

Notice to importers concerning the application of the Registered Exporter System within the framework of the Overseas Association Decision

(2020/C 197/03)

By virtue of Council Decision 2013/755/EU ⁽¹⁾ on the association of the overseas countries and territories ('OCTs') with the European Union ('Overseas Association Decision' – OAD), the European Union grants trade preferences to the OCTs. Annex VI of that Decision concerns the definition of the concept of 'originating products' and methods of administrative cooperation. Council Decision (EU) 2019/2196 ⁽²⁾, of 19 December 2019, totally replaced the text of Annex VI, with a date of application starting on 1 January 2020.

As from 1 January 2020, in accordance with Article 21 (General Requirements) and Article 26 (Statement on origin and information for cumulation purpose) of Annex VI of the OAD, preferential tariff treatment is granted at import in the European Union only on presentation of a statement on origin made out, either by a registered exporter, or by any exporter where the total value of the originating products consigned does not exceed EUR 10 000.

As from 1 January 2020, certificates of origin EUR.1 issued by the competent authorities in an OCT before 1 January 2020, or origin declarations made out by an exporter in an OCT before 1 January 2020 are not valid proofs of origin to grant the benefit of the preferential tariff treatment of the OAD in the European Union.

For the application of the system of registered exporters (the REX system), an OCT has to comply with the two pre-requisites laid down in Articles 36 and 39 of Annex VI of the OAD. An OCT which does not have fulfilled the two pre-requisites is not able to apply the REX system, and as a consequence is not in a position to benefit from the OAD preferential tariff treatment until it has fulfilled the two pre-requisites.

In order to comply with the obligation of publication under Article 37 of Annex VI of the OAD, detailed information about the dates of application of the REX system by all OCTs is available on the Europa Website ⁽³⁾. The operators are encouraged to consult this website on a regular basis to check whether and when the OCTs are able to apply the REX system.

⁽¹⁾ OJ L 344, 19.12.2013, p. 1.

⁽²⁾ OJ L 337, 30.12.2019, p. 1.

⁽³⁾ 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