

The Registered Exporter system (the REX system)

General information

The Registered Exporter system (in short, the REX system) is the new system of certification of origin of goods that the European Union is progressively introducing for the purpose of its preferential trade arrangements. It will be first applied in the Generalised System of Preferences (GSP), through which the European Union unilaterally grants tariff preferences to developing countries. It will next be applied in other unilateral arrangements and trade agreements of the European Union (i.e. the FTA with Vietnam, in so far as the European Union is concerned).

The REX system is based on a principle of self-certification by economic operators who will make out themselves so-called *statements on origin*. To be entitled to make out a statement on origin, an economic operator will have to be registered in a database by his competent authorities. The economic operator will become a *Registered Exporter*. The REX system may be used to register economic operators in countries benefiting from a preferential tariff treatment granted by the EU but also to register EU exporters in particular with a view to cumulation of origin with these countries or to exporting goods to a country granting a preferential tariff treatment to the EU.

The systems of certification of origin, currently used in preferential trade arrangements of the European Union, will remain applicable unless these arrangements are amended. It is indeed not foreseen that the REX system will automatically replace the current certification systems.

The REX system is supported by an IT system, which is basically a database in which competent authorities in an exporting entity will register their exporters who intend to export products under a preferential trade arrangement and keep their data up to date. The REX system takes the form of a web application accessed with a username and a password through the Internet. In the context of the GSP, the European Commission has put its REX application at the disposal of the beneficiary countries so that they do not have to develop their own repository of registered exporters.

Certification of origin of goods with statements on origin

The REX system does not impact the rules for determining the origin of goods. It only concerns the method to certify the originating status of goods. With the REX system, the so-called *statement on origin* is a statement on the originating status of goods added by the registered exporter on the invoice or any other commercial document.

As an example, the text of the statement on origin in the context of the GSP is:

The exporter ... (Number of Registered Exporter) of the products covered by this document declares that, except where otherwise clearly indicated, these products are of ... preferential origin according to rules of origin of the Generalised System of Preferences of the European Union and that the origin criterion met is

Article 68, Article 92 and Article 93 and Annex 22-07 of Commission Implementing Regulation (EU) 2015/2447 lay down the rules concerning the statement on origin (text of the statement on origin, retrospective issue of statements on origin, validity of statements on origin...).

To be entitled to make out a statement on origin, an economic operator needs to have a valid registration in the REX system, i.e. a registration which has not been revoked. However, for consignments of originating goods having a value below EUR 6 000 EUR the statement on origin can be made out by any exporter, with no obligation to be registered.

Application for registration

Exporters apply to become registered exporters by filling in an application form and by returning it to their competent authorities. The competent authorities register in the REX system exporters who submit complete and correct application forms. Registered exporters then receive from their competent authorities their registration number (the REX number). The REX number is a string of 35 alphanumeric characters, including a reference to the country of issue.

The data that are requested from the exporter in the application form are: the exporter's name, address and identification number; additional contact details (optional); whether the exporter is a trader, producer or both; and an indicative list of goods that the exporter intends to export under the preferential trade agreements.

Article 68, Article 80, Article 86, Article 88 and Annex 22-06 (the application form) of Commission Implementing Regulation (EU) 2015/2447 lay down the rules concerning the registration of exporters.

For its first use in the context of the GSP, the REX system will contain European Union economic operators exporting to GSP beneficiary countries for the purpose of bilateral cumulation of origin, European Union economic operators replacing proofs of origin initially made out in GSP beneficiary countries, and exporters in GSP beneficiary countries. It is also foreseen that the REX system will be shared with Norway and Switzerland, which apply the same GSP rules of origin as those of the European Union GSP scheme.

Once in the REX system, the registered exporter in the European Union can use his REX number for all arrangements for which the REX system is authorised.

Keeping the repository of exporters up to date

There is an obligation for competent authorities to keep at all-time an accurate repository of registered exporters.

Once registered, a registered exporter has the obligation to communicate to his competent authorities all changes to his registered data. The competent authorities will then do the modifications in the REX system. Article 68, Article 80 and Article 89 of Commission Implementing Regulation (EU) 2015/2447 lay down the rules concerning the modification of the registered data.

In some cases, a registered exporter will be revoked from the REX system. This can happen for instance if the company ceases to exist or if the registered exporter commits fraud. Depending on the reason, the revocation will be done either on request of the registered exporter himself or on the initiative of the competent authorities. Article 68, Article 89 and Article 90 of Commission Implementing Regulation (EU) 2015/2447 lay down the rules concerning the revocation of registered exporters.

Publication of registered exporter's data

The data of the REX system are publically made available at the following address: http://ec.europa.eu/taxation_customs/index_en.htm

Thanks to this information, economic operators relying on statements on origin will be able to verify the validity of the registrations (the REX numbers) of the registered exporters who made out those statements on origin.

Through his registration data (specifically, box 6 of the application form to become a registered exporter), a registered exporter may decide if he wants all his registration data to be published or not. If he does not consent to the publication of all his registered data, an anonymous subset of the registered data will nevertheless be published so as to allow operators to verify the validity of any registration. The anonymous subset of data contains the REX number of the registered exporter, the date from which the registration is valid and the date of revocation if applicable.

Application of the REX system by the GSP beneficiary countries

The REX system will be applied as **from 1 January 2017** by the beneficiary countries of the EU GSP scheme. Some countries have notified the European Commission that they prefer to apply the REX system as from 1 January 2018 or as from 1 January 2019. A progressive transition is foreseen from the current system of certification with certificates of origin Form A to the REX system, i.e. both systems will be applied in parallel for a period of maximum 1.5 years from the date when the beneficiary country starts applying the REX system.

Useful links and documents

- [Commission Implementing Regulation \(EU\) 2015/2447](#), laying down in particular the detailed rules of the REX system
- Further detailed guidance will be published by the Commission in 2016.