



DECLARATION

I, the undersigned, supplier of the goods covered by the annexed document, declare that:

1. The following materials which do not originate in the Community have been used in the Community to produce these goods:

Description of goods supplied (1)	Description of non-originating materials used (2)	HS heading of non-originating materials used (3)	Value of non-originating materials used (4)

2. All the other materials used in the Community to produce these goods originate in(5) and satisfy the rules of origin governing preferential trade with(6), and

I declare that (7)

- Cumulation applied with(name of country/countries)
- No cumulation applied

I undertake to make available to the customs authorities any further supporting documents they require.

.....(8)

.....(9)

.....(10)

NOTES:

- (1) When the invoice, delivery note or other commercial document to which the declaration is annexed relates to a variety of goods, or goods not incorporating the same proportion of non-originating materials, the supplier must clearly differentiate between them. Example: The document covers different models of electric motor of heading 8501 to be used in the manufacture of washing machines of heading 8450. The nature and value of the non-originating materials used in the manufacture of the motors vary from one model to another. The models must be listed separately in column 1 and the information in the other columns must be given for each, so that the manufacturer of the washing machines can correctly assess the originating status of each of his products depending on the type of motor it incorporates.
- (2) To be completed only where relevant. Example: The rule for garments of ex Chapter 62 allows the use of non-originating yarn. Thus if a French garment manufacturer uses fabric woven in Portugal from non-originating yarn, the Portuguese supplier need only enter 'yarn' as non-originating materials in column 2 of his declaration, the HS heading and value of the yarn are irrelevant.
- (3) A firm manufacturing wire of HS heading 7217 from non-originating iron bars must enter 'iron bars' in column 2. If the wire is to be incorporated in a machine for which the rule of origin sets a percentage limit on the value of non-originating materials used, the value of the bars must be entered in column 4.
- (4) 'Value' means the customs value of the materials at the time of import or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the Community. For each type of non-originating material used, specify the exact value per unit of the goods shown in column 1.
- (5) The Community, country, group of countries or territory from which the materials originate.
- (6) Country, group of countries or territory concerned.
- (7) To be completed where necessary, only for goods having preferential originating status in the context of preferential trade relations with one of the countries referred to in Articles 3 and 4 of the relevant origin protocol, with which pan-Euro-Mediterranean cumulation of origin is applicable.
- (8) Place and date.
- (9) Name and function, name and address of company.
- (10) Signature.

Revenue Disclaimer:

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

General Data Protection Regulation (GDPR):

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our **Privacy** page on www.revenue.ie. Details of this policy are also available in hard copy upon request.