequent verification of proofs of origin shall apply *mutatis mutandis* to exports from one beneficiary country to another for the purposes of regional cumulation.

Article 56

Extended cumulation

(Article 64(3) of the Code)

1. At the request of any beneficiary country's authorities, extended cumulation between a beneficiary country and a country with which the Union has a free-trade agreement in accordance with Article XXIV of the General Agreement on Tariffs and Trade (GATT) in force, may be granted by the Commission, provided that each of the following conditions is met:

(a) the countries involved in the cumulation have undertaken to comply or ensure compliance with this Subsection, Subsection 2 and all other provisions concerning the implementation of the rules of origin, and to provide the administrative co-operation necessary to ensure the correct implementation of this subsection and Subsection 2 both with regard to the Union and also between themselves;

(b) the undertaking referred to in point (a) has been notified to the Commission by the beneficiary country concerned.

The request referred to in the first sub-paragraph shall contain a list of the materials concerned by the cumulation and shall be supported with evidence that the conditions laid down in points (a) and (b) of the first sub-paragraph are met. It shall be addressed to the Commission. Where the materials concerned change, another request shall be submitted.

Materials falling within Chapters 1 to 24 of the Harmonized System shall be excluded from extended cumulation.

2. In cases of extended cumulation referred to in paragraph 1, the origin of the materials used and the documentary proof of origin applicable shall be determined in accordance with the rules laid down in the relevant free-trade agreement. The origin of the products to be exported to the Union shall be determined in accordance with the rules of origin laid down in Subsection 2.

In order for the obtained product to acquire originating status, it shall not be necessary that the materials originating in a country with which the Union has a free-trade agreement and used in a beneficiary country in the manufacture of the product to be exported to the Union have undergone sufficient working or processing, provided that the working or processing carried out in the beneficiary country concerned goes beyond the operations described in Article 47(1).

3. The Commission will publish in the *Official Journal of the European Union* (C series) the date on which the extended cumulation takes effect, the countries involved in that cumulation and the list of materials in relation to which the cumulation applies.

Article 57

Application of bilateral cumulation or cumulation with Norway, Switzerland or Turkey in combination with regional cumulation

(Article 64(3) of the Code)

Where bilateral cumulation or cumulation with Norway, Switzerland or Turkey is used in combination with regional cumulation, the product obtained shall acquire the origin of one of the countries of the regional group concerned, determined in accordance with the first and the second sub-paragraphs of Article 55(4) or, where appropriate, with the first and the second sub-paragraphs of Article 55(6).

Article 58

Accounting segregation of Union exporters' stocks of materials

(Article 64(3) of the Code)

1. If originating and non-originating fungible materials are used in the working or processing of a product, the customs authorities of the Member States may, at the written request of economic operators established in the customs territory of the Union, authorise the management of materials in the Union using the accounting segregation method for the purpose of subsequent export to a beneficiary country within the framework of bilateral cumulation, without keeping the materials on separate stocks.

2. The customs authorities of the Member States may make the granting of authorisation referred to in paragraph 1 subject to any conditions they deem appropriate.

The authorisation shall be granted only if by use of the method referred to in paragraph 1 it can be ensured that, at any time, the quantity of products obtained which could be considered as 'originating in the Union' is the same as the number that would have been obtained by using a method of physical segregation of the stocks.

If authorised, the method shall be applied and the application thereof shall be recorded on the basis of the general accounting principles applicable in the Union.

3. The beneficiary of the method referred to in paragraph 1 shall make out or, until the application of the registered exporter system, apply for proofs of origin for the quantity of products which may be considered as originating in the Union. At the request of the customs authorities of the Member States, the beneficiary shall provide a statement of how the quantities have been managed.

4. The customs authorities of the Member States shall monitor the use made of the authorisation referred to in paragraph 1.

They may withdraw the authorisation in the following cases:

- (a) the holder makes improper use of the authorisation in any manner whatsoever, or
- (b) the holder fails to fulfil any of the other conditions laid down in this subsection, Subsection 2 and all other provisions concerning the implementation of the rules of origin.

Subsection 4

Definition of the concept of originating products applicable within the framework of the rules of origin for the purposes of preferential tariff measures adopted unilaterally by the Union for certain countries or territories

Article 59

General requirements

(Article 64(3) of the Code)

1. For the purposes of the provisions concerning preferential tariff measures adopted unilaterally by the Union for certain countries, groups of countries or territories (hereinafter referred to as ‘beneficiary country or territory’), with the exception of those referred to in Subsection 2 of this section and the overseas countries and territories associated with the Union, the following products shall be considered as products originating in a beneficiary country or territory:

- (a) products wholly obtained in that beneficiary country or territory within the meaning of Article 60;
- (b) products obtained in that beneficiary country or territory, in the manufacture of which products other than those referred to in point (a) are used, provided that those products have undergone sufficient working or processing within the meaning of Article 61.

2. For the purposes of this subsection, products originating in the Union, within the meaning of paragraph 3 of this Article, which are subject in a beneficiary country or territory to working or processing going beyond that described in Article 62 shall be considered as originating in that beneficiary country or territory.

3. Paragraph 1 shall apply *mutatis mutandis* in establishing the origin of the products obtained in the Union.

Article 60

Wholly obtained products

(Article 64(3) of the Code)

1. The following shall be considered as wholly obtained in a beneficiary country or territory or in the Union:

- (a) mineral products extracted from its soil or from its seabed;
- (b) vegetable products harvested there;
- (c) live animals born and raised there;
- (d) products from live animals raised there;
- (e) products from slaughtered animals born and raised there;
- (f) products obtained by hunting or fishing conducted there;

- (g) products of sea-fishing and other products taken from the sea outside the territorial waters by its vessels;
 - (h) products made on board its factory ships exclusively from the products referred to in (g);
 - (i) used articles collected there, fit only for the recovery of raw materials;
 - (j) waste and scrap resulting from manufacturing operations conducted there;
 - (k) products extracted from the seabed or below the seabed which is situated outside its territorial waters but where the beneficiary country or territory or a Member State has exclusive exploitation rights;
 - (l) goods produced there exclusively from products specified in (a) to (k).
2. The terms 'its vessels' and 'its factory ships' in paragraph 1(g) and (h) shall apply only to vessels and factory ships which fulfil the following conditions:
- (a) they are registered or recorded in the beneficiary country or territory or in a Member State;
 - (b) they sail under the flag of a beneficiary country or territory or of a Member State;
 - (c) they are owned to the extent of at least 50 % by nationals of the beneficiary country or territory or of Member States or by a company with its head office in that beneficiary country or territory or in one of the Member States, of which the manager or managers, chairman of the board of directors or of the supervisory board, and the majority of the members of such boards are nationals of that beneficiary country or territory or of the Member States and of which, in addition, in the case of companies, at least half the capital belongs to that beneficiary country or territory or to the Member States or to public bodies or nationals of that beneficiary country or territory or of the Member States;
 - (d) the master and officers of the vessels and factory ships are nationals of the beneficiary country or territory or of the Member States;
 - (e) at least 75 % of the crew are nationals of the beneficiary country or territory or of the Member States.
3. The terms 'beneficiary country or territory' and 'Union' shall also cover the territorial waters of that beneficiary country or territory or of the Member States.
4. Vessels operating on the high seas, including factory ships on which the fish caught is worked or processed, shall be considered as part of the territory of the beneficiary country or territory or of the Member State to which they belong, provided that they satisfy the conditions set out in paragraph 2.

Article 61

Sufficiently worked or processed products

(Article 64(3) of the Code)

For the purposes of Article 59, products which are not wholly obtained in a beneficiary country or territory or in the Union shall be considered to be sufficiently worked or processed provided that the conditions set out in the list in Annex 22-11 are fulfilled.

Those conditions indicate, for all products covered by this Subsection, the working or processing which must be carried out on non-originating materials used in manufacturing and apply only in relation to such materials.

If a product which has acquired originating status by fulfilling the conditions set out in the list is used in the manufacture of another product, the conditions applicable to the product in which it is incorporated do not apply to it, and no account shall be taken of the non-originating materials which may have been used in its manufacture.

Article 62

Insufficient working or processing

(Article 64(3) of the Code)

1. Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 61 are satisfied:

- (a) preserving operations to ensure that the products remain in good condition during transport and storage;
- (b) breaking-up and assembly of packages;
- (c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
- (d) ironing or pressing of textiles and textile articles;
- (e) simple painting and polishing operations;
- (f) husking, partial or total milling, polishing and glazing of cereals and rice;
- (g) operations to colour or flavour sugar or form sugar lumps; partial or total milling of sugar;
- (h) peeling, stoning and shelling, of fruits, nuts and vegetables;
- (i) sharpening, simple grinding or simple cutting;
- (j) sifting, screening, sorting, classifying, grading, matching (including the making-up of sets of articles);
- (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- (m) simple mixing of products, whether or not of different kinds; mixing of sugar with any material;
- (n) simple addition of water or dilution or dehydration or denaturation of products;
- (o) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- (p) slaughter of animals;
- (q) a combination of two or more of the operations specified in points (a) to (p).

2. All the operations carried out in either a beneficiary country or territory or in the Union on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

Article 63

Unit of qualification

(Article 64(3) of the Code)

1. The unit of qualification for the application of the provisions of this Subsection shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of the Harmonised System.

Accordingly, it follows that:

- (a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonised System in a single heading, the whole constitutes the unit of qualification;

(b) when a consignment consists of a number of identical products classified under the same heading of the Harmonised System, each product must be taken individually when applying the provisions of this Subsection.

2. Where, under general interpretative rule 5 of the Harmonised System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

Article 64

General tolerance

(Article 64(3) of the Code)

1. By way of derogation from the provisions of Article 61, non-originating materials may be used in the manufacture of a given product, provided that their total value does not exceed 10 % of the ex-works price of the product.

Where, in the list, one or several percentages are given for the maximum value of non-originating materials, such percentages must not be exceeded through the application of the first subparagraph.

2. Paragraph 1 shall not apply to products falling within Chapters 50 to 63 of the Harmonised System.

Article 65

Accessories, spare parts and tools

(Article 64(3) of the Code)

Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle which are part of the normal equipment and included in the price thereof or which are not separately invoiced, shall be regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

Article 66

Sets

(Article 64(3) of the Code)

Sets, as defined in general interpretative rule 3 of the Harmonised System, shall be regarded as originating when all the component products are originating products. Nevertheless, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating provided that the value of the non-originating products does not exceed 15 % of the ex-works price of the set.

Article 67

Neutral elements

(Article 64(3) of the Code)

In order to determine whether a product is an originating product, it shall not be necessary to determine the origin of the following which might be used in its manufacture:

- (a) energy and fuel;
- (b) plant and equipment;
- (c) machines and tools;

(d) goods which do not enter, and which are not intended to enter, into the final composition of the product.

Subsection 5

Territorial requirements applicable within the framework of the Rules of Origin for the purposes of preferential tariff measures adopted unilaterally by the Union for certain countries or territories

Article 68

Principle of territoriality

(Article 64(3) of the Code)

"The conditions set out in Subsection 4 and in this subsection for acquiring originating status must continue to be fulfilled at all times in the beneficiary country or territory or in the Union.

If originating products exported from the beneficiary country or territory or from the Union to another country are returned, they shall be considered as non-originating unless it can be demonstrated to the satisfaction of the competent authorities that the following conditions are fulfilled:

- (a) the returned products are the same as those which were exported;
- (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

Article 69

Direct transport

(Article 64(3) of the Code)

1. The following shall be considered as transported directly from the beneficiary country or territory to the Union or from the Union to the beneficiary country or territory:

- (a) products transported without passing through the territory of any other country;
- (b) products constituting one single consignment transported through the territory of countries other than the beneficiary country or territory or the Union, with, should the occasion arise, transshipment or temporary warehousing in those countries, provided that the products remain under the supervision of the customs authorities in the country of transit or warehousing and they do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition;
- (c) products which are transported by pipeline without interruption across a territory other than that of the exporting beneficiary country or territory or of the Union.

2. Evidence that the conditions set out in paragraph 1(b) are fulfilled shall be supplied to the competent customs authorities by the production of any of the following:

- (a) a single transport document covering the passage from the exporting country through the country of transit;
- (b) a certificate issued by the customs authorities of the country of transit:
 - (i) giving an exact description of the products;
 - (ii) stating the dates of unloading and reloading of the products and, where applicable, the names of the ships, or the other means of transport used, and

- (iii) certifying the conditions under which the products remained in the country of transit;
- (c) or, failing these, any substantiating documents.

Article 70

Exhibitions

(Article 64(3) of the Code)

1. Originating products, sent from a beneficiary country or territory for exhibition in another country and sold after the exhibition for importation into the Union, shall benefit on importation from the tariff preferences referred to in Article 59, provided that they meet the requirements of Subsection 4 and this subsection entitling them to be considered originating in that beneficiary country or territory and provided that it is shown to the satisfaction of the competent Union customs authorities that:
 - (a) an exporter has consigned the products from the beneficiary country or territory directly to the country in which the exhibition is held and has exhibited them there;
 - (b) the products have been sold or otherwise disposed of by that exporter to a person in the Union;
 - (c) the products have been consigned during the exhibition or immediately thereafter to the Union in the state in which they were sent for exhibition;
 - (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.
2. A movement certificate EUR.1 shall be submitted to the Union customs authorities in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the nature of the products and the conditions under which they have been exhibited may be required.
3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organised for private purposes in shops or business premises with a view to the sale of foreign products, and during which the products remain under customs control.

Part 2

Consolidated provisions (Articles 60-112) of the 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 as regards detailed rules concerning certain provisions of the Union Customs Code

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Section 2 Preferential origin

Article 60

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

Subsection 1 Procedures to facilitate the issue or making out of proofs of origin

Article 61

Supplier's declarations and their use

(Article 64(1) of the Code)

1. Where a supplier provides the exporter or the trader with the information necessary to determine the originating status of goods for the purposes of the provisions governing preferential trade between the Union and certain countries or territories (preferential originating status), the supplier shall do so by means of a supplier's declaration.

A separate supplier's declaration shall be established for each consignment of goods, except in the cases provided for in Article 62 of this Regulation.

2. The supplier shall include the declaration on the commercial invoice relating to that consignment, on a delivery note or on any other commercial document which describes the goods concerned in sufficient detail to enable them to be identified.

3. The supplier may provide the declaration at any time, even after the goods have been delivered.

Article 62

Long-term supplier's declaration

(Article 64(1) of the Code)

1. Where a supplier regularly supplies an exporter or trader with consignments of goods, and the originating status of the goods of all those consignments is expected to be the same, the supplier may provide a single declaration covering subsequent consignments of those goods (long-term supplier's declaration). A long-term supplier's declaration may be made out for a validity period of up to 2 years from the date on which it is made out.

2. A long-term supplier's declaration may be made out with retroactive effect for goods delivered before the making out of the declaration. Such a long-term supplier's declaration may be made out

for a validity period of up to 1 year prior to the date on which the declaration was made out. The validity period shall end on the date on which the long term supplier's declaration was made out.

3. The supplier shall inform the exporter or trader concerned immediately where the long-term supplier's declaration is not valid in relation to some or all consignments of goods supplied and to be supplied.

Article 63

Making-out of supplier's declarations

(Article 64(1) of the Code)

1. For products having obtained preferential originating status, the supplier's declarations shall be made out as laid down in Annex 22-15. However, long-term suppliers' declarations for those products shall be made out as laid down in Annex 22-16.

2. For products which have undergone working or processing in the Union without having obtained preferential originating status, the supplier's declarations shall be made out as laid down in Annex 22-17. However, for long-term supplier's declarations, the supplier's declarations shall be made out as laid down in Annex 22-18.

3. The supplier's declaration shall bear a handwritten signature of the supplier. However, where both the supplier's declaration and the invoice are drawn up by electronic means, these can be electronically authenticated or the supplier can give the exporter or trader a written undertaking accepting complete responsibility for every supplier's declaration which identifies him as if it had been signed with his handwritten signature.

Article 64

Issuing of Information Certificates INF 4

(Article 64(1) of the Code)

1. The customs authorities may request the exporter or trader to obtain from the supplier an Information Certificate INF 4 certifying the accuracy and authenticity of the supplier's declaration.

2. On application from the supplier, the Information Certificate INF 4 shall be issued by the customs authorities of the Member State in which the supplier's declaration has been made out using the form set out in Annex 22-02 in compliance with the technical specifications laid down therein. The authorities may require any evidence and may carry out inspections of the supplier's accounts or other checks that they consider appropriate.

3. The customs authorities shall issue the Information Certificate INF 4 to the supplier within 90 days of receipt of his application, indicating whether the supplier's declaration is accurate and authentic.

4. A customs authority to which an application for the issue of an information certificate INF 4 has been made shall keep the application form for at least 3 years or for a longer period of time if necessary in order to ensure compliance with the provisions governing preferential trade between the Union and certain countries or territories.

Article 65

Administrative cooperation between the Member States

(Article 64(1) of the Code)

The customs authorities shall assist each other in checking the accuracy of the information given in suppliers' declarations.

Article 66

Checking suppliers' declarations

(Article 64(1) of the Code)

1. Where an exporter is unable to present an Information Certificate INF 4 within 120 days of the request of the customs authorities, the customs authorities of the Member State of export may ask the customs authorities of the Member State in which the supplier's declaration has been made out to confirm the origin of the products concerned for the purposes of the provisions governing preferential trade between the Union and certain countries.
2. For the purposes of paragraph 1, the customs authorities of the Member State of export shall send the customs authorities of the Member State in which the supplier's declaration has been made out all available information and documents and give the reasons for their enquiry.
3. For the purposes of paragraph 1 the customs authorities of the Member State in which the supplier's declaration has been made out may request evidence from the supplier or carry out appropriate verifications of that declaration.
4. The customs authorities requesting the verification shall be informed of the results as soon as possible by means of an Information Certificate INF 4.
5. Where there is no reply within 150 days of the date of the verification request or where the reply does not contain sufficient information to determine the origin of the products concerned, the customs authorities of the country of export shall declare invalid the proof of origin established on the basis of the supplier's declaration.

Article 67

Approved exporter authorisation

(Article 64(1) of the Code)

1. Where the Union has a preferential arrangement with a third country which provides that a proof of origin is to take the form of an invoice declaration or an origin declaration made out by an approved exporter, exporters established in the customs territory of the Union may apply for an authorisation as an approved exporter for the purposes of making out and replacing those declarations.
2. 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.
3. Approved exporter authorisations shall be granted solely to persons who fulfil the conditions set out in the origin provisions either of agreements which the Union has concluded with certain countries or territories outside the customs territory of the Union or of measures adopted unilaterally by the Union in respect of such countries or territories.
4. The customs authorities shall grant to the approved exporter a customs authorisation number which shall appear on the proofs of preferential origin. The customs authorisation number shall be preceded by ISO 3166-1-alpha-2 country code of the Member State issuing the authorisation.
5. The Commission shall provide the third countries concerned with the addresses of the customs authorities responsible for the control of the proofs of preferential origin made out by approved exporters.

6. Where the applicable preferential arrangement does not specify the form that invoice declarations or origin declarations shall take, those declarations shall be drawn up in accordance with the form set out in Annex 22-09.

7. Where the applicable preferential arrangement does not specify the value threshold up to which an exporter who is not an approved exporter may make out an invoice declaration or an origin declaration, the value threshold shall be EUR 6 000 for each consignment.

Article 68

Registration of exporters outside the framework of the GSP scheme of the Union

(Article 64(1) of the Code)

1. Where the Union has a preferential arrangement with a third country which provides that a document on origin may be completed by an exporter in accordance with the relevant Union legislation, an exporter being established in the customs territory of the Union may request to be registered for that purpose. Subsection 2 to Subsection 9 of this Section shall apply *mutatis mutandis*.

2. For the purposes of this Article, 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 shall not apply. Applications and decisions related to this Article shall not be exchanged and stored in an electronic information and communication system as laid down in Article 10 of this Regulation.

3. The Commission shall provide the third country with which the Union has a preferential arrangement with the addresses of the customs authorities responsible for the verification of a document on origin completed by a registered exporter in the Union in accordance with this Article.

4. Where the applicable preferential arrangement does not specify the 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. Until the dates of deployment of the Registered Exporter System (REX) referred to in the Annex to Implementing Decision 2014/255/EU, the following provisions shall apply:

(a) an exporter being established in the customs territory of the Union may request to be approved in accordance with Article 67 of this Regulation for the purpose of acting as a registered exporter in accordance with paragraph 1;

(b) an exporter being already the holder of an approved exporter authorisation in the Union may request it to be extended for the purpose of acting as a registered exporter in accordance with paragraph 1;

and their approved exporter authorisation number shall be used as a registered exporter number.

As from the dates of deployment of the Registered Exporter System (REX), an exporter referred to in either point (a) or point (b) of the first subparagraph, who wants to continue acting as a registered exporter in accordance with paragraph 1, shall be registered in that system.

Article 69

Replacement of proofs of preferential origin issued or made out outside the framework of the GSP scheme of the Union

(Article 64(1) of the Code)

1. Where originating products covered by a proof of preferential origin issued or made out previously for the purposes of a preferential tariff measure as referred to in Article 56(2)(d) or (e) of the Code other than the GSP of the Union have not yet been released for free circulation and are

placed under the control of a customs office in the Union, the initial proof of origin may be replaced by one or more replacement proofs for the purposes of sending all or some of those products elsewhere within the Union.

2. Where the proof of origin required for the purposes of the preferential tariff measure as referred to in paragraph 1 is a movement certificate EUR.1, another governmental certificate of origin, an origin declaration or an invoice declaration, the replacement proof of origin shall be issued or made out in the form of one of the following documents:

- (a) a replacement origin declaration or a replacement invoice declaration made out by an approved exporter re-consigning the goods;
- (b) a replacement origin declaration or a replacement invoice declaration made out by any re-consignor of the goods where the total value of originating products in the initial consignment to be split does not exceed the applicable value threshold;
- (c) a replacement origin declaration or invoice declaration made out by any re-consignor of the goods where the total value of originating products in the initial consignment to be split exceeds the applicable value threshold, and the re-consignor attaches a copy of the initial proof of origin to the replacement origin declaration or invoice declaration;
- (d) a movement certificate EUR.1 issued by the customs office under whose control the goods are placed where the following conditions are fulfilled:
 - (i) the re-consignor is not an approved exporter and does not consent to a copy of the initial proof of origin being attached to the replacement proof;
 - (ii) the total value of the originating products in the initial consignment exceeds the applicable value threshold above which the exporter must be an approved exporter in order to make out a replacement proof.

3. Where the replacement proof of origin is issued in accordance with paragraph 2(d), the endorsement made by the customs office issuing the replacement movement certificate EUR.1 shall be placed in box 11 of the certificate. The particulars in box 4 of the certificate concerning the country of origin shall be identical to those particulars in the initial proof of origin. Box 12 shall be signed by the re-consignor. A re-consignor who signs box 12 in good faith shall not be responsible for the accuracy of the particulars entered on the original proof of origin.

The customs office which is requested to issue the replacement certificate shall note on the initial proof of origin or on an attachment to it the weights, numbers, nature of the products forwarded and their country of destination and indicate thereon the serial numbers of the corresponding replacement certificate or certificates. It shall keep the initial proof of origin for at least 3 years.

4. Where the proof of origin required for the purposes of the preferential tariff measure as referred to in paragraph 1 is a statement on origin, the replacement proof of origin shall be made out by the re-consignor in the form of a replacement statement.

Where the total value of the products of the consignment for which a proof of origin has been made out, does not exceed the applicable value threshold, the re-consignor of parts of the consignment need not be a registered exporter itself in order to make out replacement statements on origin.

Where the total value of the products of the consignment for which a proof of origin has been made out exceeds the applicable value threshold, in order to make out replacement statements on origin, the re-consignor shall fulfil either of the following conditions:

- (a) be a registered exporter in the Union;
- (b) attach a copy of the initial statement on origin to the replacement statement on origin.

Subsection 2

Obligations of Beneficiary Countries within the framework of the GSP scheme of the Union

Article 70

Obligation to provide administrative cooperation within the framework of the REX system

(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 this Subsection and Subsections 3 to 9 of this Section and Subsections 2 and 3 of Title II Chapter 1 Section 2 of Delegated Regulation (EU) 2015/2446, including where appropriate the arrangements necessary for the application of cumulation;
 - (b) that their competent authorities will 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:
 - (c) 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;
 - (d) without prejudice to Articles 108 and 109 of this Regulation, verifying the originating status of products and the compliance with the other conditions laid down in this Subsection, Subsections 3 to 9 of this Section and Subsections 2 and 3 of Title II Chapter 1 Section 2 of Delegated Regulation (EU) 2015/2446, including visits on the spot, where requested by the Commission or the customs authorities of the Member States in the context of origin investigations.
3. To be entitled to apply the registered exporters system, the beneficiary countries shall submit the undertaking referred to in paragraph 1 to the Commission at least 3 months before the date on which they intend to start the registration of exporters.
4. Where a country or territory has been removed from Annex II to Regulation (EU) No 978/2012 of the European Parliament and of the Council², the obligation to provide administrative cooperation laid down in Articles 55(8) of Delegated Regulation (EU) 2015/2446 and Articles 72, 80 and 108 of this Regulation shall continue to apply to that country or territory for a period of 3 years from the date of its removal from that annex.

Article 71

Procedures and methods of administrative cooperation applicable with regard to exports using certificates of origin Form A and invoice declarations

(Article 64(1) of the Code)

1. Every beneficiary country shall comply or ensure compliance with:
 - (a) the rules on the origin of the products being exported, laid down in Subsection 2 of Title II Chapter 1 Section 2 of Delegated Regulation (EU) 2015/2446;
 - (b) the rules for completion and issue of certificates of origin Form A;
 - (c) the provisions for the use of invoice declarations, to be drawn up in accordance with the

² Regulation (EC) No 978/2012 of the European Parliament and of the Council of 25 October 2012 applying a scheme of generalised tariff preferences and repealing Council Regulation (EC) No 732/2008 (OJ L 303, 31.10.2012, p. 1).

requirements set out in Annex 22-09;

(d) the provisions concerning the obligations of notifications referred to in Article 73 of this Regulation;

(e) the provisions concerning granting of derogations referred to in Article 64(6) of the Code.

2. The competent authorities of the beneficiary countries shall cooperate with the Commission or the Member States by, in particular:

(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 73 and 110 of this Regulation, verifying the originating status of products and the compliance with the other conditions laid down in this Subsection, Subsections 3 to 9 of this Section and Subsections 2 and 3 of Title II Chapter 1 Section 2 of Delegated Regulation (EU) 2015/2446, including visits on the spot, where requested by the Commission or the customs authorities of the Member States in the context of origin investigations.

3. Where, in a beneficiary country, a competent authority for issuing certificates of origin Form A is designated, documentary proofs of origin are verified, and certificates of origin Form A for exports to the Union are issued, that beneficiary country shall be considered to have accepted the conditions laid down in paragraph 1.

4. When a country is admitted or readmitted as a beneficiary country in respect of products referred to in Regulation (EU) No 978/2012, goods originating in that country shall benefit from the generalised system of preferences on condition that they were exported from the beneficiary country on or after the date referred to in Article 73(2) of this Regulation.

5. Where a country or territory has been removed from Annex II to Regulation (EU) No 978/2012, the obligation to provide administrative cooperation laid down in Article 55 of Delegated Regulation (EU) 2015/2446 and Articles 110 and 111 of this Regulation shall continue to apply to that country or territory for a period of 3 years from the date of its removal from that annex.

6. The obligations referred to in paragraph 5 shall apply to Singapore for a period of 3 years starting from 1 January 2014.

Article 72

Notification obligations applicable after the date of application of the registered exporter (REX) system

(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 this Subsection, Subsections 3 to 9 of this Section and Subsections 2 and 3 of Title II Chapter 1 Section 2 of Delegated Regulation (EU) 2015/2446.

2. The notification shall be sent to the Commission at the latest 3 months before the date on which the beneficiary countries intend to start the registration of exporters.

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

Article 73

Notification obligations applicable until the date of application of the registered exporter (REX) system

(Article 64(1) of the Code)

1. The beneficiary countries shall inform the Commission of the names and addresses of the governmental authorities situated in their territory which are empowered to issue certificates of origin Form A, together with specimen impressions of the stamps used by those authorities, and the names and addresses of the relevant governmental authorities responsible for the control of the certificates of origin Form A and the invoice declarations.

The Commission will forward this information to the customs authorities of the Member States. When this information is communicated within the framework of an amendment of previous communications, the Commission will indicate the date of entry into use of those new stamps according to the instructions given by the competent governmental authorities of the beneficiary countries. This information is for official use; however, when goods are to be released for free circulation, the customs authorities in question may allow the importer to consult the specimen impressions of the stamps.

Beneficiary countries which have already provided the information required under the first subparagraph shall not be obliged to provide it again, unless there has been a change.

2. For the purpose of Article 71(4) of this Regulation, the Commission will publish, on its website, the date on which a country admitted or readmitted as a beneficiary country in respect of products referred to in Regulation (EU) No 978/2012 met the obligations set out in paragraph 1 of this Article.

Subsection 3

Procedures at export in beneficiary countries and in the Union applicable within the framework of the GSP scheme of the Union until the application of the registered exporter system

Article 74

Procedure for the issue of a certificate of origin Form A

(Article 64(1) of the Code)

1. Certificates of origin Form A shall be issued on written application from the exporter or its representative, together with any other appropriate supporting documents proving that the products to be exported qualify for the issue of a certificate of origin Form A. Certificates of origin Form A shall be issued using the form set out in Annex 22-08.

2. The competent authorities of beneficiary countries shall make available the certificate of origin Form A to the exporter as soon as the exportation has taken place or is ensured. However, the competent authorities of beneficiary countries may also issue a certificate of origin Form A after exportation of the products to which it relates, if:

- (a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
- (b) it is demonstrated to the satisfaction of the competent authorities that a certificate of origin Form A was issued but was not accepted at importation for technical reasons; or

(c) the final destination of the products concerned was determined during their transportation or storage and after possible splitting of a consignment, in accordance with Article 43 of Delegated Regulation (EU) 2015/2446.

3. The competent authorities of beneficiary countries may issue a certificate retrospectively only after verifying that the information supplied in the exporter's application for a certificate of origin Form A issued retrospectively is in accordance with that in the corresponding export file and that a certificate of origin Form A was not issued when the products in question were exported, except when the certificate of origin Form A was not accepted for technical reasons. The words 'Issued retrospectively', 'Délivré a posteriori' or 'emitido a posteriori' shall be indicated in box 4 of the certificate of origin Form A issued retrospectively.

4. In the event of theft, loss or destruction of a certificate of origin Form A, the exporter may apply to the competent authorities which issued it for a duplicate to be made out on the basis of the export documents in their possession. The words 'Duplicate', 'Duplicata' or 'Duplicado', the date of issue and the serial number of the original certificate shall be indicated in box 4 of the duplicate certificate of origin Form A. The duplicate takes effect from the date of the original.

5. For the purposes of verifying whether the product for which a certificate of origin Form A is requested complies with the relevant rules of origin, the competent governmental authorities shall be entitled to call for any documentary evidence or to carry out any check which they consider appropriate.

6. Completion of boxes 2 and 10 of the certificate of origin Form A shall be optional. Box 12 shall bear the mention 'Union' or the name of one of the Member States. The date of issue of the certificate of origin Form A shall be indicated in box 11. The signature to be entered in that box, which is reserved for the competent governmental authorities issuing the certificate, as well as the signature of the exporter's authorised signatory to be entered in box 12, shall be handwritten.

Article 75

Conditions for making out an invoice declaration

(Article 64(1) of the Code)

1. The invoice declaration may be made out by any exporter operating in a beneficiary country for any consignment consisting of one or more packages containing originating products whose total value does not exceed EUR 6 000, and provided that the administrative cooperation referred to in Article 67(2) of this Regulation applies to this procedure.

2. The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the customs or other competent governmental authorities of the exporting country, all appropriate documents proving the originating status of the products concerned.

3. An invoice declaration shall be made out by the exporter in either French, English or Spanish by typing, stamping or printing on the invoice, the delivery note or any other commercial document, the declaration, the text of which appears in Annex 22-09. If the declaration is handwritten, it shall be written in ink in printed characters. Invoice declarations shall bear the original handwritten signature of the exporter.

4. The use of an invoice declaration shall be subject to the following conditions:

(a) one invoice declaration shall be made out for each consignment;

(b) if the goods contained in the consignment have already been subject to verification in the exporting country by reference to the definition of 'originating products', the exporter may refer to that verification in the invoice declaration.

Article 76

Conditions for issuing a certificate of origin Form A in case of cumulation

(Article 64(1) of the Code)

When cumulation under Articles 53, 54, 55 or 56 of Delegated Regulation (EU) 2015/2446 applies, the competent governmental authorities of the beneficiary country called on to issue a certificate of origin Form A for products in the manufacture of which materials originating in a party with which cumulation is permitted are used shall rely on the following:

- (a) in the case of bilateral cumulation, on the proof of origin provided by the exporter's supplier and issued in accordance with the provisions of Article 77 of this Regulation;
- (b) in the case of cumulation with Norway, Switzerland or Turkey, on the proof of origin provided by the exporter's supplier and issued in accordance with the relevant rules of origin of Norway, Switzerland or Turkey, as the case may be;
- (c) in the case of regional cumulation, on the proof of origin provided by the exporter's supplier, namely a certificate of origin Form A, issued using the form set out in Annex 22-08 or, as the case may be, an invoice declaration, the text of which appears in Annex 22-09;
- (d) in the case of extended cumulation, on the proof of origin provided by the exporter's supplier and issued in accordance with the provisions of the relevant free-trade agreement between the Union and the country concerned.

In the cases referred to in points (a), (b), (c) and (d) of the first sub-paragraph, Box 4 of certificate of origin Form A shall, as the case may be, contain the indication:

- 'EU cumulation', 'Norway cumulation', 'Switzerland cumulation', 'Turkey cumulation', 'regional cumulation', 'extended cumulation with country x', or
- 'Cumul UE', 'Cumul Norvège', 'Cumul Suisse', 'Cumul Turquie', 'cumul régional', 'cumul étendu avec le pays x', or
- 'Acumulación UE', 'Acumulación Noruega', 'Acumulación Suiza', 'Acumulación Turquía', 'Acumulación regional', 'Acumulación ampliada con el país x'.

Article 77

Proof of Union's originating status for the purpose of bilateral cumulation and approved exporter

(Article 64(1) of the Code)

1. Evidence of the originating status of Union products shall be furnished by either of the following:
 - (a) the production of a movement certificate EUR.1, issued using the form set out in Annex 22-10; or
 - (b) the production of an invoice declaration, the text of which is set out in Annex 22-09 of Delegated Regulation (EU) 2015/2446. An invoice declaration may be made out by any exporter for consignments containing originating products whose total value does not exceed EUR 6 000 or by an approved Union exporter.
2. The exporter or its representative shall enter 'GSP beneficiary countries' and 'EU', or 'Pays bénéficiaires du SPG' and 'UE', in box 2 of the movement certificate EUR.1.
3. The provisions of this Subsection, Subsections 3 to 9 of this Section and Subsections 2 and 3 of Title II Chapter 1 Section 2 of Delegated Regulation (EU) 2015/2446 concerning the issue, use and subsequent verification of certificates of origin Form A shall apply *mutatis mutandis* to EUR.1 movement certificates and, with the exception of the provisions concerning their issue, to invoice declarations.

4. The customs authorities of the Member States may authorise any exporter established in the customs territory of the Union, hereinafter referred to as an ‘approved exporter’, who makes frequent shipments of products originating in the Union within the framework of bilateral cumulation to make out invoice declarations, irrespective of the value of the products concerned, where that exporter offers, to the satisfaction of the customs authorities, all guarantees necessary to verify the following:

- (a) the originating status of the products;
- (b) the fulfilment of other requirements applicable in that Member State.

5. The customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate. The customs authorities shall grant to the approved exporter a customs authorisation number which shall appear on the invoice declaration.

6. The customs authorities shall monitor the use of the authorisation by the approved exporter. The customs authorities may withdraw the authorisation at any time.

They shall withdraw the authorisation in each of the following cases:

- (a) the approved exporter no longer offers the guarantees referred to in paragraph 4;
- (b) the approved exporter does not fulfil the conditions referred to in paragraph 5;
- (c) the approved exporter otherwise makes improper use of the authorisation.

7. An approved exporter shall not be required to sign invoice declarations provided that the approved exporter gives the customs authorities a written undertaking accepting full responsibility for any invoice declaration which identifies the approved exporter as if the approved exporter had signed it with his handwritten signature.

Subsection 4

Procedures at export in beneficiary countries and in the Union applicable within the framework of the GSP scheme of the Union from the date of the application of the registered exporter system

Article 78

Obligation for exporters to be registered and waiver thereof

(Article 64(1) of the Code)

1. The GSP scheme shall apply in the following cases:

- (a) in cases of goods satisfying the requirements of this Subsection, Subsections 3 to 9 of this Section and Subsections 2 and 3 of Title II Chapter 1 Section 2 of Delegated Regulation (EU) 2015/2446 exported by a registered exporter;
- (b) in cases of any consignment of one or more packages containing originating products exported by any exporter, where the total value of the originating products consigned does not exceed EUR 6 000.

2. The value of originating products in a consignment is the value of all originating products within one consignment covered by a statement on origin made out in the country of exportation.

Article 79

Registration procedure in the beneficiary countries and procedures at export applicable during the transition period to the application of the registered exporter system

(Article 64(1) of the Code)

1. Beneficiary countries shall start the registration of exporters on 1 January 2017.

However, where the beneficiary country is not in a position to start registration on that date, it shall notify the Commission in writing by 1 July 2016 that it postpones the registration of exporters until 1 January 2018 or 1 January 2019.

2. During a period of 12 months following the date on which the beneficiary country starts the registration of exporters, the competent authorities of that beneficiary country shall continue to issue certificates of origin Form A at the request of exporters who are not yet registered at the time of requesting the certificate.

Without prejudice to Article 94(2) of this Regulation, certificates of origin Form A issued in accordance with the first sub-paragraph of this paragraph shall be admissible in the Union as proof of origin if they are issued before the date of registration of the exporter concerned.

The competent authorities of a beneficiary country experiencing difficulties in completing the registration process within the above 12-month period may request its extension to the Commission. Such extensions shall not exceed 6 months.

3. Exporters in a beneficiary country, registered or not, shall make 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 intends to start the registration of exporters.

Exporters, once registered, shall make out statements on origin for originating products consigned, where the total value thereof exceeds EUR 6 000, as of the date from which their registration is valid in accordance with Article 86(4) of this Regulation.

4. All beneficiary countries shall apply the registered exporter system as of 30 June 2020 at the latest.

Subsection 5

Article 80

Registered exporter database: obligations of the authorities

(Article 64(1) of the Code)

1. The Commission shall set up a system for registering exporters authorised to certify the origin of goods (the REX system) and make it available by 1 January 2017.

2. The competent authorities of beneficiary countries and the customs authorities of Member States shall upon receipt of the complete application form referred to in Annex 22-06 assign without delay the number of registered exporter to the exporter or, where appropriate, the re-consignor of goods and enter into the REX system the number of registered exporter, the registration data and the date from which the registration is valid in accordance with Article 86(4) of this Regulation.

The competent authorities of a beneficiary country or the customs authorities of a Member State shall inform the exporter or, where appropriate, the re-consignor of goods of the number of registered exporter assigned to that exporter or re-consignor of goods and of the date from which the registration is valid.

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

4. The competent authorities of beneficiary countries and the customs authorities of Member States 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 89 of this Regulation.

Article 81

Date of application of certain provisions

(Article 64(1) of the Code)

1. Articles 70, 72, 78 to 80, 82 to 93, 99 to 107, 108, 109 and 112 of this Regulation shall apply in respect of export of goods by exporters registered under the REX system in a beneficiary country from the date on which that beneficiary country starts registering exporters under that system. In so far as exporters in the Union are concerned, these Articles shall apply from 1 January 2017.
2. Articles 71, 73, 74 to 77, 94 to 98 and 110 to 112 of this Regulation shall apply in respect of export of goods by exporters who are not registered under the REX system in a beneficiary country. In so far as exporters in the Union are concerned, these Articles shall apply until 31 December 2017.

Article 82

Registered exporter database: access rights to the database

(Article 64(1) of the Code)

1. The Commission shall ensure that access to the REX system is given in accordance with this Article.
2. The Commission shall have access to consult all the data.
3. The competent authorities of a beneficiary country shall have access to consult the data concerning exporters registered by them.
4. The customs authorities of the Member States shall have access to consult the data registered by them, by the customs authorities of other Member States and by the competent authorities of beneficiary countries as well as by Norway, Switzerland or Turkey. This access to the data shall take place for the purpose of carrying out verifications of customs declarations under Article 188 of the Code or post-release control under Article 48 of the Code.
5. The Commission shall provide secure access to the REX system to the competent authorities of beneficiary countries.
6. Where a country or territory has been removed from Annex II to Regulation (EU) No 978/2012, its competent authorities shall keep the access to the REX system as long as required in order to enable them to comply with their obligations under Article 70 of this Regulation.
7. The Commission shall make the following data available to the public with the consent given by the exporter by signing box 6 of the form set out in Annex 22-06:
 - (a) name of the registered exporter;
 - (b) address of the place where the registered exporter is established;
 - (c) contact details as specified in box 2 of the form set out in Annex 22-06;
 - (d) indicative description of the goods which qualify for preferential treatment, including indicative list of Harmonised System headings or chapters, as specified in box 4 of the form set out in Annex 22-06;
 - (e) EORI number or the trader identification number (TIN) of the registered exporter.The refusal to sign box 6 shall not constitute a ground for refusing to register the exporter.
8. The Commission shall always make the following data available to the public
 - (a) the number of registered exporter;
 - (b) the date from which the registration is valid;

- (c) the date of the revocation of the registration where applicable;
- (d) information whether the registration applies also to exports to Norway, Switzerland or Turkey;
- (e) the date of the last synchronisation between the REX system and the public website.

Article 83

Registered exporter database: data protection

(Article 64(1) of the Code)

1. The data registered in the REX system shall be processed solely for the purpose of the application of the GSP scheme as set out in this Subsection.
2. Registered exporters shall be provided with the information laid down in Article 11(1)(a) to (e) of Regulation (EC) No 45/2001 of the European Parliament and of the Council ⁽¹⁴⁾ or Article 10 of Directive 95/46/EC of the European Parliament and of the Council ⁽¹⁵⁾. In addition, they shall also be provided with the following information:
 - (a) information concerning the legal basis of the processing operations for which the data is intended;
 - (b) the data retention period.

Registered exporters shall be provided with that information via a notice attached to the application to become a registered exporter as set out in Annex 22-06.

3. Each competent authority in a beneficiary country and each customs authority in a Member State that has introduced data into the REX system shall be considered the controller with respect to the processing of those data.

The Commission shall be considered as a joint controller with respect to the processing of all data to guarantee that the registered exporter will obtain his rights.

4. The rights of registered exporters with regard to the processing of data which is stored in the REX system listed in Annex 22-06 and processed in national systems shall be exercised in accordance with the data protection legislation implementing Directive 95/46/EC of the Member State which is storing their data.
5. Member States who replicate in their national systems the data of the REX system they have access to shall keep the replicated data-up-to date.
6. The rights of registered exporters with regard to the processing of their registration data by the Commission shall be exercised in accordance with Regulation (EC) No 45/2001.
7. Any request by a registered exporter to exercise the right of access, rectification, erasure or blocking of data in accordance with Regulation (EC) No 45/2001 shall be submitted to and processed by the controller of data.

Where a registered exporter has submitted such a request to the Commission without having tried to obtain his rights from the controller of data, the Commission shall forward that request to the controller of data of the registered exporter.

If the registered exporter fails to obtain his rights from the controller of data, the registered exporter shall submit such request to the Commission acting as controller. The Commission shall have the right to rectify, erase or block the data.

8. The national supervisory data protection authorities and the European Data Protection Supervisor, each acting within the scope of their respective competence, shall cooperate and ensure coordinated supervision of the registration data.

They shall, each acting within the scope of their respective competences, exchange relevant information, assist each other in carrying out audits and inspections, examine difficulties of interpretation or application of this Regulation, study problems with the exercise of independent supervision or in the exercise of the rights of data subjects, draw up harmonised proposals for joint solutions to any problems and promote awareness of data protection rights, as necessary.

Article 84

Notification obligations applicable to Member States for the implementation of the registered exporter (REX) system

(Article 64(1) of the Code)

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

- (a) competent to register exporters and re-consignors of goods in the REX system, modify and update registration data and revoke registration;
- (b) responsible for ensuring the administrative cooperation with the competent authorities of the beneficiary countries as provided for in this Subsection, Subsections 3 to 9 of this Section and Subsections 2 and 3 of Title II Chapter 1 Section 2 of Delegated Regulation (EU) 2015/2446.

The notification shall be sent to the Commission by 30 September 2016.

Member States shall inform the Commission immediately of any changes to the information notified under the first sub-paragraph.

Article 85

Registration procedure in the Member States and procedures at export applicable during the transition period to the application of the registered exporter system

(Article 64(1) of the Code)

1. On 1 January 2017, the customs authorities of Member States shall start the registration of exporters established in their territories.
2. As of 1 January 2018, the customs authorities in all Member States shall cease to issue movement certificates EUR.1 for the purpose of cumulation under Article 53 of Delegated Regulation (EU) 2015/2446.
3. Until 31 December 2017, the customs authorities of Member States shall issue movement certificates EUR.1 or replacement certificates of origin Form A at the request of exporters or re-consignors of goods who are not yet registered. This shall also apply if the originating products sent to the Union are accompanied by statements on origin made out by a registered exporter in a beneficiary country.
4. Exporters in the Union, registered or not, shall make out statements on origin for originating products consigned, where the total value thereof does not exceed EUR 6 000, as from 1 January 2017.

Exporters, once registered, shall make out statements on origin for originating products consigned, where the total value thereof exceeds EUR 6 000, as of the date on which their registration is valid in accordance with Article 86(4) of this Regulation.

5. Re-consignors of goods who are registered may make out replacement statements on origin from the date from which their registration is valid in accordance with Article 86(4) of this Regulation. This shall apply regardless of whether the goods are accompanied by a certificate of origin Form A issued in the beneficiary country or an invoice declaration or a statement on origin made out by the exporter.

Article 86

Application to become a registered exporter

(Article 64(1) of the Code)

1. To become a registered exporter, 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 be made using the form set out in Annex 22-06.

2. To become a registered exporter, an exporter or a re-consignor of goods established in the customs territory of the Union shall lodge an application with the customs authorities of that Member States. The application shall be made using the form set out in Annex 22-06.

3. For the purposes of exports under the GSP and under the generalised schemes of preferences of Norway, Switzerland or Turkey exporters shall only be required to be registered 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 and Switzerland as well as Turkey, to the extent that those countries have recognised the country where the registration has taken place as a beneficiary country.

4. The registration shall be valid as of the date on which the competent authorities of a beneficiary country or the customs authorities of a Member State receive a complete application for registration, in accordance with paragraphs 1 and 2.

5. Where the exporter is represented for the purpose of carrying out export formalities and the representative of the exporter is also a registered exporter, this representative shall not use his own registered exporter number.

Article 87

Registered exporter database: Publicity measures

(Article 64(1) of the Code)

For the purpose of Article 70(4) of this Regulation, the Commission will publish on its website the date on which beneficiary countries start applying the registered exporter system. The Commission will keep the information up-to-date.

Article 88

Automatic registration of exporters for a country becoming a beneficiary country of the GSP scheme of the Union

(Article 64(1) of the Code)

Where a country is added to the list of beneficiary countries in Annex II to Regulation (EU) No 978/2012, the Commission shall automatically activate for its GSP scheme the registrations of all exporters registered in that country provided that the registration data of the exporters are available in the REX system and are valid for at least the GSP scheme of Norway, Switzerland or Turkey.

In this case, an exporter who is already registered for at least the GSP scheme of either, Norway, Switzerland or Turkey, need not lodge an application with his competent authorities to be registered for the GSP scheme of the Union.

Article 89

Withdrawal from the record of registered exporters

(Article 64(1) of the Code)

1. Registered exporters shall immediately inform the competent authorities of the beneficiary country or the customs authorities of the Member State 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 in the beneficiary country or the customs authorities in the Member State accordingly.
3. The competent authorities in a beneficiary country or the customs authorities in a Member State shall revoke the registration if the registered exporter:
 - (a) no longer exists;
 - (b) no longer meets the conditions for exporting goods under the GSP scheme;
 - (c) has informed the competent authority of the beneficiary country or the customs authorities of the Member State that he no longer intends to export goods under the GSP scheme;
 - (d) intentionally or negligently draws up, or causes to be drawn up, a statement on origin which contains incorrect information and leads to wrongfully obtaining the benefit of preferential tariff treatment.
4. The competent authority of a beneficiary country or the customs authorities of a Member State may revoke the registration if the registered exporter fails to keep the data concerning his registration up-to-date.
5. Revocation of registrations shall take effect for the future, i.e. in respect of statements on origin made out after the date of revocation. Revocation of registration shall have no effect on the validity of statements on origin made out before the registered exporter is informed of the revocation.
6. The competent authority of a beneficiary country or the customs authorities of a Member State shall inform the registered exporter about the revocation of his registration and of the date from which the revocation will take effect.
7. Judicial remedy shall be available to the exporter or the re-consignor of goods in the event of revocation of his registration.
8. The revocation of a registered exporter shall be cancelled in case of an incorrect revocation. The exporter or the re-consignor of goods shall be entitled to use the registered exporter number assigned to him at the time of the registration.
9. Exporters or re-consignors of goods whose registration has been revoked may make a new application to become a registered exporter in accordance with Article 86 of this Regulation. Exporters or re-consignors of goods whose registration has been revoked in accordance with paragraphs 3(d) and 4 may only be registered again if they prove to the competent authorities of the beneficiary country or 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.
10. The data relating to a revoked registration shall be kept in the REX system by the competent authority of the beneficiary country or by the customs authorities of the Member State, which introduced them into that system, for a maximum of 10 calendar years after the calendar year in which the revocation took place. After those 10 calendar years, the competent authority of a beneficiary country or the customs authorities of the Member State shall delete the data.

Article 90

Automatic withdrawal from the record of registered exporters when a country is withdrawn from the list of beneficiary countries

(Article 64(1) of the Code)

1. The Commission shall revoke all registrations of exporters registered in a beneficiary country if the beneficiary country is removed from the list of beneficiary countries in Annex II to Regulation (EU) No 978/2012 or if the tariff preferences granted to the beneficiary country have been temporarily withdrawn in accordance with Regulation (EU) No 978/2012.

2. Where that country is reintroduced in that list or where the temporary withdrawal of the tariff preferences granted to the beneficiary country is terminated, the Commission shall 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 or Switzerland, or Turkey. Otherwise, exporters shall be registered again in accordance with Article 86 of this Regulation.

3. In the event of revocation of the registrations of all registered exporters in a beneficiary country in accordance with the first paragraph, the data of the revoked registrations will be kept in the REX system for at least 10 calendar years after the calendar year in which the revocation took place. After that 10-year period, and when the beneficiary country has not been a beneficiary country of the GSP scheme of Norway, Switzerland, nor Turkey for more than 10 years, the Commission will delete the data of the revoked registrations from the REX system.

Article 91

Obligations of exporters

(Article 64(1) of the Code)

1. Exporters and registered exporters shall comply with the following obligations:

(a) they shall maintain appropriate commercial accounting records concerning the production and supply of goods qualifying for preferential 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) their originating and non-originating materials, production and stock accounts.

Those records and those statements on origin may be kept in an electronic format but shall allow the materials used in the manufacture of the exported products to be traced and their originating status to be confirmed.

2. The obligations provided for in paragraph 1 shall also apply to suppliers who provide exporters with suppliers' declarations certifying the originating status of the goods they supply.

3. The re-consignors of goods, whether registered or not, who make out replacement statements on origin shall keep the initial statements on origin they replaced for at least 3 years from the end of the calendar year in which the replacement statement on origin was made out, or longer if required by national law.

Article 92

General provisions on the statement on origin

(Article 64(1) of the Code)

1. A statement on origin may be made out at the time of exportation to the Union or when the exportation to the Union is ensured.

Where the products concerned are considered as originating in the beneficiary country of export or another beneficiary country in accordance with the second sub-paragraph of Article 55(4) of Delegated Regulation (EU) 2015/2446 or with the second sub-paragraph of Article 55(6) of that Regulation, the statement on origin shall be made out by the exporter in the beneficiary country of export.

Where the products concerned are exported without further working or processing or after being only subject to operations described in Article 47(1)(a) of Delegated Regulation (EU) 2015/2446 and have therefore retained their origin in accordance with the third subparagraph of Article 55(4) and with the third subparagraph of Article 55(6) of that Regulation, the statement on origin shall be made out by the exporter in the beneficiary country of origin.

2. A statement on origin may also be made out after exportation ('retrospective statement') of the products concerned. Such a retrospective statement on origin shall be admissible if presented to the customs authorities in the Member State of lodging of the customs declaration for release for free circulation at the latest 2 years after the importation.

Where the splitting of a consignment takes place in accordance with Article 43 of Delegated Regulation (EU) 2015/2446 and provided that the 2-year deadline referred to in the first subparagraph is respected, the statement on origin may be made out retrospectively by the exporter of the country of exportation of the products. This applies *mutatis mutandis* if the splitting of a consignment takes place in another beneficiary country or in Norway, Switzerland or Turkey.

3. The statement on origin shall be provided by the exporter to its customer in the Union and shall contain the particulars specified in Annex 22-07 of. It shall be made out in English, French or Spanish.

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

4. Paragraphs 1 to 3 shall apply *mutatis mutandis* to statements on origin made out in the Union for the purpose of bilateral cumulation.

Article 93

Statement on origin in the case of cumulation

(Article 64(1) of the Code)

1. For the purpose of establishing the origin of materials used under bilateral or regional cumulation, the 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 supplier of those materials. In these cases, the statement on origin made out by the exporter shall, as the case may be, contain the indication 'EU cumulation', 'regional cumulation', 'Cumul UE', 'Cumul regional' or 'Acumulación UE', 'Acumulación regional'.

2. For the purpose of establishing the origin of materials used within the framework of cumulation under Article 54 of Delegated Regulation (EU) 2015/2446, the exporter of a product manufactured using materials originating in Norway, Switzerland or Turkey shall rely on the proof of origin provided by the supplier of those materials on condition that that proof has been issued in accordance with the provisions of the GSP rules of origin of Norway, Switzerland or Turkey, as the case may be. In this case, the statement on origin made out by the exporter shall contain the indication 'Norway cumulation', 'Switzerland cumulation', 'Turkey cumulation', 'Cumul Norvège', 'Cumul Suisse', 'Cumul Turquie' or 'Acumulación Noruega', 'Acumulación Suiza', 'Acumulación Turquía'.

3. For the purpose of establishing the origin of materials used within the framework of extended cumulation under Article 56 of Delegated Regulation (EU) 2015/2446, the exporter of a product manufactured using materials originating in a party with which extended cumulation is permitted

shall rely on the proof of origin provided by the supplier of those materials on condition that that proof has been issued in accordance with the provisions of the relevant free-trade agreement between the Union and the party concerned.

In this case, the statement on origin made out by the exporter shall contain the indication ‘extended cumulation with country x’, ‘cumul étendu avec le pays x’ or ‘Acumulación ampliada con el país x’.

Subsection 6

Procedures at release for free circulation in the Union applicable within the framework of the GSP scheme of the Union until the date of the application of the registered exporter system

Article 94

Submission and validity of certificates of origin Form A or invoice declarations and belated presentation thereof

(Article 64(1) of the Code)

1. Certificates of origin Form A or invoice declarations shall be submitted to the customs authorities of the Member States of importation in accordance with the procedures concerning the customs declaration.
2. A proof of origin shall be valid for 10 months from the date of issue in the exporting country and shall be submitted within the said period to the customs authorities of the importing country.

Proofs of origin submitted to the customs authorities of the importing country after the lapsing of their period of validity may be accepted for the purpose of applying the tariff preferences, where failure to submit these documents by the final date set is due to exceptional circumstances.

In other cases of belated presentation, the customs authorities of the importing country may accept the proofs of origin where the products have been presented to customs before the said final date.

Article 95

Replacement of certificates of origin Form A and invoice declarations

(Article 64(1) of the Code)

1. Where originating products not yet released for free circulation are placed under the control of a customs office of a Member State, that customs office shall, on written request from the re-consignor, replace the initial certificate of origin Form A or invoice declaration by one or more certificates of origin Form A (replacement certificate) for the purposes of sending all or some of these products elsewhere within the Union or to Norway or Switzerland. The re-consignor shall indicate in his request whether a photocopy of the initial proof of origin is to be annexed to the replacement certificate.

2. The replacement certificate shall be drawn up in accordance with Annex 22-19.

The customs office shall verify that the replacement certificate is in conformity with the initial proof of origin.

3. Where the request for a replacement certificate is made by a re-consignor acting in good faith, he shall not be responsible for the accuracy of the particulars entered on the initial proof of origin.

4. The customs office which is requested to issue the replacement certificate shall note on the initial proof of origin or on an attachment thereto the weights, numbers, nature of the products forwarded and their country of destination and indicate thereon the serial numbers of the corresponding replacement certificate or certificates. It shall keep the initial proof of origin for at least 3 years.

5. In the case of products which benefit from the tariff preferences under a derogation granted in accordance with Article 64(6) of the Code, the procedure laid down in this Article shall apply only when such products are intended for the Union.

Article 96

Importation by instalments using certificates of origin Form A or invoice declarations

(Article 64(1) of the Code)

1. Where, at the request of the importer and on the conditions laid down by the customs authorities of the importing Member State, unassembled or disassembled products within the meaning of general interpretative rule 2(a) of the Harmonised System and falling within Section XVI or XVII or heading 7308 or 9406 of the Harmonised System are imported by instalments, a single proof of origin for such products may be submitted to the customs authorities on importation of the first instalment.

2. At the request of the importer and having regard to the conditions laid down by the customs authorities of the importing Member State, a single proof of origin may be submitted to the customs authorities at the importation of the first consignment when the goods:

- (a) are imported within the framework of frequent and continuous trade flows of a significant commercial value;
- (b) are the subject of the same contract of sale, the parties of this contract established in the exporting country or in the Member State(s);
- (c) are classified in the same code (eight digits) of the Combined Nomenclature;
- (d) come exclusively from the same exporter, are destined for the same importer, and are made the subject of entry formalities at the same customs office of the same Member State.

This procedure shall be applicable for a period determined by the competent customs authorities.

Article 97

Exemptions from the obligation to provide a certificate of origin Form A or an invoice declaration

(Article 64(1) of the Code)

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products benefiting from GSP tariff preferences without requiring the presentation of a certificate of origin Form A or an invoice declaration, provided that:

(a) such products:

(i) are not imported by way of trade;

(ii) have been declared as meeting the conditions required for benefiting from the GSP scheme;

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

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 no commercial purpose is in view.

3. The total value of the products referred to in paragraph 2 shall not exceed EUR 500 in the case of small packages or EUR 1 200 in the case of products forming part of travellers' personal luggage.

Article 98

Discrepancies and formal errors in certificates of origin Form A or invoice declarations

(Article 64(1) of the Code)

1. The discovery of slight discrepancies between the statements made in the certificate of origin Form A or in an invoice declaration, and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the products shall not *ipso facto* render the certificate or declaration null and void if it is duly established that that document does correspond to the products submitted.

2. Obvious formal errors on a certificate of origin Form A, a movement certificate EUR.1 or an invoice declaration shall not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in that document.

Subsection 7

Procedures at release for free circulation in the Union applicable within the framework of the GSP scheme of the Union from the date of the application of the registered exporter system

Article 99

Validity of 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. A single statement on origin may cover several consignments 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 are falling within Sections XVI or XVII or headings 7308 or 9406 of the Harmonised System; and
 - (c) they are intended to be imported by instalments.

Article 100

Admissibility of a statement on origin

(Article 64(1) of the Code)

In order for importers to be entitled to claim benefit from the GSP scheme upon declaration of a statement on origin, the goods shall have been exported on or after the date on which the beneficiary country from which the goods are exported started the registration of exporters in accordance with Article 79 of this Regulation.

When a country is admitted or readmitted as a beneficiary country in respect of products referred to in Regulation (EU) No 978/2012, goods originating in that country shall benefit from the generalised scheme of preferences on condition that they were exported from the beneficiary

country on or after the date on which this beneficiary country started applying the registered exporters system referred to in Article 70(3) of this Regulation.

Article 101

Replacement of statements on origin

(Article 64(1) of the Code)

1. Where originating products not yet released for free circulation are placed under the control of a customs office of a Member State, the re-consignor may replace the initial statement on origin by one or more replacement statements on origin (replacement statements), for the purposes of sending all or some of the products elsewhere within the customs territory of the Union or to Norway or Switzerland.

The replacement statement shall be drawn up in accordance with the requirements in Annex 22-20.

Replacement statements on origin may only be made out if the initial statement on origin was made out in accordance with Articles 92, 93, 99 and 100 of this Regulation and Annex 22-07.

2. Re-consignors shall be registered for the purposes of making out replacement statements on origin as regards originating products to be sent elsewhere within the territory of the Union where the total value of the originating products of the initial consignment to be split exceeds EUR 6 000.

However, re-consignors who are not registered may make out replacement statements on origin where the total value of the originating products of the initial consignment to be split exceeds EUR 6 000 if they attach a copy of the initial statement on origin made out in the beneficiary country.

3. Only re-consignors registered in the REX system may make out replacement statements on origin as regards products to be sent to Norway or Switzerland.

4. A replacement statement on origin shall be valid for 12 months from the date of making out the initial statement on origin.

5. Paragraphs 1 to 4 shall also apply to statements replacing replacement statements on origin.

6. Where products benefit from tariff preferences under a derogation granted in accordance with Article 64(6) of the Code, the replacement provided for in this Article may only be made if such products are intended for the Union.

Article 102

General principles and precautions to be taken by the declarant

(Article 64(1) of the Code)

1. Where a declarant requests preferential treatment under the GSP scheme, he shall make reference to the statement on origin in the customs declaration for release for free circulation. The reference to the statement on origin will be 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.

2. Where the declarant has requested application of the GSP scheme in accordance with paragraph 1, without being in possession of a statement on origin at the time of the acceptance of the customs declaration for release for free circulation, that declaration shall be considered as being incomplete within the meaning of Article 166 of the Code and treated accordingly.

3. Before declaring goods for release for free circulation, the declarant shall take due care to ensure that the goods comply with the rules in this Subsection, Subsections 3 to 9 of this Section and Subsections 2 and 3 of Title II Chapter 1 Section 2 of Delegated Regulation (EU) 2015/2446, in particular, by checking:

- (a) on the public website that the exporter is registered in the REX system, 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 of Delegated Regulation (EU) 2015/2446.

Article 103

Exemptions from the obligation to provide a statement on origin

(Article 64(1) of the Code)

1. The following products shall be exempted from the obligation to make out and produce 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 no commercial purpose is in view.

Article 104

Discrepancies and formal errors in statements on origin; Belated presentation of statements on origin

(Article 64(1) of the Code)

1. The discovery of slight discrepancies between the particulars included in a statement on origin and those mentioned in the documents submitted to the customs authorities for the purpose of carrying out the formalities for importing the products shall not *ipso facto* render the statement on origin null and void if it is duly established that the document does correspond to the products concerned.
2. Obvious formal errors such as typing errors on a statement on origin shall not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in that document.
3. Statements on origin which are submitted to the customs authorities of the importing country after the period of validity mentioned in Article 99 of this Regulation may be accepted for the purpose of applying the tariff preferences, where failure to submit these documents by the final date set is due to exceptional circumstances. In other cases of belated presentation, the customs authorities of the importing country may accept the statements on origin where the products have been presented to customs before the said final date.

Article 105

Importation by instalments using statements on origin

(Article 64(1) of the Code)

1. The procedure referred to in Article 99(3) of this Regulation shall apply for a period determined by the customs authorities of the Member States.
2. 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 106

Suspension of the application of the preference

(Article 64(1) of the Code)

1. The customs authorities may, where they have doubts with regard to the originating status of the products request the declarant to produce, within a reasonable time period which they shall specify, any available evidence for the purpose of verifying the accuracy of the indication on origin of the declaration or the compliance with the conditions under Article 43 of Delegated Regulation (EU) 2015/2446.
2. The customs authorities may suspend the application of the preferential tariff measure for the duration of the verification procedure laid down in Article 109 of this Regulation where:
 - (a) the information provided by the declarant is not sufficient to confirm the originating status of the products or the compliance with the conditions laid down in Article 42 of Delegated Regulation (EU) 2015/2446 or Article 43 of that Regulation;
 - (b) the declarant does not reply within the time period allowed for provision of the information referred to in paragraph 1.
3. While awaiting either the information requested from the declarant, referred to in paragraph 1, or the results of the verification procedure, referred to in paragraph 2, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.

Article 107

Refusal to grant tariff preference

(Article 64(1) of the Code)

1. The customs authorities of the Member State of importation shall refuse to grant tariff preferences, without being obliged to request any additional evidence or send a request for verification to the beneficiary country where:
 - (a) the goods are not the same as those mentioned in the statement on origin;
 - (b) the declarant fails to submit a statement on origin for the products concerned, where such a statement is required;
 - (c) without prejudice to Article 78(1)(b) and to Article 79(3) of this Regulation, the statement on origin in possession of the declarant has not been made out by an exporter registered in the beneficiary country;
 - (d) the statement on origin is not made out in accordance with Annex 22-07;
 - (e) the conditions of Article 43 of Delegated Regulation (EU) 2015/2446 are not met.
2. The customs authorities of the Member State of importation shall refuse to grant tariff preferences, following a request for verification within the meaning of Article 109 addressed to the

competent authorities of the beneficiary country, where the customs authorities of the Member State of importation:

- (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 concerned are not originating in a beneficiary country or the conditions of Article 42 of Delegated Regulation (EU) 2015/2446 were not met;
- (c) had reasonable doubt as to the validity of the statement on origin or the accuracy of the information provided by the declarant regarding the true origin of the products in question when they made the request for verification, and either of the following conditions are met:
 - (i) they have received no reply within the time period permitted in accordance with Article 109 of this Regulation; or
 - (ii) they have received a reply not providing adequate answers to the questions raised in the request.

Subsection 8

Control of origin within the framework of the GSP scheme of the Union

Article 108

Obligations of the competent authorities relating to the control of origin after the date of application of the registered exporter system

(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:

- (a) verifications of the originating status of products at the request of the customs authorities of the Member States;
- (b) regular controls on exporters on their own initiative.

The first sub-paragraph shall apply *mutatis mutandis* 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.

Extended cumulation shall only be permitted under Article 56 of Delegated Regulation (EU) 2015/2446, if a country with which the Union has a free-trade agreement in force has agreed to provide the beneficiary country with its support in matters of administrative cooperation in the same way as it would provide such support to the customs authorities of the Member States in accordance with the relevant provisions of the free-trade agreement concerned.

2. The controls referred to in point (b) of paragraph 1 shall ensure the continued compliance of exporters with their obligations. They shall be carried out at intervals determined on the basis of appropriate risk analysis criteria. For that purpose, the competent authorities of the beneficiary countries shall require exporters to provide copies or a list of the statements on origin they have made out.

3. 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.

Article 109

Subsequent verification of statements on origin and replacement statements on origin

(Article 64(1) of the Code)

1. Subsequent verifications of statements on origin or replacement statements on origin shall be carried out at random or whenever the customs authorities of the Member States have reasonable doubts as to their authenticity, the originating status of the products concerned or the fulfilment of other requirements of this Subsection, Subsections 3 to 9 of this Section and Subsections 2 and 3 of Title II Chapter 1 Section 2 of Delegated Regulation (EU) 2015/2446.

Where the customs authorities of a Member State request the cooperation of the competent authorities of a beneficiary country to carry out a verification of the validity of statements on origin, the originating status of products, or of both, it shall, where appropriate, indicate on its request the reasons why it has reasonable doubts on the validity of the statement on origin or the originating status of the products.

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

The requesting Member State shall set a 6-month initial deadline to communicate the results of the verification, starting from the date of the verification request, with the exception of requests sent to Norway or Switzerland for the purpose of verifying replacement statements on origin made out in their territories on the basis of a statement on origin made out in a beneficiary country, for which this deadline shall be extended to 8 months.

2. If in cases of reasonable doubt there is no reply within the period specified in paragraph 1 or if the reply does not contain sufficient information to determine the real origin of the products, a second communication shall be sent to the competent authorities. This communication shall set a further deadline of not more than 6 months. If after the second communication the results of the verification are not communicated to the requesting authorities within 6 months from the date on which the second communication was sent, or if this result do not allow the authenticity of the document in question or the real origin of the products to be determined, the requesting authorities shall refuse entitlement to the tariff preferences.

3. Where the verification provided for in paragraph 1 or any other available information appears to indicate that the rules of origin are being contravened, the exporting beneficiary country 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 110

Subsequent verification of certificates of origin Form A and invoice declarations

(Article 64(1) of the Code)

1. Subsequent verifications of certificates of origin Form A and invoice declarations shall be carried out at random or whenever the customs authorities of the Member States have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Subsection, Subsections 3 to 9 of this Section and Subsections 2 and 3 of Title II Chapter 1 Section 2 of Delegated Regulation (EU) 2015/2446.

2. When they make a request for subsequent verification, the customs authorities of the Member States shall return the certificate of origin Form A and the invoice, if it has been submitted, the invoice declaration, or a copy of these documents, to the competent governmental authorities in the exporting beneficiary country giving, where appropriate, the reasons for the enquiry. Any

documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.

If the customs authorities of the Member States decide to suspend the granting of the tariff preferences while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.

3. When a request for subsequent verification has been made, such verification shall be carried out and its results communicated to the customs authorities of the Member States within a maximum of 6 months or, in the case of requests sent to Norway, Switzerland or Turkey for the purpose of verifying replacement proofs of origin made out in their territories on the basis of a certificate of origin Form A or an invoice declaration made out in a beneficiary country, within a maximum of 8 months from the date on which the request was sent. The results shall be such as to establish whether the proof of origin in question applies to the products actually exported and whether these products can be considered as products originating in the beneficiary country.

4. In the case of certificates of origin Form A issued following bilateral cumulation, the reply shall include a copy (copies) of the movement certificate(s) EUR.1 or, where necessary, of the corresponding invoice declaration(s).

5. If, in cases of reasonable doubt, there is no reply within the 6 months specified in paragraph 3 or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, a second communication shall be sent to the competent authorities. If after the second communication the results of the verification are not communicated to the requesting authorities within 4 months from the date on which the second communication was sent, or if these results do not allow the authenticity of the document in question or the real origin of the products to be determined, the requesting authorities shall, except in exceptional circumstances, refuse entitlement to the tariff preferences.

6. Where the verification procedure or any other available information appears to indicate that the rules of origin are being contravened, the exporting beneficiary country shall, on its own initiative or at the request of the customs authorities of the Member States, 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 the inquiries.

7. For the purposes of the subsequent verification of certificates of origin Form A, the exporters shall keep all appropriate documents proving the originating status of the products concerned and the competent governmental authorities of the exporting beneficiary country shall keep copies of the certificates, as well as any export documents referring to them. These documents shall be kept for at least 3 years from the end of the year in which the certificate of origin Form A was issued.

Article 111

Subsequent verification of proofs of origin relating to products having acquired origin through cumulation

(Article 64(1) of the Code)

Articles 73 and 110 of this Regulation shall also apply between the countries of the same regional group for the purposes of provision of information to the Commission or to the customs authorities of the Member States and of the subsequent verification of certificates of origin Form A or invoice declarations issued in accordance with the rules on regional cumulation of origin.

Subsection 9

Other provisions applicable within the framework of the GSP scheme of the Union

Article 112

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. Articles 74 to 79 and Articles 84 to 93 of this Regulation shall apply to products exported from a beneficiary country to Ceuta or Melilla and to products exported from Ceuta and 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.