

Notice to importers concerning the application of the Registered Exporter System within the framework of the Generalised System of Preferences of the European Union

(2018/C 222/08)

By virtue of Regulation (EU) No 978/2012 of the European Parliament and of the Council of 25 October 2012 applying a scheme of generalised tariff preferences and repealing Council Regulation (EC) No 732/2008 ⁽¹⁾, the European Union grants trade preferences to developing countries, in the framework of its scheme of generalised tariff preferences. In accordance with Article 33(2) of that Regulation, the rules of origin concerning the definition of the concept of originating products, the procedures and the methods of administrative cooperation related thereto, are to be those laid down in the customs legislation, namely Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code ⁽²⁾ and 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 as regards detailed rules laying down the Union Customs Code ⁽³⁾.

With the reform of the rules of origin of the Generalised System of Preferences (GSP) in 2010, the decision was taken to replace as from 2017 the system of certification of origin of goods with FORM A certificates by a system of self-certification of origin of goods by registered exporters (using 'statements on origin'). The new system was given the name of 'Registered Exporter system' (the REX system). Under the new legislation, invoice declarations for consignments containing originating products whose total value does not exceed EUR 6 000 are replaced by statements on origin which may be made out by any exporter.

The REX system applies since 1 January 2017 for GSP beneficiary countries or territories. However, according to Article 79 of Regulation (EU) 2015/2447, the possibility was offered to all GSP beneficiary countries and territories to decide themselves if they preferred to start the application of the REX system in 2017, in 2018, or in 2019. In each case, a transition period of one year was granted and that transition period could be prolonged for six additional months, upon notification by a beneficiary country or territory to the European Commission.

During the transitional period, the competent authorities in the GSP beneficiary countries or territories may continue issuing FORM A certificates of origin for not yet registered exporters. For those who have been registered, only the REX system is applicable.

The REX system started as from 1 January 2017 for the following GSP beneficiary countries or territories: Angola, Burundi, Bhutan, Democratic Republic of Congo, Central African Republic, Comoros, Congo, Cook Islands, Djibouti, Ethiopia, Micronesia, Equatorial Guinea, Guinea Bissau, India, Kenya, Kiribati, Laos, Liberia, Mali, Nauru, Nepal, Niue Island, Pakistan, Solomon Islands, Sierra Leone, Somalia, South Sudan, Sao Tomé & Príncipe, Chad, Togo, Tonga, Timor-Leste, Tuvalu, Yemen, Zambia.

Taking into account the one-year transitional period and the possibility to prolong it for six additional months, all the above mentioned GSP beneficiary countries or territories are supposed to fully apply the REX system as from 1 July 2018. However, it must be recalled that GSP beneficiary countries or territories are only entitled to apply the REX system after they fulfil the pre-requisites laid down in Articles 70 and 72 of Regulation (EU) 2015/2447. The beneficiary countries or territories which would not have fulfilled by that date these pre-requisites would not be able to apply the REX system. As a consequence they would not be in a position to benefit from GSP preferences as from 1 July 2018 and until they have fulfilled the pre-requisites. Detailed information about the dates of application of the Registered Exporter System by all GSP beneficiary countries or territories can be found in the Europa Website ⁽⁴⁾. The operators are encouraged to consult this website on a regular basis to check whether and when the above mentioned GSP beneficiary countries or territories were entitled to apply the REX system.

The European Commission informs European Union operators that only 'statements on origin' made out by exporters registered in these GSP exporting countries or territories, or made out by any exporter of these countries or territories where the total value of the originating products consigned does not exceed EUR 6 000, can be used to certify the preferential origin of the goods as from 1 July 2018 ⁽⁵⁾.

⁽¹⁾ OJ L 303, 31.10.2012, p. 1.

⁽²⁾ OJ L 343, 29.12.2015, p. 1.

⁽³⁾ OJ L 343, 29.12.2015, p. 558.

⁽⁴⁾ https://ec.europa.eu/taxation_customs/business/calculation-customs-duties/rules-origin/general-aspects-preferential-origin/arrangements-list/generalised-system-preferences/the_register_exporter_system_en

⁽⁵⁾ Articles 92 and 93 and Annex 22-07 of Regulation (EU) 2015/2447.

GSP preferences will therefore be denied in case FORM A certificates issued after 1 July 2018 are presented as proofs of GSP preferential origin. GSP preferences will also be denied in case invoice declarations made out after 1 July 2018 are presented as proofs for GSP preferential origin for consignments containing originating products whose total value does not exceed EUR 6 000.

The operators presenting documentary proofs of origin in the European Union in the framework of the Generalised System of Preferences are therefore advised to take all the necessary measures and precautions to ensure that their suppliers in the GSP beneficiary countries or territories mentioned above are alerted about the change of procedure as regards the proofs of preferential origin and about the consequences in case an incorrect proof of origin (FORM A certificate or invoice declaration) is presented.

The Europa Website also includes the list of the GSP beneficiary countries which notified in accordance with Article 79 of Regulation (EU) 2015/2447 the European Commission of the application of the REX system as from 1 January 2018 ⁽¹⁾ or as from 1 January 2019 ⁽²⁾.

⁽¹⁾ These GSP beneficiary countries shall fully apply the REX system at the latest on 1/7/2019.

⁽²⁾ These GSP beneficiary countries shall fully apply the REX system at the latest on 1/7/2020.