



2026/1422

30.6.2026

COMMISSION IMPLEMENTING REGULATION (EU) 2026/1422

of 25 June 2026

amending Implementing Regulation (EU) 2015/2447 as regards the procedural rules concerning the proof of non-preferential origin

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code ⁽¹⁾, and in particular Article 63 thereof,

Whereas:

- (1) Commission Delegated Regulation (EU) 2025/1269 ⁽²⁾ and Commission Implementing Regulation (EU) 2020/761 ⁽³⁾ establish the electronic system for agricultural non-customs formalities (ELAN), which allows the customs authorities of the Member States and the issuing authorities in the Union and in third countries to exchange a set of documents electronically, including the certificates of origin for goods which are subject to special non-preferential import arrangements.
- (2) Implementing Regulation (EU) 2020/761, in its Annex XIV.8, sets out the specific information that the issuing authorities of third countries are to provide when issuing certificates of origin for agricultural products released for free circulation in the customs territory of the Union under tariff quotas.
- (3) During the transitional periods laid down in Articles 72a to 72d of Implementing Regulation (EU) 2020/761, certificates of origin may be issued outside of ELAN. During those transitional periods, third countries should continue to send to the Commission specimens of the stamps of those certificates.
- (4) To facilitate the implementation of the electronic exchange of information provided for in Delegated Regulation (EU) 2025/1269 and in Commission Implementing Regulation (EU) 2025/1272 ⁽⁴⁾, Articles 57, 58 and 59 of Commission Implementing Regulation (EU) 2015/2447 ⁽⁵⁾, which lay down procedural rules for the provision and verification of proofs of non-preferential origin, should be amended to provide for the use and acceptance of electronic certificates of origin and to modify the subsequent verification carried out by the customs authorities of the Member States.
- (5) Pending the mandatory use of ELAN as of the date laid down in Article 72c of Implementing Regulation (EU) 2020/761, it is considered appropriate to allow the use of electronic certificates of non-preferential origin issued by third countries provided that their authenticity can be verified. Those electronic certificates should also bear appropriate authenticity markings to minimise fraud attempts.

⁽¹⁾ OJ L 269, 10.10.2013, p. 1, ELI: <http://data.europa.eu/eli/reg/2013/952/oj>.

⁽²⁾ Commission Delegated Regulation (EU) 2025/1269 of 6 May 2025 laying down rules supplementing Regulation (EU) No 1308/2013 of the European Parliament and of the Council with regard to the electronic system for agricultural non-customs formalities (ELAN) to monitor and manage trade and market in agricultural products (OJ L, 2025/1269, 10.7.2025, ELI: http://data.europa.eu/eli/reg_del/2025/1269/oj).

⁽³⁾ Commission Implementing Regulation (EU) 2020/761 of 17 December 2019 laying down rules for the application of Regulations (EU) No 1306/2013, (EU) No 1308/2013 and (EU) No 510/2014 of the European Parliament and of the Council as regards the management system of tariff quotas with licences (OJ L 185, 12.6.2020, p. 24, ELI: http://data.europa.eu/eli/reg_impl/2020/761/oj).

⁽⁴⁾ Commission Implementing Regulation (EU) 2025/1272 of 6 May 2025 laying down rules for the application of Regulation (EU) No 1308/2013 of the European Parliament and of the Council with regard to the electronic system for agricultural non-customs formalities (ELAN) (OJ L, 2025/1272, 10.7.2025, ELI: http://data.europa.eu/eli/reg_impl/2025/1272/oj).

⁽⁵⁾ Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (OJ L 343, 29.12.2015, p. 558, ELI: http://data.europa.eu/eli/reg_impl/2015/2447/oj).

- (6) In order to provide clarity and certainty for operators and to ensure the accountability of the relevant actors, it is appropriate to amend the text of certain provisions of Implementing Regulation (EU) 2015/2447 to specify the actors involved in the processes.
- (7) Where non-preferential rules of origin are used for the application of Regulation (EU) 2026/1455 of the European Parliament and of the Council ⁽⁶⁾, the proof of origin should be reinforced to mitigate the risk of circumvention. For that purpose, as part of the proof of the origin of the goods, the declarant should provide evidence that the goods were transported directly from the declared country of origin and, if they were shipped through a third country, that they were not subject to any alteration after they were exported from the country of origin.
- (8) Implementing Regulation (EU) 2015/2447 should therefore be amended accordingly.
- (9) In view of the upcoming adoption of Regulation (EU) 2026/1455 and in order for the amendments provided for in this Regulation to be applied as soon as possible, this Regulation should enter into force on the day following that of its publication in the *Official Journal of the European Union*.
- (10) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

Article 1

Implementing Regulation (EU) 2015/2447 is amended as follows:

- (1) Article 57 is amended as follows:

- (a) paragraphs 1 to 4 are replaced by the following:

‘1. A certificate of origin relating to products originating in a third country for which special non-preferential import arrangements are established shall, where those arrangements refer to this Article, be made available in the electronic system for agricultural non-customs formalities (ELAN) in compliance with the requirements laid down in Annex XIV.8 to Commission Implementing Regulation (EU) 2020/761 (*).

References in special non-preferential import arrangements to certificates of origin issued in accordance with Articles 55 to 65 of Regulation (EEC) No 2454/93 shall be considered references to the certificates of origin referred to in this Article.

2. The competent authorities of the third country where the products to which the special non-preferential import arrangements apply originate or a reliable agency duly authorised by those authorities for that purpose (issuing authorities), shall issue certificates of origin, provided that the origin of the products has been determined in accordance with Article 60 of the Code.

3. The issuing authorities shall issue certificates of origin before the products to which they relate are declared for export in the third country of origin.

4. By way of derogation from paragraph 3, the issuing authorities may issue a certificate of origin after the export of the products to which it relates where the failure to issue the certificate at the time of export was the result of an error, an involuntary omission or special circumstances.

⁽⁶⁾ Regulation (EU) 2026/1455 of the European Parliament and of the Council of 25 June 2026 on the adjustment of customs duties on the imports of certain goods originating in the United States of America and opening of tariff quotas for imports of certain goods originating in the United States of America (OJ L, 2026/1455, 30.6.2026, ELI: <http://data.europa.eu/eli/reg/2026/1455/oj>).

The issuing authorities may retrospectively issue a certificate of origin provided for in paragraph 1 only if they are satisfied that the particulars in the exporter's application correspond to those in the relevant export file.

(*) Commission Implementing Regulation (EU) 2020/761 of 17 December 2019 laying down rules for the application of Regulations (EU) No 1306/2013, (EU) No 1308/2013 and (EU) No 510/2014 of the European Parliament and of the Council as regards the management system of tariff quotas with licenses (OJ L 185, 12.6.2020, p. 24, ELI: http://data.europa.eu/eli/reg_impl/2020/761/oj).;

(b) the following paragraph 5 is added:

‘5. During the transitional periods laid down in Articles 72a to 72d of Implementing Regulation (EU) 2020/761, a certificate of origin relating to products originating in a third country for which special non-preferential import arrangements are established may, where those arrangements refer to this Article, be issued using one of the following:

- (a) the form set out in Annex 22-14 to this Regulation in compliance with the technical specifications laid down therein;
- (b) the template set out in Part B of Annex II to Commission Implementing Regulation (EU) 2020/1988 (*);
- (c) the form set out in Annex XVII to Implementing Regulation (EU) 2020/761.

Where certificates of origin using the form set out in Annex 22-14 to this Regulation are issued electronically or signed by means of an electronic signature, they shall contain the particulars of that form, including the stamp and signature.

The issuing authorities shall keep a copy of each certificate of origin issued.

(*) Commission Implementing Regulation (EU) 2020/1988 of 11 November 2020 laying down rules for the application of Regulations (EU) No 1308/2013 and (EU) No 510/2014 of the European Parliament and of the Council as regards the administration of import tariff quotas in accordance with the “first come, first served” principle (OJ L 422, 14.12.2020, p. 4, ELI: http://data.europa.eu/eli/reg_impl/2020/1988/oj).;

(2) Article 58 is amended as follows:

(a) in paragraph 1, second subparagraph, point (a) is replaced by the following:

‘(a) the names and addresses of the issuing authorities;’;

(b) the following paragraph 1a is inserted:

‘1a. During the transitional periods laid down in Articles 72a to 72d of Implementing Regulation (EU) 2020/761, the third countries concerned shall also send to the Commission:

- (a) specimens of the stamps used by the authorities of the third countries using the form set out in Annex 22-14 to this Regulation;
- (b) where available, information on where the authenticity of a certificate of origin issued electronically or signed by means of an electronic signature using the form set out in Annex 22-14 to this Regulation can be verified using an online database.

The Commission shall transmit the information specified in this paragraph to the competent authorities of the Member States.’;

(c) paragraph 2 is replaced by the following:

‘2. Where a third country fails to send the information specified in paragraphs 1 and 1a to the Commission, the competent authorities in the Union shall refuse the use of the special non-preferential import arrangements.’;

(3) Article 59 is amended as follows:

(a) paragraph 2 is amended as follows:

(i) the first subparagraph is replaced by the following:

‘Where the customs authorities have reasonable doubts as to the accuracy of the information contained in a certificate of origin and where they carry out random subsequent verifications, they shall request the authority referred to in Article 58(1), point (b) of this Regulation to verify whether the declared origin was established correctly and in accordance with Article 60 of the Code.’;

(ii) the following subparagraph is inserted after the first subparagraph:

‘Where, during the transitional periods laid down in Articles 72a to 72d of Implementing Regulation (EU) 2020/761, the customs authorities have reasonable doubts as to the authenticity of a certificate of origin, they shall request the authority referred to in Article 58(1), point (b), of this Regulation or the licence issuing authorities printing that certificate in accordance with Article 72b of Implementing Regulation (EU) 2020/761 to verify whether that certificate of origin is authentic.’;

(iii) the second and third subparagraphs are replaced by the following:

‘The customs authorities shall return the certificate of origin or a copy thereof to the authority referred to in Article 58(1), point (b), of this Regulation. If an invoice has accompanied the declaration, the original invoice or a copy thereof shall be attached to the returned certificate of origin.

The customs authorities shall give, where appropriate, the reasons for the subsequent verification and provide any information in their possession suggesting that the particulars given on the certificate of origin are inaccurate.’;

(iv) the following subparagraph is added:

‘Where the customs authorities request the verification of the authenticity of a certificate of origin, they shall provide any information in their possession suggesting that the certificate of origin is not authentic.’;

(b) paragraph 3 is replaced by the following:

‘3. The authority referred to in Article 58(1), point (b), of this Regulation or the licence issuing authority referred to in paragraph 2, second subparagraph, of this Article shall communicate the results of the verification to the customs authorities as soon as possible.

Where there is no reply within 6 months after sending a request in accordance with paragraph 2, the customs authorities shall refuse the use of the special non-preferential import arrangement for the products in question.’;

(4) the following Article 59a is inserted:

‘Article 59a

Proof of origin for the application of Regulation (EU) 2026/1455

(Article 61 of the Code)

Where non-preferential rules of origin are used for the application of Regulation (EU) 2026/1455 of the European Parliament and of the Council (*), the proof of non-preferential origin shall also include evidence showing that the goods were transported directly from the country of origin to the Union, or remained under customs supervision during their transport through other countries, or when stored or split in those countries the goods did not undergo any alteration other than to preserve them in good condition or by adding or affixing marks, labels, seals or any documentation to ensure compliance with specific requirements.

(*) Regulation (EU) 2026/1455 of the European Parliament and of the Council of 25 June 2026 on the adjustment of customs duties on the imports of certain goods originating in the United States of America and opening of tariff quotas for imports of certain goods originating in the United States of America (OJ L, 2026/1455, 30.6.2026, ELI: <http://data.europa.eu/eli/reg/2026/1455/oj>);

- (5) Annex 22-14 is amended in accordance with the Annex to this Regulation.

Article 2

This Regulation shall enter into force on the day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 25 June 2026.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX

In Annex 22-14 to Implementing Regulation (EU) 2015/2447, point 3 is replaced by the following:

- ‘3. Where certificates of origin are issued in paper form, they shall measure 210 × 297 mm; a tolerance of up to plus 8 mm or minus 5 mm in the length may be allowed. The paper used shall be white, not containing mechanical pulp, and shall weigh not less than 40 g/m². The face of the original shall have a printed yellow guilloche pattern background making any falsification by mechanical or chemical means apparent.

Where certificates of origin in the form set out in this Annex are issued electronically or signed by means of an electronic signature, they shall bear authenticity markings used by the respective third country.’
