

COMMISSION IMPLEMENTING REGULATION (EU) 2015/428**of 10 March 2015****amending Regulation (EEC) No 2454/93 and Regulation (EU) No 1063/2010 as regards the rules of origin relating to the scheme of generalised tariff preferences and preferential tariff measures for certain countries or territories**

THE EUROPEAN COMMISSION,

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

Having regard to Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code ⁽¹⁾, and in particular Article 247 thereof,

Whereas:

- (1) Commission Regulation (EEC) No 2454/93 ⁽²⁾, as amended by Regulation (EU) No 1063/2010 ⁽³⁾ and Implementing Regulation (EU) No 530/2013 ⁽⁴⁾, provided for a reform of the way in which the origin of goods is certified for the purposes of the Union's scheme of generalised tariff preferences ('GSP'). The reform introduced a system of self-certification of origin of goods by exporters registered for that purpose by the beneficiary countries or by the Member States, the implementation of which was deferred until 1 January 2017. The underlying principle behind the reform is that, since exporters are in the best position to know the origin of their products, it is appropriate to require that they directly provide their customers with statements on origin. In order to allow beneficiary countries and Member States to register exporters, the Commission is to establish an electronic system of registered exporters ('the REX system').
- (2) Further requirements of the REX system have been clarified. Those requirements make it necessary to modify a number of provisions relating to GSP rules of origin.
- (3) Norway and Switzerland also grant unilateral tariff preferences to imports from beneficiary countries. In the course of the discussions held by the Commission with Norway and Switzerland in accordance with the authorisation the Commission received from the Council to re-negotiate with those two countries the existing agreements ⁽⁵⁾ regarding the mutual acceptance of replacement proofs of origin and the extension of bilateral cumulation to materials originating in Norway and Switzerland, it has been agreed that Norway and Switzerland are also to apply the registered exporter system and to use the REX system. The same possibility should be offered to Turkey once that country fulfils certain conditions laid down in Regulation (EEC) No 2454/93. The necessary adjustments should therefore be introduced in order to ensure the proper functioning of the cooperation between the Union, Norway, Switzerland and Turkey.
- (4) An importer using a statement on origin should be able to verify the validity of the registered exporter number of the registered exporter who made it out. Therefore, the data of the REX system should be published on a public website.
- (5) The existing rules concerning the registered exporters system are to become applicable on 1 January 2017. In order to avoid that those rules are affected at the stage of their implementation, the modifications introduced by this Regulation should become applicable before that date.

⁽¹⁾ OJ L 302, 19.10.1992, p. 1.

⁽²⁾ 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 (OJ L 253, 11.10.1993, p. 1).

⁽³⁾ Commission Regulation (EU) No 1063/2010 of 18 November 2010 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (OJ L 307, 23.11.2010, p. 1).

⁽⁴⁾ Commission Implementing Regulation (EU) No 530/2013 of 10 June 2013 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (OJ L 159, 11.6.2013, p. 1).

⁽⁵⁾ Council Decision 2001/101/EC of 5 December 2000 concerning the approval of an Agreement in the form of an Exchange of Letters between the Community and each of the EFTA countries that grants tariff preferences under the Generalised System of Preferences (Norway and Switzerland), providing that goods with content of Norwegian or Swiss origin shall be treated on their arrival on the customs territory of the Community as goods with content of Community origin (reciprocal agreement) (OJ L 38, 8.2.2001, p. 24).

- (6) Under the existing rules, only exporters in beneficiary countries and in the Union are eligible for registration. As Norway and Switzerland as well as Turkey, once that country fulfils certain conditions, are to apply the registered exporters system, their exporters should also have the possibility to be registered in order to be entitled to make out statements on origin in the context of bilateral cumulation or to make out replacement statements on origin in the context of the re-consignment of goods.
- (7) The current rules concerning the time limits for the setting-up of the REX system do not sufficiently take into account the capacity of beneficiary countries to manage the registration procedure and to implement the system as of 2017. Therefore, transitional measures and a phasing-in approach until 31 December 2019 with a possible extension period of six months should be provided for. From 30 June 2020, to be entitled to the GSP preferential tariff treatment, all consignments containing originating products the total value of which exceeds EUR 6 000 will have to be accompanied by a statement on origin made out by a registered exporter.
- (8) The Commission, the competent authorities of beneficiary countries and the customs authorities of the Member States as well as of Norway, Switzerland and Turkey, once that country fulfils certain conditions, need to have access to the data registered in the system. In order to ensure proper protection of personal data, detailed rules concerning in particular the scope of access to and the purpose of processing of those data, as well as the right of exporters to obtain modification, erasure or blocking of those data, should be set out.
- (9) This Regulation should in no way affect the level of protection of individuals with regard to the processing of data under the provisions of Directive 95/46/EC of the European Parliament and of the Council ⁽¹⁾ and national law implementing that Directive and, in particular, does not alter either the obligations of Member States relating to their processing of data under Directive 95/46/EC or the obligations of the Union institutions and bodies relating to their processing of data under Regulation (EC) No 45/2001 of the European Parliament and of the Council ⁽²⁾ when fulfilling their responsibilities.
- (10) The data retention period for data relating to a registered exporter whose registration is revoked should be determined, taking account of the actual need for retaining such data and the retention period already set out in the laws of the Member States.
- (11) The rules concerning the splitting of consignments should be adjusted so as to clarify that the splitting of consignments may only take place where carried out by exporters or under their responsibility.
- (12) The conditions for the retrospective issuing of certificates of origin Form A should provide for the additional case where the final destination of the products is determined during the transportation or storage of the products and after possible splitting.
- (13) As the status of some countries under the GSP Scheme changed on 1 January 2015 from that of beneficiary country to that of eligible country, the competent authorities of those countries will no longer be able to issue Form A certificates for goods originating in another country of the same regional group which is still a beneficiary country, as they used to in accordance with second and third subparagraphs of Article 86(4). In order to allow exporters of goods from beneficiary countries to continue to transport their goods via their regular trade routes through the countries having changed their status without interruption during the period from 1 January 2015 until the entry into force of this Regulation, the amendments to the rules concerning retrospective issuing of certificates Form A should apply with retroactive effect from 1 January 2015.
- (14) The current rules, procedures and methods of administrative cooperation applicable until the registered exporter system is applied stipulate that exporting beneficiary countries shall, on their own initiative or at the request of the customs authorities of Member States, carry out appropriate inquiries if the verification procedure or any other available information appears to indicate that the rules of origin are being contravened. The same obligation should continue to be applicable after the registered exporter system is applied.

⁽¹⁾ Directive 95/46/EC of the European Parliament and of the Council of 24 October 1995 on the protection of individuals with regard to the processing of personal data and on the free movement of such data (OJ L 281, 23.11.1995, p. 31).

⁽²⁾ Regulation (EC) No 45/2001 of the European Parliament and of the Council of 18 December 2000 on the protection of individuals with regard to the processing of personal data by the Community institutions and bodies and on the free movement of such data (OJ L 8, 12.1.2001, p. 1).

- (15) In order to ensure legal certainty, the transitional rules concerning the application of the system of self-certification of origin by registered exporters currently set out in the amending Regulation (EU) No 1063/2010 should be incorporated directly into Regulation (EEC) No 2454/93.
- (16) A new heading of the Harmonised Commodity Description and Coding System with its rules should be introduced into Part II of Annex 13a so as to take account of apparels not knitted or crocheted (heading 62) but having knitted or crocheted parts.
- (17) Following the addition of Spanish to the languages in which a statement on origin may be made out, Annex 13d referred to in Article 95(3) of Regulation (EEC) No 2454/93 should be amended by adding a Spanish version of the statement on origin.
- (18) Annex 17 should be amended in order to introduce a tolerance in width up to which certificates of origin Form A may not comply with measurement requirements. At the same time, the list of countries which accept certificates of origin Form A for the purpose of the Union's scheme of generalised tariff preferences should be amended by adding Croatia.
- (19) Article 109 should be supplemented by a provision concerning the endorsement of Box 7 of movement certificate EUR.1 and invoice declarations, which should contain additional indications clarifying the legal framework under which such proofs are issued or made out.
- (20) Regulation (EEC) No 2454/93 should therefore be amended accordingly.
- (21) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EEC) No 2454/93 is amended as follows:

- (1) Article 66a is added as follows:

'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.'

- (2) Article 67 is amended as follows:

- (a) In paragraph 1, points (m) and (n) are replaced by the following:

- (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.'

(b) In paragraph 1, points (u) and (v) are replaced by the following:

‘(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.’

(c) The following paragraph 3 is added:

‘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.’

(3) In Article 68, paragraph 3 is replaced by the following:

‘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.’

(4) Article 69 is replaced by the following:

‘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.’

(5) The following Articles 69a, 69b and 69c are inserted:

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.'

- (6) Articles 70 and 71 are replaced by the following:

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.'

- (7) Article 74 is replaced by the following:

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.'

- (8) In Article 84, the following is added as a second subparagraph:

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

- (9) Article 86 is amended as follows:

- (a) paragraph 2(a) is replaced by the following:

'(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) in paragraph 4 the third subparagraph is replaced by the following:

'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.'

(c) the following paragraph 10 is added:

'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.'

(10) In Article 88, paragraph 1 is deleted.

(11) In Part I, Title IV, Chapter 2, Section 1, the title of Subsection 5 is replaced by the following:

'Subsection 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'

(12) Articles 90 to 95 are replaced by the following:

'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 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".

(13) In Article 96, paragraph 2 is replaced by the following:

'2. A statement on origin shall be valid for 12 months from the date on which it is made out.'

(14) The following Article 96a is added in Subsection 6, before Article 97:

'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.'

(15) In Part I, Title IV, Chapter 2, Section 1, the title of Subsection 6 is replaced by the following:

'Subsection 6

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

(16) In Part I, Title IV, Chapter 2, Section 1, the title of Subsection 7 is replaced by the following:

'Subsection 7

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

(17) In Part I, Title IV, Chapter 2, Section 1, the title of Subsection 8 is replaced by the following:

'Subsection 8

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

(18) Article 97 is replaced by the following:

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.

(19) Article 97d is replaced by the following:

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:
- all particulars of the re-consigned products;
 - the date on which the initial statement on origin was made out;
 - the information specified in Annex 13d;
 - the name and address of the re-consignor of the products in the Union and, where applicable, his number of registered exporter;
 - the name and address of the consignee in the Union or, where applicable, in Norway, Switzerland or Turkey, once that country fulfils certain conditions;
 - 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.'

(20) In Article 97h, the following paragraph 3 is added:

'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.'

(21) Article 97i is deleted.

(22) In Part I, Title IV, Chapter 2, the title of Section 1A is replaced by the following:

'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'

(23) In Article 97l:

(a) paragraphs 2, 3 and 4 are replaced by the following:

'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:

- it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
- 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
- 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.’

(b) Paragraph 6 is replaced by the following:

‘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.’

(24) In Article 97p, paragraph 6 is replaced by the following:

‘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.’

(25) In Article 109, the following is added as the second paragraph:

‘Box 7 of movement certificates EUR.1 or invoice declarations shall contain the indication “Autonomous trade measures” or “Mesures commerciales autonomes”.’

(26) Annex 13a is amended in accordance with Annex I to this Regulation.

(27) Annexes 13c and 13d are replaced by the text set out in Annex II to this Regulation.

(28) Annex 17 is amended in accordance with Annex III to this Regulation.

Article 2

Regulation (EU) No 1063/2010 is amended as follows:

(1) Article 2 is deleted.

(2) In Article 3, paragraphs 3, 4 and 5 are deleted.

Article 3

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

Article 1(7) and Article 1(23) shall apply from 1 January 2015.

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

Done at Brussels, 10 March 2015.

For the Commission
The President
Jean-Claude JUNCKER

ANNEX I

In Part II of Annex 13a of Regulation (EEC) No 2454/93, the following text is inserted between the items 'ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211 — Women's, girls' and babies' clothing and clothing accessories for babies, embroidered' and 'ex 6210 and 6216 — Fire-resistant equipment of fabric covered with foil of aluminised polyester':

'ex 6212	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, knitted or crocheted		
	— Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	(a) LDCs Manufacture from fabric	(b) Other beneficiary countries Knitting and making-up (including cutting) ⁽⁷⁾ ⁽⁹⁾
	— Other	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting (knitted to shape products) or Dyeing of yarn of natural fibres accompanied by knitting (knitted to shape products) ⁽⁷⁾	

⁽⁷⁾ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁽⁹⁾ See Introductory Note 7.

ANNEX II

'ANNEX 13c

(referred to in Article 92)

APPLICATION TO BECOME A REGISTERED EXPORTER**for the purpose of schemes of generalised tariff preferences of the European Union, Norway, Switzerland and Turkey ⁽¹⁾**

1. Exporter's name, full address and country, EORI or TIN ⁽²⁾.

2. Contact details including telephone and fax number as well as e-mail address where available.

3. Specify whether the main activity is producing or trading.

4. Indicative description of goods which qualify for preferential treatment, including indicative list of Harmonised System headings (or chapters where goods traded fall within more than 20 Harmonised System headings).

5. Undertakings to be given by an exporter

The undersigned hereby:

- declares that the above details are correct,
- certifies that no previous registration has been revoked; conversely, certifies that the situation which led to any such revocation has been remedied,
- undertakes to make out statements on origin only for goods which qualify for preferential treatment and comply with the origin rules specified for those goods in the Generalised System of Preferences,
- undertakes to maintain appropriate commercial accounting records for production/supply of goods qualifying for preferential treatment and to keep them for at least three years from the end of the calendar year in which the statement on origin was made out,
- undertakes to immediately notify the competent authority of changes as they arise to his registration data since acquiring the number of registered exporter,
- undertakes to cooperate with the competent authority;
- undertakes to accept any checks on the accuracy of his statements on origin, including verification of accounting records and visits to his premises by the European Commission or Member States' authorities, as well as the authorities of Norway, Switzerland and Turkey (applicable only to exporters in beneficiary countries),

- undertakes to request his removal from the system, should he no longer meet the conditions for exporting any goods under the scheme,
- undertakes to request his removal from the system, should he no longer intend to export such goods under the scheme.

.....

Place, date, signature of authorised signatory, name and job title

6. Prior specific and informed consent of exporter to the publication of his data on the public website

The undersigned is hereby informed that the information supplied in this application may be disclosed to the public via the public website. The undersigned accepts the publication and disclosure of this information via the public website. The undersigned may withdraw his consent to the publication of this information via the public website by sending a request to the competent authorities responsible for the registration.

.....

Place, date, signature of authorised signatory, name and job title

7. Box for official use by competent authority

The applicant is registered under the following number:

Registration Number:

Date of registration

Date from which the registration is valid

Signature and stamp

Information notice

concerning the protection and processing of personal data incorporated in the system

1. Where the European Commission processes personal data contained in this application to become a registered exporter, Regulation (EC) No 45/2001 of the European Parliament and of the Council on the protection of individuals with regard to the processing of personal data by the Union institutions and bodies and on the free movement of such data will apply. Where the competent authorities of a beneficiary country or a third country implementing Directive 95/46/EC process personal data contained in this application to become a registered exporter, the relevant national provisions of the aforementioned Directive will apply.
2. Personal data in respect of the application to become a registered exporter are processed for the purpose of EU GSP rules of origin as defined in the relevant EU legislation. The said legislation providing for EU GSP rules of origin constitutes the legal basis for processing personal data in respect of the application to become a registered exporter.
3. The competent authority in a country where the application has been submitted is the controller with respect to processing of the data in the REX system.

The list of competent authorities/customs departments is published on the website of the Commission.
4. Access to all data of this application is granted through a user ID/password to users in the Commission, the competent authorities of beneficiary countries and the customs authorities in the Member States, Norway, Switzerland and Turkey.

5. The data of a revoked registration shall be kept by the competent authorities of the beneficiary country and the customs authorities of Member States in the REX system for 10 calendar years. This period shall run from the end of the year in which the revocation of a registration has taken place.
6. The data subject has a right of access to the data relating to him that will be processed through the REX system and, where appropriate, the right to rectify erase or block data in accordance with Regulation (EC) No 45/2001 or the national laws implementing Directive 95/46/EC. Any requests for right of access, rectification, erasure or blocking shall be submitted to and processed by the competent authorities of beneficiary countries and the customs authorities of Member States responsible for the registration, as appropriate. Where the registered exporter has submitted a request for the exercise of that right to the Commission, the Commission shall forward such requests to the competent authorities of the beneficiary country or the customs authorities of Member States concerned, respectively. If the registered exporter failed 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.
7. Complaints can be addressed to the relevant national data protection authority. The contact details of the national data protection authorities are available on the website of the European Commission, Directorate-General for Justice: (http://ec.europa.eu/justice/data-protection/bodies/authorities/eu/index_en.htm#h2-1). Where the complaint concerns processing of data by the European Commission, it should be addressed to the European Data Protection Supervisor (EDPS).

(<http://www.edps.europa.eu/EDPSWEB/>)

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- ⁽¹⁾ The present application form is common to the GSP schemes of four entities: the Union (EU), Norway, Switzerland and Turkey ('the entities'). Please note, however, that the respective GSP schemes of these entities may differ in terms of country and product coverage. Consequently, a given registration will only be effective for the purpose of exports under the GSP scheme(s) that consider(s) your country as a beneficiary country.
 - ⁽²⁾ The indication of EORI number is mandatory for EU exporters and re-consignors. For exporters in beneficiary countries, Norway, Switzerland and Turkey, the indication of TIN is mandatory.

ANNEX 13d

(Referred to in Article 95(3))

STATEMENT ON ORIGIN

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

French version

L'exportateur ... (Numéro d'exportateur enregistré ⁽²⁾ ⁽³⁾ ⁽⁴⁾) des produits couverts par le présent document déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle ... ⁽⁵⁾ au sens des règles d'origine du Système des préférences tarifaires généralisées de l'Union européenne et que le critère d'origine satisfait est ... ⁽⁶⁾.

English version

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

Spanish version

El exportador ... (Número de exportador registrado ⁽²⁾ ⁽³⁾ ⁽⁴⁾) de los productos incluidos en el presente documento declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial ... ⁽⁵⁾ en el sentido de las normas de origen del Sistema de preferencias generalizado de la Unión Europea y que el criterio de origen satisfecho es ... ⁽⁶⁾.

⁽¹⁾ Where the statement on origin replaces another statement in accordance with Article 97d(2) and (3), the replacement statement on origin shall bear the mention "Replacement statement" or "Attestation de remplacement" or "Comunicación de sustitución". The replacement shall also indicate the date of issue of the initial statement and all other necessary data according to Article 97d(6).

⁽²⁾ Where the statement on origin replaces another statement in accordance with subparagraph 1 of Article 97d(2) and paragraph (3) of Article 97d, the re-consignor of the goods making out such a statement shall indicate his name and full address followed by his number of registered exporter.

⁽³⁾ Where the statement on origin replaces another statement in accordance with subparagraph 2 of Article 97d(2), the re-consignor of the goods making out such a statement shall indicate his name and full address followed by the mention (*French version*) "agissant sur la base de l'attestation d'origine établie par [nom et adresse complète de l'exportateur dans le pays bénéficiaire] enregistré sous le numéro suivant [Numéro d'exportateur enregistré dans le pays bénéficiaire]" (*English version*) "acting on the basis of the statement on origin made out by [name and complete address of the exporter in the beneficiary country] registered under the following number [Number of Registered Exporter of the exporter in the beneficiary country]" (*Spanish version*) "actuando sobre la base de la comunicación extendida por [nombre y dirección completa del exportador en el país beneficiario], registrado con el número siguiente [Número de exportador registrado del exportador en el país beneficiario]."

⁽⁴⁾ Where the statement on origin replaces another statement in accordance with Article 97d(2), the re-consignor of the goods shall indicate the number of registered exporter only if the value of originating products in the initial consignment exceeds EUR 6 000.

⁽⁵⁾ Country of origin of products to be indicated. When the statement on origin relates, in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 97j, the exporter must clearly indicate them in the document on which the statement is made out by means of the symbol "XC/XL".

⁽⁶⁾ Products wholly obtained: enter the letter "P"; Products sufficiently worked or processed: enter the letter "W" followed by a heading of the Harmonised System (example "W" 9618).

Where appropriate, the above mention shall be replaced with one of the following indications:

- (a) In the case of bilateral cumulation: "EU cumulation", "Cumul UE" or "Acumulación UE".
- (b) In the case of cumulation with Norway, Switzerland or Turkey: "Norway cumulation", "Switzerland cumulation", "Turkey cumulation", "Cumul Norvège", "Cumul Suisse", "Cumul Turquie" or "Acumulación Noruega", "Acumulación Suiza", or "Acumulación Turquía".
- (c) In the case of regional cumulation: "regional cumulation", "cumul regional" or "Acumulación regional".
- (d) In the case of extended cumulation: "extended cumulation with country x", "cumul étendu avec le pays x" or "Acumulación ampliada con el país x".

ANNEX III

Annex 17 is amended as follows:

(a) Point 2 of the introductory notes is replaced by the following text:

'2. Each certificate shall measure 210 × 297 mm; a tolerance of up to minus 5 mm or plus 8 mm in the length and in the width may be allowed. The paper used shall be white writing paper, sized, not containing mechanical pulp and weighing not less than 25 g/m². It shall have a printed green guilloche-pattern background making any falsification by mechanical or chemical means apparent to the eye.

If the certificates have several copies, only the top copy which is the original shall be printed with a green guilloche-pattern background.'

(b) Point 4 of the introductory notes is replaced by the following text:

'4. Certificates bearing older versions of the notes on the back of the form may also be used until existing stocks are exhausted.'

(c) The notes relating to the specimens of the form in two languages and which follow those specimens are replaced respectively by the following:

'NOTES (2013)

I. Countries which accept Form A for the purposes of the Generalised System of Preferences (GSP)

Australia (*)	European Union:	France	Netherlands
Belarus	Austria	Germany	Poland
Canada	Belgium	Greece	Portugal
Iceland	Bulgaria	Hungary	Romania
Japan	Croatia	Ireland	Slovakia
New Zealand (**)	Cyprus	Italy	Slovenia
Norway	Czech Republic	Latvia	Spain
Russian Federation	Denmark	Lithuania	Sweden
Switzerland including Liechtenstein (***)	Estonia	Luxembourg	United Kingdom
Turkey	Finland	Malta	
United States of America (****)			

Full details of the conditions covering admission to the GSP in these countries are obtainable from the designated authorities in the exporting preference-receiving countries or from the customs authorities of the preference-giving countries listed above. An information note is also obtainable from the UNCTAD secretariat.

(*) For Australia, the main requirement is the exporter's declaration on the normal commercial invoice. Form A, accompanied by the normal commercial invoice, is an acceptable alternative, but official certification is not required

(**) Official certification is not required.

(***) The Principality of Liechtenstein forms, pursuant to the Treaty of 29 March 1923, a customs union with Switzerland.

(****) The United States does not require GSP Form A. A declaration setting forth all pertinent detailed information concerning the production or manufacture of the merchandise is considered sufficient only if requested by the district collector of Customs.

II. General conditions

To qualify for preference, products must:

- (a) fall within a description of products eligible for preference in the country of destination. The description entered on the form must be sufficiently detailed to enable the products to be identified by the customs officer examining them;
- (b) comply with the rules of origin of the country of destination. Each article in a consignment must qualify separately in its own right; and,
- (c) comply with the consignment conditions specified by the country of destination. In general, products must be consigned direct from the country of exportation to the country of destination but most preference-giving countries accept passage through intermediate countries subject to certain conditions. (For Australia, direct consignment is not necessary).

III. Entries to be made in Box 8

Preference products must either be wholly obtained in accordance with the rules of the country of destination or sufficiently worked or processed to fulfil the requirements of that country's origin rules.

- (a) Products wholly obtained: for export to all countries listed in Section I, enter the letter "P" in Box 8 (for Australia and New Zealand Box 8 may be left blank).
- (b) Products sufficiently worked or processed: for export to the countries specified below, the entry in Box 8 should be as follows:
 - (1) United States of America: for single country shipments, enter the letter "Y" in Box 8, for shipments from recognised associations of counties, enter the letter "Z", followed by the sum of the cost or value of the domestic materials and the direct cost of processing, expressed as a percentage of the ex-factory price of the exported products; (example "Y" 35 % or "Z" 35 %).
 - (2) Canada: for products which meet origin criteria from working or processing in more than one eligible least developed country, enter letter "G" in Box 8; otherwise "F".
 - (3) Iceland, the European Union, Japan, Norway, Switzerland including Liechtenstein, and Turkey; enter the letter "W" in Box 8 followed by the Harmonised Commodity Description and coding system (Harmonised System) heading at the 4-digit level of the exported product (example "W" 96.18).
 - (4) Russian Federation: for products which include value added in the exporting preference-receiving country, enter the letter "Y" in Box 8 followed by the value of imported materials and components expressed as a percentage of the fob price of the exported products (example "Y" 45 %); for products obtained in a preference-receiving country and worked or processed in one or more other such countries, enter "Pk".
 - (5) Australia and New Zealand: completion of Box 8 is not required. It is sufficient that a declaration be properly made in Box 12.

NOTES (2013)

I. Pays acceptant la formule A aux fins du système des préférences généralisées (SPG):

Australie (*)	Union européenne:	Finlande	Pays-Bas
Bélarus	Allemagne	France	Pologne
Canada	Autriche	Grèce	Portugal
Etats-Unis d'Amérique (**)	Belgique	Hongrie	République tchèque
Fédération de Russie	Bulgarie	Irlande	Roumanie
Islande	Chypre	Italie	Royaume-Uni
Japon	Croatie	Lettonie	Slovaquie
Norvège	Danemark	Lituanie	Slovénie
Nouvelle-Zélande (**)	Espagne	Luxembourg	Suède
Suisse y compris Liechtenstein (****)	Estonie	Malte	
Turquie			

Des détails complets sur les conditions régissant l'admission au bénéfice du SGP dans ce pays peuvent être obtenus des autorités désignées par les pays exportateurs bénéficiaires ou de l'administration des douanes des pays donneurs qui figurent dans la liste ci-dessus. Une note d'information peut également être obtenue du secrétariat de la CNUCED.

II. Conditions générales

Pour être admis au bénéfice des préférences, les produits doivent:

- correspondre à la définition établie des produits pouvant bénéficier du régime de préférences dans les pays de destination. La description figurant sur la formule doit être suffisamment détaillée pour que les produits puissent être identifiés par l'agent des douanes qui les examine;
- satisfaire aux règles d'origine du pays de destination. Chacun des articles d'une même expédition doit répondre aux conditions prescrites; et
- satisfaire aux conditions d'expédition spécifiées par le pays de destination. En général, les produits doivent être expédiés directement du pays d'exportation au pays de destination; toutefois, la plupart des pays donneurs de préférences acceptent sous certaines conditions le passage par des pays intermédiaires (pour l'Australie, l'expédition directe n'est pas nécessaire).

(*) Pour l'Australie, l'exigence de base est une attestation de l'exportateur sur la facture habituelle. La formule A, accompagnée de la facture habituelle, peut être acceptée en remplacement, mais une certification officielle n'est pas exigée.

(**) Un visa officiel n'est pas exigé.

(***) Les Etats-Unis n'exigent pas de certificat SGP Formule A. Une déclaration reprenant toute information appropriée et détaillée concernant la production ou la fabrication de la marchandise est considérée comme suffisante, et doit être présentée uniquement à la demande du receveur des douanes du district (District collector of Customs).

(****) D'après l'Accord du 29 mars 1923, la Principauté du Liechtenstein forme une union douanière avec la Suisse.

III. Indications à porter dans la case 8

Pour bénéficier des préférences, les produits doivent avoir été, soit entièrement obtenus, soit suffisamment ouvrés ou transformés conformément aux règles d'origine des pays de destination.

- (a) Produits entièrement obtenus: pour l'exportation vers tous les pays figurant dans la liste de la section, il y a lieu d'inscrire la lettre "P" dans la case 8 (pour l'Australie et la Nouvelle-Zélande, la case 8 peut être laissée en blanc).
 - (b) Produits suffisamment ouvrés ou transformés: pour l'exportation vers les pays figurant ci-après, les indications à porter dans la case 8 doivent être les suivantes:
 - (1) Etats Unis d'Amérique: dans le cas d'expédition provenant d'un seul pays, inscrire la lettre "Y" ou, dans le cas d'expéditions provenant d'un groupe de pays reconnu comme un seul, la lettre "Z", suivie de la somme du coût ou de la valeur des matières et du coût direct de la transformation, exprimée en pourcentage du prix départ usine des marchandises exportées (exemple: "Y" 35 % ou "Z" 35 %);
 - (2) Canada: il y a lieu d'inscrire dans la case 8 la lettre "G" pour les produits qui satisfont aux critères d'origine après ouvrison ou transformation dans plusieurs des pays les moins avancés; sinon, inscrire la lettre "F";
 - (3) Islande, Japon, Norvège, Suisse y compris Liechtenstein, Turquie et l'Union européenne: inscrire dans la case 8 la lettre "W" suivie de la position tarifaire à quatre chiffres occupée par le produit exporté dans le Système harmonisé de désignation et de codification des marchandises (Système harmonisé) (exemple "W" 96.18);
 - (4) Fédération de Russie: pour les produits avec valeur ajoutée dans le pays exportateur bénéficiaire de préférences, il y a lieu d'inscrire la lettre "Y" dans la case 8, en la faisant suivre de la valeur des matières et des composants importés, exprimée en pourcentage du prix fob des marchandises exportées (exemple: "Y" 45 %); pour les produits obtenus dans un pays bénéficiaire de préférences et ouvrés ou transformés dans un ou plusieurs autres pays bénéficiaires, il y a lieu d'inscrire les lettre "Pk" dans la case 8;
 - (5) Australie et Nouvelle-Zélande: il n'est pas nécessaire de remplir la case 8. Il suffit de faire une déclaration appropriée dans la case 12.
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