

## EU Canada Trade Agreement (CETA) – Preferential Origin

### 1. Introduction:

The European Parliament voted in favour of the [EU-Canada Comprehensive Economic Trade Agreement](#) (CETA) on 15 February 2017. It is expected that CETA will be provisionally applied in the near future, possibly as early as September 2017.

Under CETA, tariff duties will be eliminated for different types of goods on a staged basis with the rate of elimination determined by staging categories as set out in [Annex 2 – A](#) of the Agreement. CETA includes a [Protocol on Rules of Origin and Origin Procedures](#). For all EU and Canadian exporters claiming origin preference under CETA, an origin declaration will be required. The wording of the declaration is given in Annex 2 of the above Protocol. As per Article 19 of the Protocol each party will complete origin declarations in accordance with its national legislation. In Ireland and all other EU Member States this is Commission Implementing Regulation (EU) 2015/2447 of the Union Customs Code (UCC) which specifies that the Registered Exporter System (the REX system) will apply. Canadian exporters will use the Canadian national system.

### 2. The REX System:

The REX system is a new system of certification of origin of goods that has applied to the Generalised System of Preference (GSP) from 1 January 2017. It is a system of self certification by registered exporters who have been registered in the system by their competent authorities. It simplifies export formalities by allowing the registered exporter to certify the preferential origin by including a specific declaration on the invoice or another commercial document identifying the exported products. Thus, the registered exporter is not obliged to apply upon each export for issue of a certificate of origin. Unregistered exporters may certify the origin of goods for consignments having a value which is below €6,000. Further details can be found at the following link:

[https://ec.europa.eu/taxation\\_customs/registered-exporter-system\\_en](https://ec.europa.eu/taxation_customs/registered-exporter-system_en).

### 3. Exports to Canada under CETA:

Once CETA is provisionally applied, the REX system should be applied by EU exporters for their exports to Canada on which they wish to claim origin preference under CETA. However, during the transition period until 31 December 2017, an exporter to Canada who is already an approved exporter under any Free Trade Agreement, but who is not yet a registered exporter on REX will be entitled to make out origin declarations using their approved exporter number as if it was a REX number. This will continue to be the case during 2017 as long as the exporter is not registered in the REX system. Once registered in REX the exporter must use their REX number. As from 01 January 2018, all exporters of consignments of

goods with a value greater than €6,000 to Canada will have to be registered in the REX system and use their REX number on the origin declaration to claim preference under CETA.

In Ireland relevant exporters will be registered in the REX system as soon as possible once the application is received. The Application Form and guidance on its completion is available on the following link: [REX Application Form](#).

The Commission e-learning module on the REX system is available on the following link: [https://ec.europa.eu/taxation\\_customs/registered-exporter-system\\_en](https://ec.europa.eu/taxation_customs/registered-exporter-system_en)

**4. For queries please contact:**

Origin Section,  
Customs Division  
Mail to: [origin@revenue.ie](mailto:origin@revenue.ie)  
+353 1 738 36 76