

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down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (repealed)

PART I

GENERAL IMPLEMENTING PROVISIONS

TITLE IV

ORIGIN OF GOODS

[^{F1}CHAPTER 2

Preferential origin

[^{F2}Section 1

Generalised system of preferences

[^{F3}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]

[^{F1}[^{F2}[^{F3}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.

Status: Point in time view as at 01/05/2015.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), Article 95. (See end of Document for details)

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.]]]]

Textual Amendments

- F1** Substituted by Commission Regulation (EC) No 1602/2000 of 24 July 2000 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).
- F2** Substituted by 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.
- F3** Substituted by 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.

Status:

Point in time view as at 01/05/2015.

Changes to legislation:

There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), Article 95.