APPENDIX II

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# Consolidated provisions (Articles 66-97w)[1] of the Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code

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## CHAPTER 2

## Preferential origin

### Section 1

### Generalised system of preferences

#### Sub-section 1

#### General provisions

*Article 66*

This section lays down the rules concerning the definition of the concept of 'originating products', the procedures and the methods of administrative cooperation related thereto, for the purposes of the application of the scheme of generalised tariff preferences (GSP) granted by the Union by Regulation (EU) No 978/2012 of the European Parliament and of the Council to developing countries ('the scheme').

*Article 66a*

1. Articles 68 to 71, 90 to 97j shall apply from the date of application of the system of self-certification of origin by registered exporters ("the registered exporter system") by beneficiary countries and Member States.

2. Articles 97k to 97w shall apply as long as beneficiary countries and Member States issue certificates of origin Form A and movement certificates EUR.1, respectively, or their exporters make out invoice declarations, in accordance with Articles 91 and 91a.

*Article 67*

1. For the purposes of this Section and Section 1A of this Chapter the following definitions shall apply:

[1] As amended by Commission Implementing Regulation (EU) 2015/428 of 10 March 2015

(a) ‘beneficiary country’ means a country or territory as defined in Article 2(d) of Regulation (EU) No 978/2012;

(b) ‘manufacture’ means any kind of working or processing including assembly;

(c) ‘material’ means any ingredient, raw material, component or part, etc., used in the manufacture of the product;

(d) ‘product’ means the product being manufactured, even if it is intended for later use in another manufacturing operation;

(e) ‘goods’ means both materials and products;

(f) ‘bilateral cumulation’ means a system that allows products which according to this Regulation originate in the European Union, to be considered as originating materials in a beneficiary country when they are further processed or incorporated into a product in that beneficiary country;

(g) ‘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 European Union;

(h) ‘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;

(i) ‘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 with which the European 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;

(j) ‘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;

(k) ‘regional group’ means a group of countries between which regional cumulation applies;

(l) ‘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);

(m) “value of materials” in the list in Annex 13a 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 shall be applied mutatis mutandis;

(n) “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;’

(o) ‘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;

(p) ‘net weight’ means the weight of the goods themselves without packing materials and packing containers of any kind;

(q) ‘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;

(r) ‘classified’ refers to the classification of a product or material under a particular heading or sub-heading of the Harmonized System;

(s) ‘consignment’ means products which are either:

- sent simultaneously from one exporter to one consignee; or

- 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;

(t) ‘exporter’ means a person exporting the goods to the European 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;

(u) “registered exporter” means:

(i) 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

(ii) 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

(iii) 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");

(v) "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.

1a. For the purpose of paragraph 1(a), where reference is made to a 'beneficiary country', the term shall also cover and cannot exceed the limits of the territorial sea of that country or territory within the meaning of the United Nations Convention on the Law of the Sea (Montego Bay Convention, 10 December 1982).

2. For the purpose of point (n) of paragraph 1, where the last working or processing has been subcontracted to a manufacturer, the term 'manufacturer' referred to in the first sub-paragraph of point (n) of paragraph 1may refer to the enterprise that has employed the subcontractor.

3. For the purpose of point (u) of paragraph 1, 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 68*

1. In order to ensure the proper application of the 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 section, 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:

(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 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 97g and 97h, verifying the originating status of products and the compliance with the other conditions laid down in this section, 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. The beneficiary countries shall submit the undertaking referred to in paragraph 1 to the Commission at least three months before the date on which they intend to start the registration of exporters.

*Article 69*

1. Beneficiary countries shall notify the Commission 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 registration;

(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 Section.

They shall notify the Commission of the names and addresses and contact details of those authorities. The notification shall be sent to the Commission at the latest three months before the date on which the beneficiary countries intend to start the registration of exporters.

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

2. 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 Section.

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 subparagraph.'

*Article 69a*

1. The Commission shall set up 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 13c 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 92(5).

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

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 93.

*Article 69b*

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 and Turkey. This access to the data shall take place for the purpose of carrying out verifications of declarations under Article 68 of the Code or examinations of declarations under Article 78(2) of the Code.

5. The Commission shall provide secure access to the REX system to the competent authorities of beneficiary countries.

To the extent that by the agreement referred to in Article 97g Norway and Switzerland have agreed with the Union to share the REX system, the Commission shall provide secure access to the REX system to the customs authorities of these countries. A secure access to the REX system shall also be provided to Turkey once that country fulfils certain conditions.

6. Where a country or territory has been removed from Annex II to Regulation (EU) No 978/2012, the competent authorities of the beneficiary country shall keep the access to the REX system as long as required in order to enable them to comply with their obligations under Article 71.

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 13c:

(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 13c;

(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 13c;

(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 and Turkey, once that country fulfils certain conditions;

(e) date of the last synchronisation between the REX system and the public website.

*Article 69c*

1. The data registered in the REX system shall be processed solely for the purpose of the application of the scheme as set out in this section.

2. Registered exporters shall be provided with the information laid down in Article 11(1)(a) to (e) of Regulation (EC) No 45/2001 or Article 10 of Directive 95/46/EC. 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 13c.

3. Each competent authority in a beneficiary country referred to in Article 69(1)(a) and each customs authority in a Member State referred to in Article 69(2)(a) 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 13c 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 70*

The Commission will publish on its website the dates on which beneficiary countries start applying the registered exporter system. The Commission will keep the information up-to-date.

*Article 71*

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 Articles 69, 69a, 86(10) and 97g shall continue to apply to that country or territory for a period of three years from the date of its removal from that annex.

Sub-section 2

**Definition of the concept of originating products**

*Article 72*

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

(a) products wholly obtained in that country within the meaning of Article 75;

(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 76.

*Article 73*

1. The conditions set out in this sub-section for acquiring originating status shall be fulfilled in the beneficiary country concerned.

2. 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:

(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 74*

1. The products declared for release for free circulation in the European 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 84, 85 or 86 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 the goods concerned remain under customs supervision in the country or countries of transit.

5. Compliance with paragraphs 1 to 4 shall be considered as satisfied 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 75*

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 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 86(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 subparagraph shall apply only provided that the conditions laid down in Article 86(2)(a), (c) and (d) have been fulfilled.

*Article 76*

1. Without prejudice to Articles 78 and 79, products which are not wholly obtained in the beneficiary country concerned within the meaning of Article 75 shall be considered to originate there, provided that the conditions laid down in the list in Annex 13a 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 77*

1. The determination of whether the requirements of Article 76(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 78*

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 76 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 dehydratation or denaturation of products;

(o) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;

(p) a combination of two or more of the operations specified in points (a) to (o);

(q) slaughter of animals.

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 79*

1. By way of derogation from Article 76 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 13a 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 13a, 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 13a.

3. Paragraphs 1 and 2 shall not apply to products wholly obtained in a beneficiary country within the meaning of Article 75. However, without prejudice to Article 78 and 80(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 13a for that product requires that such materials be wholly obtained.

*Article 80*

1. The unit of qualification for the application of the provisions of this section 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 section.

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 81*

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 82*

Sets, as defined in General Interpretative rule 3 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 83*

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.

Sub-section 3

**Cumulation**

*Article 84*

Bilateral cumulation shall allow products originating in the European 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 78(1).

Subsections 2 and 7 shall apply mutatis mutandis to exports from the Union to a beneficiary country for the purposes of bilateral cumulation.

*Article 85*

1. In so far as Norway, Switzerland and Turkey grant generalised tariff preferences to products originating in the beneficiary countries and apply a definition of the concept of origin corresponding to that set out in this section, cumulation with Norway, Switzerland or Turkey shall allow products originating in Norway, Switzerland or Turkey 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 78(1).

2. Paragraph 1 shall apply on condition that Turkey, Norway and Switzerland grant, by reciprocity, the same treatment to products originating in beneficiary countries which incorporate materials originating in the European Union.

3. Paragraph 1 shall not apply to products falling within Chapters 1 to 24 of the Harmonized System.

4. The Commission will publish in the *Official Journal of the European Union* (C series) the date on which the conditions laid down in paragraphs 1 and 2 are fulfilled.

*Article 86*

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 this Section apply;

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

(i) to comply or ensure compliance with this Section; and

(ii) to provide the administrative cooperation necessary to ensure the correct implementation of this Section 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 13a 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 13b shall be excluded from the regional cumulation provided for in paragraph 2 in the case where:

(a) the tariff preference applicable in the European 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 European 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 78(1) and, in the case of textile products, also beyond the operations set out in Annex 16.

Where the condition laid down in the first subparagraph is not fulfilled, the products shall have as country of origin 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.

The following country shall be stated as country of origin on the proof of origin made out by the exporter of the product to the Union, or, until the application of the registered exporter system, issued by the authorities of the beneficiary country of exportation:

- in the case of products exported without further working or processing, the beneficiary country appearing on the proofs of origin referred to in Article 95a(1) or in the third indent of Article 97m(5),

- in the case of products exported after further working or processing, the country of origin as determined pursuant to the second subparagraph.

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 Section, and

(ii) to provide the administrative cooperation necessary to ensure the correct implementation of this Section both with regard to the European 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. Where products manufactured in a beneficiary country of Group I or Group III using materials originating in a country belonging to the other group are to be exported to the European Union, the origin of those products shall be determined as follows:

(a) materials originating in a country of one regional group shall 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 78(1) and, in the case of textile products, also beyond the operations set out in Annex 16.

(b) where the condition laid down in point (a) is not fulfilled, the products shall have as country of origin 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 country of origin is determined pursuant to point (b) of the first sub-paragraph, that country shall be stated as country of origin on the proof of origin made out by the exporter of the product to the European Union or, until the application of the registered exporter system, issued by the authorities of the beneficiary country of exportation.

7. At the request of any beneficiary country's authorities, extended cumulation between a beneficiary country and a country with which the European 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 Section and to provide the administrative co-operation necessary to ensure the correct implementation of this Section both with regard to the European 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.

8. In cases of extended cumulation referred to in paragraph 7, 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 European Union shall be determined in accordance with the rules of origin laid down in this Section.

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 European Union has a free-trade agreement and used in a beneficiary country in the manufacture of the product to be exported to the European 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 78(1).

9. The Commission will publish in the *Official Journal of the European Union* (C series) the following:

(a) 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.

(b) 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.

10. Subsection 2, Articles 90, 91, 92, 93, 94, 95 and Subsection 7 shall apply mutatis mutandis to exports from one beneficiary country to another for the purposes of regional cumulation.

*Article 87*

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 86 (4).

*Article 88*

1. - *deleted*

2. 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, authorise the management of materials in the European 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.

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

The authorisation shall be granted only if by use of the method referred to in paragraph 2 it can be ensured that, at any time, the number of products obtained which could be considered as ‘originating in the European 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 European Union.

4. The beneficiary of the method referred to in paragraph 2 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 European 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.

5. The customs authorities of the Member States shall monitor the use made of the authorisation referred to in paragraph 2.

They may withdraw the authorisation in the following cases:

(a) the beneficiary makes improper use of the authorisation in any manner whatsoever, or

(b) the beneficiary fails to fulfil any of the other conditions laid down in this section or section 1A.

Sub-section 4

**Derogations**

*Article 89*

1. Upon Commission's initiative or in response to a request from a beneficiary country, a beneficiary country may be granted a temporary derogation from the provisions of this section where:

(a) internal or external factors temporarily deprive it of the ability to comply with the rules for the acquisition of origin provided for in Article 72 where it could do so previously; or

(b) it requires time to prepare itself to comply with the rules for the acquisition of origin provided for in Article 72.

2. The temporary derogation shall be limited to the duration of the effects of the internal or external factors giving rise to it or the length of time needed for the beneficiary country to achieve compliance with the rules.

3. A request for a derogation shall be made in writing to the Commission. It shall state the reasons, as indicated in paragraph 1, why a derogation is required and shall contain appropriate supporting documents.

4. When a derogation is granted, the beneficiary country concerned shall comply with any requirements laid down as to information to be provided to the Commission concerning the use of the derogation and the management of the quantities for which the derogation is granted.

Sub-section 5

**Procedures at export in the beneficiary country and in the European Union applicable from the date of the application of the registered exporter system**

*Article 90*

1. The scheme shall apply in the following cases:

(a) in cases of goods satisfying the requirements of this section 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 91

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 97k(5), certificates of origin Form A issued in accordance with the first subparagraph 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 six 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 92(5).

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

*Article 91a*

1. On 1 January 2017, the customs authorities of Member States shall start the registration of exporters and re-consignors of goods 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 84.

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 92(5).

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 92(5). 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 92*

1. To become a registered exporter, an exporter shall lodge an application with the competent authority of the beneficiary country from which the goods are intended to be exported and where the goods are considered to originate or have undertaken a processing considered as not fulfilling the conditions of Article 86(4) first subparagraph or Article 86(6)(a).

The application shall be submitted using the form set out in Annex 13c and shall contain all the information requested therein.

2. To become a registered exporter, an exporter or a re-consignor of goods established in a Member State shall lodge an application with the customs authorities of that Member State, using the form set out in Annex 13c.

3. Exporters shall be communally registered for the purposes of exports under the generalised scheme of preferences of the Union, Norway and Switzerland as well as Turkey, once that country fulfils certain conditions.

A registered exporter number shall be assigned to the exporter by the competent authorities of the beneficiary country with a view to exporting under GSP schemes of the Union, Norway and Switzerland as well as Turkey, once that country fulfils certain conditions, to the extent that those countries have recognised the country where the registration has taken place as a beneficiary country.

4. The application to become a registered exporter shall contain all the data referred to in Annex 13c.

5. 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 paragraph 4.

6. 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.

*Article 92a*

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 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, once that country fulfils certain conditions.

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

*Article 93*

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 scheme or no longer intend to export goods under the 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 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 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 only 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 92. 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 authority 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 93a*

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 once that country fulfils certain conditions. Otherwise, exporters shall be registered again in accordance with Article 92.

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 ten calendar years after the calendar year in which the revocation took place. After that ten-year period, and when the beneficiary country has not been a beneficiary country of the GSP scheme of Norway, Switzerland, nor Turkey, once that country fulfils certain conditions, for more than 10 years, the Commission will delete the data of the revoked registrations from the REX system.

*Article 94*

1. Exporters, registered or not, 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 material used in the manufacture;

(c) they shall keep all customs documentation relating to the material used in the manufacture;

(d) they shall keep for at least three 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 as referred to in Article 97d shall keep the initial statements on origin they replaced for at least three 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 95*

1. A statement on origin shall be made out by the exporter when the products to which it relates are exported, if the products concerned can be considered as originating in the beneficiary country concerned or another beneficiary country in accordance with the second subparagraph of Article 86(4) or with point (b) of the first subparagraph of Article 86(6).

2. A statement on origin may also be made out after exportation (“retrospective statement”) of the products concerned. Such a retrospective statement 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 two years after the importation.

Where the splitting of a consignment takes place in accordance with Article 74 and provided that the two-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, where applicable, 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 13d. 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 95a*

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 85, the exporter of a product manufactured using materials originating in a party with which 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 GSP rules of origin of Norway, Switzerland or where applicable 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 86(7) and (8), 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”.

*Article 96*

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 dismantled or non assembled products within the meaning of General Interpretative rule 2(a) of the Harmonized System,

(b) they are falling within Section XVI or XVII or heading 7308 or 9406 of the Harmonized System, and

(c) they are intended to be imported by instalments.

*Article 96a*

In order for importers to be entitled to claim benefit from the scheme upon presentation 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 91.

Sub-section 6

**Procedures at release for free circulation in the European Union applicable from the date of application of the registered exporter system**

*Article 97*

1. Where a declarant requests preferential treatment under the 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 scheme in accordance with paragraph 1, without being in possession of a statement on origin at the time of acceptance of the customs declaration for release for free circulation, that declaration shall be considered as being incomplete within the meaning of Article 253(1) 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 section, in particular, by checking:

   (i) 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

   (ii) that the statement on origin is made out in accordance with Annex 13d.

*Article 97a*

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 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 97b*

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 that 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 96 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 97c*

1. The procedure referred to in Article 96(3) 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 dismantled or non-assembled products for which the statement on origin has been made out.

*Article 97d*

1. Where products have not yet been released for free circulation, a statement on origin may be replaced by one or more replacement statements on origin, made out by the re-consignor of the

goods, for the purpose of sending all or some of the products elsewhere within the customs territory of the Union or, where applicable, to Norway, Switzerland or Turkey, once that country fulfils certain conditions.

Replacement statements on origin may only be made out if the initial statement on origin was made out in accordance with Articles 95 and 96 and Annex 13d.

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

However, re-consignors who are not registered shall be permitted to make out replacement statements on origin where the total value of 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 originating products to be sent to Norway, Switzerland or Turkey, once that country fulfils certain conditions. This applies irrespective of the value of originating products contained in the initial consignment and regardless of whether the country of origin is listed in Annex II to Regulation (EU) No 978/2012.

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

5. Where a statement on origin is replaced, the re-consignor shall indicate the following on the initial statement on origin:

(a) the particulars of the replacement statement(s) on origin;

(b) the name and address of the re-consignor;

(c) the consignee or consignees in the Union or, where applicable, in Norway, Switzerland or Turkey, once that country fulfils certain conditions.

The initial statement on origin shall be marked with the word “Replaced”, “Remplacée” or “Sustituida”.

6. The re-consignor shall indicate the following on the replacement statement on origin:

(a) all particulars of the re-consigned products;

(b) the date on which the initial statement on origin was made out;

(c) the information specified in Annex 13d;

(d) the name and address of the re-consignor of the products in the Union and, where applicable, his number of registered exporter;

(e) the name and address of the consignee in the Union or, where applicable, in Norway, Switzerland or Turkey, once that country fulfils certain conditions;

(f) the date and place of the replacement.

The replacement statement on origin shall be marked “Replacement statement”, “Attestation de remplacement” or “Comunicación de sustitución”.

7. Paragraphs 1 to 6 shall apply to statements replacing replacement statements on origin.

8. Subsection 7 of this Section shall apply mutatis mutandis to replacement statements on origin.

9. Where products benefit from tariff preferences under a derogation granted in accordance with Article 89 the replacement provided for in this Article may only be made when such products are intended for the Union.

*Article 97e*

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 74.

2. The customs authorities may suspend the application of the preferential tariff measure for the duration of the verification procedure laid down in Article 97h 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 73 or Article 74,

(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 97f*

1. The customs authorities of the Member State of importation shall refuse entitlement to the scheme, 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 point (b) of Article 90 and to Article 97d(1), 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 13d;

(e) the conditions of Article 74 are not met.

2. The customs authorities of the Member State of importation shall refuse entitlement to the scheme, following a request for verification within the meaning of Article 97h 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 73 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

(i) have received no reply within the time period permitted in accordance with Article 97h; or

(ii) have received a reply not providing adequate answers to the questions raised in the request.

Sub-section 7

**Control of origin applicable from the date of application of the registered exporter system**

*Article 97g*

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.

To the extent that Norway, Switzerland and Turkey have concluded an agreement with the European Union stating that they shall provide each other with the necessary support in matters of administrative cooperation, the first sub-paragraph shall apply *mutatis mutandis* to requests sent to the authorities of Norway, Switzerland and Turkey 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 86(7) and (8), if a country with which the European 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 any other check considered appropriate.

*Article 97h*

1. Subsequent verifications of 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 section.

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 and any additional information or documents suggesting that the information given on that 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, Switzerland or Turkey 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 eight 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.

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.

Sub-section 8

**Other provisions applicable from the date of application of the registered exporter system**

*Article 97i - deleted*

*Article 97j*

1. Sub-sections 1, 2 and 3 shall apply *mutatis mutandis* 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. Sub-sections 5, 6 and 7 shall apply *mutatis mutandis* 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. The Spanish customs authorities shall be responsible for the application of sub-sections 1, 2, 3, 5, 6 and 7 in Ceuta and Melilla.

4. For the purposes mentioned in paragraphs 1 and 2, Ceuta and Melilla shall be regarded as a single territory.

Section 1A

**Procedures and methods of administrative cooperation applicable with regard to exports using certificates of origin Form A, invoice declarations and movement certificates EUR.1**

Sub-section 1

**General principles**

*Article 97k*

1. Every beneficiary country shall comply or ensure compliance with:

(a) the rules on the origin of the products being exported, laid down in Section 1;

(b) the rules for completion and issue of certificates of origin Form A, a specimen of which is set out in Annex 17;

(c) the provisions for the use of invoice declarations, a specimen of which is set out in Annex 18;

(d) the provisions concerning methods of administrative cooperation referred to in Article 97s;

(e) the provisions concerning granting of derogations referred to in Article 89.

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 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 97s and 97t, verifying the originating status of products and the compliance with the other conditions laid down in this section, 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 European Union are issued, that beneficiary country shall be considered to have accepted the conditions laid down in paragraph 1.

4. When a country or territory 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 or territory shall benefit from the generalised system of preferences on condition that they were exported from the beneficiary country or territory on or after the date referred to in Article 97s.

5. 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.

6. For the purpose sub-section 2 and 3 of this Section, where a country or territory has been removed from the list of beneficiary countries referred to in Article 97s(2), the obligations laid down in Articles 97k(2), 97l(5), 97t(3), (4), (6) and (7) and 97u(1) shall continue to apply to that country or territory for a period of three years from the date of its removal from that list.

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

Sub-section 2

**Procedures at export in the beneficiary country**

*Article 97l*

1. Certificates of origin Form A, a model of which is set out in Annex 17, shall be issued on written application from the exporter or its authorised 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.

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 74.

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. 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 word “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 box 2 and 10 of the certificate of origin Form A shall be optional. Box 12 shall bear the mention “European 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 97m*

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 97k(2) 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 or English 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 18. If the declaration is handwritten, it shall be written in ink in printed characters. Invoice declarations shall bear the original signature of the exporter in manuscript.

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.

5. When cumulation under Articles 84, 85 or 86 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:

- 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 sub-section 5,
- 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 GSP rules of origin of Norway, Switzerland or Turkey, as the case may be,
- in the case of regional cumulation, on the proof of origin provided by the exporter's supplier, namely a certificate of origin Form A, a model of which appears at Annex 17 or, as the case may be, an invoice declaration, the text of which appears in Annex 18,
- 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 European Union and the country concerned.

In the cases referred to in the first, second, third and fourth indent 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'.

Sub-section 3

**Procedures at release for free circulation in the European Union**

*Article 97n*

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. Proofs of origin which are submitted to the customs authorities of the importing country after the period of validity mentioned in Article 97k (5) 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 97o*

1. Where, at the request of the importer and on the conditions laid down by the customs authorities of the importing Member State, dismantled or non-assembled products within the meaning of General rule 2(a) for the interpretation of the Harmonized System and falling within Section XVI or XVII or heading 7308 or 9406 of the Harmonized 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 97p*

1. When originating products are placed under the control of a customs office of a single Member State, it shall be possible to replace the original proof of origin by one or more certificates of origin

Form A for the purpose of sending all or some of these products elsewhere within the European Union or, where applicable, to Norway, Switzerland or Turkey.

2. Replacement certificates of origin Form A shall be issued by the customs office under whose control the products are placed. The replacement certificate shall be made out on the basis of a written request by the re-exporter.

3. The top right-hand box of the replacement certificate shall indicate the name of the intermediary country where it is issued. Box 4 shall contain the words 'Replacement certificate' or 'Certificat de remplacement', as well as the date of issue of the original certificate of origin and its serial number. The name of the re-exporter shall be given in box 1. The name of the final consignee may be given in box 2. All particulars of the re-exported products appearing on the original certificate shall be transferred to boxes 3 to 9 and references to the re-exporter's invoice shall be given in box 10.

4. The customs authorities which issued the replacement certificate shall endorse box 11. The responsibility of the authorities shall be confined to the issue of the replacement certificate. The particulars in box 12 concerning the country of origin and the country of destination shall be taken from the original certificate. This box shall be signed by the re-exporter. A re-exporter who signs this box in good faith shall not be responsible for the accuracy of the particulars entered on the original certificate.

5. The customs office which is requested to perform the operation referred to in paragraph 1 shall note on the original certificate the weights, numbers and nature of the products forwarded and indicate thereon the serial numbers of the corresponding replacement certificate or certificates. It shall keep the original certificate for at least three years. A photocopy of the original certificate may be annexed to the replacement certificate.

6. In the case of products which benefit from tariff preferences under a derogation granted in accordance with Article 89, the procedure laid down in this Article shall apply only when such products are intended for the Union.

*Article 97q*

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 the tariff preferences referred to in Article 66 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 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 97r*

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.

Sub-section 4

**Methods of administrative cooperation**

*Article 97s*

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 or his duly authorised representative to consult the specimen impressions of the stamps.

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

2. For the purpose of Article 97k(4) the Commission will publish, in the *Official Journal of the European Union* (C series), the date on which a country or territory 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.

3. The Commission will send to the beneficiary countries specimen impressions of the stamps used by the customs authorities of the Member States for the issue of movement certificates EUR.1 upon request of the competent authorities of the beneficiary countries.

*Article 97t*

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 section.

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 six 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 eight 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 six 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 four 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 three years from the end of the year in which the certificate of origin Form A was issued.

*Article 97u*

1. Articles 97s and 97t 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.

2. For the purpose of Articles 85, 97m and 97p, the agreement concluded between the European Union, Norway, Switzerland and Turkey shall include inter alia an undertaking to provide each other with the necessary support in matters of administrative cooperation.

For the purpose of Articles 86(7) and (8) and 97k, the country with which the European Union has concluded a free-trade agreement in force and which has agreed to be involved in extended cumulation with a beneficiary country shall also agree to provide the latter 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.

Sub-section 5

**Procedures for the purpose of bilateral cumulation**

*Article 97v*

1. Evidence of the originating status of European Union products shall be furnished by either:

(a) the production of a movement certificate EUR.1, a specimen of which is set out in Annex 21; or

(b) the production of an invoice declaration, the text of which is set out in Annex 18. 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 European Union exporter.

2. The exporter or its authorised 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 Section 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, hereinafter referred to as an ‘approved exporter’, who makes frequent shipments of products originating in the European 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:

(a) the originating status of the products, and

(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 in manuscript.

Sub-section 6

## Ceuta and Melilla

*Article 97w*

The provisions of this Section concerning the issue, use and subsequent verification of proofs of origin shall apply *mutatis mutandis* to products exported from a beneficiary country to Ceuta and Melilla and

to products exported from Ceuta and Melilla to a beneficiary country for the purposes of bilateral cumulation.

Ceuta and Melilla shall be regarded as a single territory.

The Spanish customs authorities shall be responsible for the application of this section in Ceuta and Melilla.

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