

# Customs Manual on Preferential Origin

## Appendix 2

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## Introduction

This Manual provides a guide to the interpretation of the law governing Preferential Origin which is set out in Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 laying down the detailed rules for implementing the provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council establishing the Union Customs Code and the various free trade agreements between the EU and third countries and it should be read in conjunction with these regulations.

## Annex I. Supplier's Declaration for Products having Preferential Origin Status

The supplier's declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

### DECLARATION

I, the undersigned, declare that the goods listed on this document .....<sup>(1)</sup> originate in .....<sup>(2)</sup> and satisfy the rules of origin governing preferential trade with .....<sup>(3)</sup>.

I declare that <sup>(4)</sup>:

- 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.

.....<sup>(5)</sup>

.....<sup>(6)</sup>

.....<sup>(7)</sup>

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<sup>(1)</sup> If only some of the goods listed on the document are concerned they should be clearly indicated or marked and this marking entered in the declaration as follows:

'...listed on this invoice and marked... originate in ...'

<sup>(2)</sup> The European Union, country, group of countries or territory, from which the goods originate.

<sup>(3)</sup> Country, group of countries or territory concerned

<sup>(4)</sup> To be completed, **where necessary**, only for goods having preferential origin status in the context of preferential trade relations with one of the countries, with which pan-Euro-Mediterranean cumulation of origin is applicable

<sup>(5)</sup> Place and date.

<sup>(6)</sup> Name and position in the company.

<sup>(7)</sup> Signature

## Annex II. Long-term declaration for products having preferential origin status

The supplier's declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

### DECLARATION

I, the undersigned declare that the goods described below:

..... (1)

..... (2)

which are regularly supplied to ..... (3), originate in .  
..... (4) and satisfy the rules of origin governing preferential trade  
with ..... (5).

I declare that (6):

Cumulation applied with ..... (name of country/countries)

No cumulation applied.

This declaration is valid for all further shipments of these products dispatched from .  
..... to ..... (7).

I undertake to inform ..... immediately if this declaration is no longer valid.

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

..... (8)

..... (9)

..... (10)

.....  
(1) Description.

(2) Commercial designation as used on the invoices, e.g. model No.

(3) Name of company to which goods are supplied.

(4) The European Union, country, group of countries or territory, from which the goods originate.

(5) Country, group of countries or territory concerned

(6) To be completed, **where necessary**, only for goods having preferential origin status in the context of preferential trade relations with one of the countries, with which pan-Euro-Mediterranean cumulation of origin is applicable

(7) Give the dates. The period should not exceed 24 months or 12 months if the declaration was issued retrospectively.

(8) Place and date.

(9) Name and position, name and address of company.

(10) Signature

### Annex III. Stamps

1. 15.1.1997 *) 3.2.2000	2. EC CE	3. IRELAND IRLANDE	4. 007
5. Customs Offices Bureaux de douane			
6. Office of the Revenue Commissioners Customs Economic Procedures Unit Government Office St. Conlon's Road Nenagh Co. Tipperary / IRELAND      Tel: 353-1.67 33533 Ext. Fax: 353-1.67 32373 E-mail: info@nceb.revenue.ie			
7. Examples / Exemples :			
<p>→ The number of the stamps will vary Le numéro des cachets variera</p>			
<p>→ Station names consisting of eleven letters or more are shown thus Les noms des bureaux de onze lettres ou plus se présentent ainsi</p>			
Page 007M001			

Figure 1: Customs Stamps

## Annex IV. Invoice Declarations

### **All countries except Mexico and Singapore**

The exporter of the products covered by this document \*(customs authorisation No ..... ) declares that, except where otherwise clearly indicated, these products are of EU preferential origin.

\_\_\_\_\_ Place and Date

\_\_\_\_\_ Signature

### **Mexico and Singapore only**

The exporter of the products covered by this document \*(customs or competent governmental authorisation No ..... ) declares that, except where otherwise clearly indicated, these products are of EU preferential origin.

\_\_\_\_\_ Place and Date

\_\_\_\_\_ Signature

\*not necessary for low value consignments.



## Annex V. Invoice Declaration Euro-Med

The exporter of the products covered by this document (customs authorisation No ..... ) declares that, except where otherwise clearly indicated, these products are of ..... preferential origin.

\_\_\_ Cumulation applied with ..... (name of the country/countries)

\_\_\_ No cumulation applied.

## Annex VI. Registered Exporters System (REX)

### Statement on origin (GSP)

To be made out on any commercial documents showing the name and full address of the exporter and consignee as well as a description of the products and the date of issue (1).

**The exporter ... (Number of Registered Exporter (2), (3), (4)) of the products covered by this document declares that, except where otherwise clearly indicated, these products are of ... preferential origin (5) according to rules of origin of the Generalised System of Preferences of the European Union and that the origin criterion met is ... (6).**

(1) Where the statement on origin replaces another statement in accordance with Article 101(2) and (3) of Implementing Regulation (EU) 2015/2447 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 (See page 558 of this Official Journal.), the replacement statement on origin shall bear the mention 'Replacement statement' or 'Attestation de remplacement' or 'Comunicación de sustitución'. The replacement shall also indicate the date of issue of the initial statement and all other necessary data according to Article 82(6) of Implementing Regulation (EU) 2015/2447.

(2) Where the statement on origin replaces another statement in accordance with sub-paragraph 1 of Article 101(2) and paragraph (3) of Article 101, both of Implementing Regulation (EU) 2015/2447, the re-consignor of the goods making out such a statement shall indicate his name and full address followed by his number of registered exporter.

(3) Where the statement on origin replaces another statement in accordance with sub-paragraph 2 of Article 101(2) of Implementing Regulation (EU) 2015/2447, the re-consignor of the goods making out such a statement shall indicate his name and full address followed by the mention (French version) 'agissant sur la base de l'attestation d'origine établie par [nom et adresse complète de l'exportateur dans le pays bénéficiaire], enregistré sous le numéro suivant [Numéro d'exportateur enregistré dans le pays bénéficiaire]', (English version) 'acting on the basis of the statement on origin made out by [name and complete address of the exporter in the beneficiary country], registered under the following number [Number of Registered Exporter of the exporter in the beneficiary country]', (Spanish version) 'actuando sobre la base de la comunicación extendida por [nombre y dirección completa del exportador en el país beneficiario], registrado con el número siguiente [Número de exportador registrado del exportador en el país beneficiario]'.

(4) Where the statement on origin replaces another statement in accordance with Article 101(2) of Implementing Regulation (EU) 2015/2447, the re-consignor of the goods shall indicate the number of registered exporter only if the value of originating products in the initial consignment exceeds EUR 6 000.

(5) Country of origin of products to be indicated. When the statement on origin relates, in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 112 of Implementing Regulation (EU) 2015/2447, the exporter must clearly indicate them in the document on which the statement is made out by means of the symbol 'XC/XL'.

(6) Products wholly obtained: enter the letter 'P'; Products sufficiently worked or processed: enter the letter 'W' followed by a heading of the Harmonised System (example 'W' 9618). Where appropriate, the above mention shall be replaced with one of the following indications: (a) In the case of bilateral cumulation: 'EU cumulation', 'Cumul UE' or 'Acumulación UE'. (b) In the case of cumulation with Norway, Switzerland or Turkey: 'Norway cumulation', 'Switzerland cumulation', 'Turkey cumulation', 'Cumul Norvège', 'Cumul Suisse', 'Cumul Turquie' or 'Acumulación Noruega', 'Acumulación Suiza', or 'Acumulación Turquía'. (c) In the case of regional cumulation: 'regional cumulation', 'cumul regional'

or 'Acumulación regional'. (d) In the case of extended cumulation: 'extended cumulation with country x', 'cumul étendu avec le pays x' or 'Acumulación ampliada con el país x'.

## Annex VII. Canada/EU (CETA)

### Origin Declaration

The origin declaration, the text of which is given below, must be completed in accordance with the footnotes. However, the footnotes do not have to be reproduced.

(Period: from \_\_\_\_\_ to \_\_\_\_\_ (1)

The exporter of the products covered by this document (customs authorization No ... (2)) declares that, except where otherwise clearly indicated, these products are of ... (3) preferential origin.

..... (4)

(Place and date)

..... (5)

(Signature and printed name of the exporter)

- (1) When the origin declaration is completed for multiple shipments of identical originating products within the meaning of Article 19.5, indicate the period of time for which the origin declaration will apply. The period of time must not exceed 12 months. All importations of the product must occur within the period indicated.

Where a period of time is not applicable, the field can be left blank.

- (2) For EU exporters: When the origin declaration is completed by a REX registered exporter the exporter's REX registration number must be included. When the origin declaration is not completed by a registered exporter, the words in brackets must be omitted or the space left blank.

For Canadian exporters: The exporter's Business Number assigned by the Government of Canada must be included. Where the exporter has not been assigned a business number, the field may be left blank.

- (3) "Canada/EU" means products qualifying as originating under the rules of origin of the Canada-European Union Comprehensive Economic and Trade Agreement. When the origin declaration relates, in whole or in part, to products originating in Ceuta and Melilla, the exporter must clearly indicate the symbol "CM".

- (4) These indications may be omitted if the information is contained on the document itself.

- (5) EU Exporters: These may be omitted when the origin declaration is made out by a REX registered exporter.

Canadian Exporters: May be omitted where the Canadian exporter includes a Business Number.

## Annex VIII. Statements on origin text per FTA

### EU/ Japan Economic Partnership Agreement

#### Statement on Origin

A statement on origin shall be made out using the text set out below. If the statement on origin is handwritten it shall be written in ink in printed characters. The statement on origin shall be drawn up in accordance with the respective footnotes. The footnotes do not have to be reproduced.

(Period from ..... to .....<sup>(1)</sup>)

The exporter of the products covered by this document (Exporter Reference Number .....<sup>(2)</sup>) declares that, except where otherwise clearly indicated, these products are of ..... preferential origin<sup>(3)</sup>)

(Origin criteria used<sup>(4)</sup>)

.....

(Place and date<sup>(5)</sup>)

.....

(Printed name of the exporter)

.....

(1) If the statement on origin is completed for multiple shipments of identical originating products within the meaning of subparagraph 5(b) of Article 3.17, indicate the period for which the statement on origin will apply. That period shall not exceed 12 months. All importations of the product must occur within the period indicated. Where a period is not applicable, the field can be left blank.

(2) Indicate the reference number through which the exporter is identified. For the European Union exporter this will be the Registered Exporters (REX) number. For the Japanese exporter this will be the Japan Corporate Number. Where the exporter has not been assigned a number, the field may be left blank.

(3) Indicate the origin of the product, the European Union or Japan.

(4) Indicate, depending on the case, one or more of the following codes;

A for a product referred to in subparagraph 1(a) of Article 3(2) (wholly obtained or produced);

B for a product referred to in subparagraph 1(b) of Article 3(2) (produced exclusively from materials

originating in that Party);

C for a product referred to in subparagraph 1(c) of Article 3(2) (produced using non-originating materials provided it satisfies the product-specific origin rules) with the following additional information on

the type of product specific requirement applied to the product;

- 1 for change in tariff classification rule;
  - 2 for a maximum value of non-originating materials or a minimum regional value content rule;
  - 3 for a specific production process rule; or
  - 4 in case of application of the provisions of Section 3 of Appendix 3-B-1;
- D for accumulation referred to in Article 3.5; or
- E for tolerances referred to in Article 3.6.

(5) Place and date may be omitted if the information is contained on the document itself.

## Free Trade Agreement Between The European Union And The Socialist Republic Of Vietnam

### ANNEX VI to Protocol 1

#### TEXT OF THE ORIGIN DECLARATION

The origin declaration, the text of which is given below, shall be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

The exporter of the products covered by this document (customs authorisation No ...  
(1) declares that, except where otherwise clearly indicated, these products are of ...  
(2) preferential origin. ....  
..... (3) (Place and date)

.....  
..... (4) (Signature of the exporter; in addition, the name of the person signing the declaration has to be indicated in clear script)

1) When the origin declaration is made out by an approved exporter, the authorisation number of the approved exporter shall be entered in this space. When the origin declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

( 2) Origin of products to be indicated. When the origin declaration relates, in whole or in part, to products originating in Ceuta and Melilla, the exporter shall clearly indicate them in the document on which the declaration is made out by means of the symbol "CM".

( 3) These indications may be omitted if the information is contained on the document itself.

( 4) In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

(NOTE: For EU exporters exporting to Vietnam, the customs authorization number will be the registration number (REX number) and not the approved exporter authorisation number

For goods originating in the EU, the origin to be indicated in (2) is "EU".)

## Text Of The Statement On Origin EU/UK TCA

(Period: from \_\_\_\_\_ to \_\_\_\_\_ (1)) The exporter of the products covered by this document (Exporter Reference No ... (2)) declares that, except where otherwise clearly indicated, these products are of (3) preferential origin.

..... (4) (Place and date) ..... (Name of

the exporter) (1) If the statement on origin is completed for multiple shipments of identical originating products within the meaning of point (b) of Article 56(4) of this Agreement, indicate the period for which the statement on origin is to apply. That period shall not exceed 12 months. All importations of the product must occur within the period indicated. If a period is not applicable, the field may be left blank. (2) Indicate the reference number by which the exporter is identified. For the Union exporter, this will be the number assigned in accordance with the laws and regulations of the Union. For the United Kingdom exporter, this will be the number assigned in accordance with the laws and regulations applicable within the United Kingdom. Where the exporter has not been assigned a number, this field may be left blank. (3) Indicate the origin of the product: the United Kingdom or the Union. (4) Place and date may be omitted if the information is contained on the document itself.

\_\_\_\_\_



## Annex IX. Evidence of Entitlement To Preference

TRADER:	REFERENCE NO:
ADDRESS:	

INVOICE DESCRIPTION OF PRODUCT	TARIFF HEADING
MANUFACTURING PROCESS	
ORIGIN RULES(S)	

**RAW MATERIALS USED IN MANUFACTURE**

NO.	INVOICE DESCRIPTION	TARIFF HEADING	VALUE PER UNIT OF FINISHED PRODUCT	COUNTRY OF ORIGIN
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

VALUE OF ALL MATERIALS	
VALUE OF NON-ORIGINATING MATERIALS	
VALUE OF LABOUR, OVERHEADS AND PROFITS	
EX-FACTORY VALUE OF FINISHED PRODUCT	

Additional materials can be listed on a separate sheet

## Annex X. Standard Beneficiary Countries under GSP

These countries enjoy reductions for about 66% of all EU tariff lines.

Congo

Cook Islands

India

Indonesia

Kenya

Micronesia

Nigeria

Niue

Syria

Tajikistan

Vanuatu

## Annex XI. List of Least Developed Developing Countries (GSP)

### GSP

#### Least Developed Countries/Everything but Arms (EBA)

These countries receive duty-free and quota-free access to the EU market for all their products except arms and ammunition

#### AFRICA

Angola

Benin

Burkina Faso

Burundi

Central African Republic

Chad

Comoros

Congo, Democratic Republic of

Djibouti

Eritrea

Ethiopia

Gambia

Guinea

Guinea-Bissau

Lesotho

Liberia

Madagascar

Malawi

Mali

Mauritania

Mozambique

Niger

Rwanda

Sao Tome and Principe

Senegal

Sierra Leone

Somalia

South Sudan

Sudan

Tanzania

Togo

Uganda

Zambia

#### ASIA

Afghanistan

Bangladesh

Bhutan

Cambodia

Lao PDR

Myanmar/Burma

Nepal

Timor-Leste

Yemen

#### AUSTRALIA and PACIFIC

Kiribati

Solomon Islands

Tuvalu

#### CARIBBEAN

Haiti

## Annex XII. List of GSP + Countries

### **GSP +**

These countries enjoy zero-rated duties for essentially the same 66% of tariff lines for which standard GSP beneficiary countries enjoy reduced duties.

Bolivia

Cape Verde

Kyrgyzstan

Mongolia

Pakistan

Philippines

Sri Lanka

Uzbekistan

## Annex XIII. Cariforum Agreement - African-Caribbean-Pacific (ACP) Countries

### Central Africa (CEMAC and STP)

#### (ECOWAS)

Cameroon

Central Africa

Chad

Congo (Brazzaville)

Congo (Democratic Republic – Kinshasa)

Equatorial Guinea

Gabon

Sao Tome and Principe

### East South Africa

Burundi

Comoros

Djibouti

Eritrea

Ethiopia

Kenya

Malawi

Mauritius

Madagascar

Rwanda

Seychelles

Sudan

Uganda

Zambia

### West Africa and Mauritania

Benin

Burkina Faso

Cape Verde

Gambia

Ghana

Guinea

Guinea Bissau

Ivory Coast

Liberia

Mali

Mauritania

Niger

Nigeria

Senegal

Sierra Leona

Togo

### Southern Africa SDAC Group

Angola

Botswana

Lesotho

Mozambique

Namibia

Eswatini (formerly Swaziland)

Tanzania

Zimbabwe

South Africa

**Caribbean (Cariforum)**

**Pacific**

Antigua

Cook Islands

Bahamas

Federated States of Micronesia

Barbados

Fiji

Belize

Kiribati

Dominica

Marshall Islands

Dominican Republic

Nauru

Grenada

Niue

Guyana

Palau

Haiti

Papua New Guinea

Jamaica

Samoa

St. Lucia

Solomon Islands

St. Vincent

Tonga

St. Christopher and Nevis

Tuvalu

Surinam

Vanuatu

Trinidad and Tobago