

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down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (repealed)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

[^{F1}[^{F2}Sub-section 3

Cumulation

Article 84

Bilateral cumulation shall allow products originating in the European Union to be considered as materials originating in a beneficiary country when incorporated into a product manufactured in that country, provided that the working or processing carried out there goes beyond the operations described in Article 78(1).

[^{F3}Subsections 2 and 7 shall apply *mutatis mutandis* to exports from the Union to a beneficiary country for the purposes of bilateral cumulation.]

Textual Amendments

- F3** Inserted 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.](#)

Article 85

1 In so far as Norway, Switzerland and Turkey grant generalised tariff preferences to products originating in the beneficiary countries and apply a definition of the concept of origin corresponding to that set out in this section, cumulation with Norway, Switzerland or Turkey shall allow products originating in Norway, Switzerland or Turkey to be considered as materials

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originating in a beneficiary country provided that the working or processing carried out there goes beyond the operations described in Article 78(1).

2 Paragraph 1 shall apply on condition that Turkey, Norway and Switzerland grant, by reciprocity, the same treatment to products originating in beneficiary countries which incorporate materials originating in the European Union.

3 Paragraph 1 shall not apply to products falling within Chapters 1 to 24 of the Harmonized System.

4 The Commission will publish in the *Official Journal of the European Union* (C series) the date on which the conditions laid down in paragraphs 1 and 2 are fulfilled.

Article 86

[^{F41} Regional cumulation shall apply to the following four separate regional groups:

- a Group I: Brunei, Cambodia, Indonesia, Laos, Malaysia, Myanmar/Burma, Philippines, Thailand, Vietnam;
- b Group II: Bolivia, Colombia, Costa Rica, Ecuador, El Salvador, Guatemala, Honduras, Nicaragua, Panama, Peru, Venezuela;
- c Group III: Bangladesh, Bhutan, India, Maldives, Nepal, Pakistan, Sri Lanka;
- d Group IV: Argentina, Brazil, Paraguay and Uruguay.

2 Regional cumulation between countries within the same group shall apply only where the following conditions are fulfilled:

- [^{F5}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 for the purpose of regional cumulation between the countries of a regional group the rules of origin laid down in this Section apply;
- c the countries of the regional group have undertaken:
 - (i) to comply or ensure compliance with this Section; and
 - (ii) to provide the administrative cooperation necessary to ensure the correct implementation of this Section both with regard to the Union and between themselves;
- d the undertakings referred to in point (c) have been notified to the Commission by the Secretariat of the regional group concerned or another competent joint body representing all the members of the group in question.

For the purposes of point (b), where the qualifying operation laid down in Part II of Annex 13a is not the same for all countries involved in cumulation, the origin of products exported from one country to another country of the regional group for the purpose of regional cumulation shall be determined on the basis of the rule which would apply if the products were being exported to the Union.

Where countries in a regional group have already complied with points (c) and (d) of the first subparagraph before 1 January 2011, a new undertaking shall not be required.]

3 The materials listed in Annex 13b shall be excluded from the regional cumulation provided for in paragraph 2 in the case where:

- a the tariff preference applicable in the European Union is not the same for all the countries involved in the cumulation; and

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- b the materials concerned would benefit, through cumulation, from a tariff treatment more favourable than the one they would benefit from if directly exported to the European Union.

[^{F4} Regional cumulation between beneficiary countries in the same regional group shall apply only under the condition that the working or processing carried out in the beneficiary country where the materials are further processed or incorporated goes beyond the operations described in Article 78(1) and, in the case of textile products, also beyond the operations set out in Annex 16.]

[^{X1}Where the condition laid down in the first subparagraph is not fulfilled, the products shall have as country of origin the country of the regional group which accounts for the highest share of the value of the materials used originating in countries of the regional group.]

[^{F5}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.]

5 At the request of the authorities of a Group I or Group III beneficiary country, regional cumulation between countries of those groups may be granted by the Commission, provided that the Commission is satisfied that each of the following conditions is met:

- [^{F4}a the conditions laid down in paragraph 2(a) and (b) are met, and]
- b the countries to be involved in such regional cumulation have undertaken and jointly notified to the Commission their undertaking:
 - (i) to comply or ensure compliance with this Section, and
 - (ii) to provide the administrative cooperation necessary to ensure the correct implementation of this Section both with regard to the European Union and between themselves.

The request referred to in the first sub-paragraph shall be supported with evidence that the conditions laid down in that sub-paragraph are met. It shall be addressed to the Commission. The Commission will decide on the request taking into account all the elements related to the cumulation deemed relevant, including the materials to be cumulated.

6 Where products manufactured in a beneficiary country of Group I or Group III using materials originating in a country belonging to the other group are to be exported to the European Union, the origin of those products shall be determined as follows:

- a materials originating in a country of one regional group shall be considered as materials originating in a country of the other regional group when incorporated in a product obtained there, provided that the working or processing carried out in the latter beneficiary country goes beyond the operations described in Article 78(1) and, in the case of textile products, also beyond the operations set out in Annex 16.
- [^{X1}b where the condition laid down in point (a) is not fulfilled, the products shall have as country of origin the country participating in the cumulation which accounts for the

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highest share of the value of the materials used originating in countries participating in the cumulation.]

Where the country of origin is determined pursuant to point (b) of the first sub-paragraph, that country shall be stated as country of origin on the proof of origin made out by the exporter of the product to the European Union or, until the application of the registered exporter system, issued by the authorities of the beneficiary country of exportation.

7 At the request of any beneficiary country's authorities, extended cumulation between a beneficiary country and a country with which the European Union has a free-trade agreement in accordance with Article XXIV of the General Agreement on Tariffs and Trade (GATT) in force, may be granted by the Commission, provided that each of the following conditions is met:

- a the countries involved in the cumulation have undertaken to comply or ensure compliance with this Section and to provide the administrative co-operation necessary to ensure the correct implementation of this Section both with regard to the European Union and also between themselves.
- b the undertaking referred to in point (a) has been notified to the Commission by the beneficiary country concerned.

The request referred to in the first sub-paragraph shall contain a list of the materials concerned by the cumulation and shall be supported with evidence that the conditions laid down in points (a) and (b) of the first sub-paragraph are met. It shall be addressed to the Commission. Where the materials concerned change, another request shall be submitted.

Materials falling within Chapters 1 to 24 of the Harmonized System shall be excluded from extended cumulation.

8 In cases of extended cumulation referred to in paragraph 7, the origin of the materials used and the documentary proof of origin applicable shall be determined in accordance with the rules laid down in the relevant free-trade agreement. The origin of the products to be exported to the European Union shall be determined in accordance with the rules of origin laid down in this Section.

In order for the obtained product to acquire originating status, it shall not be necessary that the materials originating in a country with which the European Union has a free-trade agreement and used in a beneficiary country in the manufacture of the product to be exported to the European Union have undergone sufficient working or processing, provided that the working or processing carried out in the beneficiary country concerned goes beyond the operations described in Article 78(1).

9 The Commission will publish in the *Official Journal of the European Union* (C series) the following:

- a the date on which the cumulation between countries of Group I and Group III provided for in paragraph 5 takes effect, the countries involved in that cumulation and, where appropriate, the list of materials in relation to which the cumulation applies.
- b the date on which the extended cumulation takes effect, the countries involved in that cumulation and the list of materials in relation to which the cumulation applies.

[^{F3}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.]

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Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), Sub-section 3. (See end of Document for details)

Editorial Information

- X1** Substituted by [Corrigendum to 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 \(Official Journal of the European Union L 307 of 23 November 2010\)](#).

Textual Amendments

- F3** Inserted 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](#).
- F4** Substituted by [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](#).
- F5** 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](#).

Article 87

Where bilateral cumulation or cumulation with Norway, Switzerland or Turkey is used in combination with regional cumulation, the product obtained shall acquire the origin of one of the countries of the regional group concerned, determined in accordance with the first and the second sub-paragraphs of Article 86 (4).

Article 88

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2 If originating and non-originating fungible materials are used in the working or processing of a product, the customs authorities of the Member States may, at the written request of economic operators, authorise the management of materials in the European Union using the accounting segregation method for the purpose of subsequent export to a beneficiary country within the framework of bilateral cumulation, without keeping the materials on separate stocks.

3 The customs authorities of the Member States may make the granting of authorisation referred to in paragraph 2 subject to any conditions they deem appropriate.

The authorisation shall be granted only if by use of the method referred to in paragraph 2 it can be ensured that, at any time, the number of products obtained which could be considered as 'originating in the European Union' is the same as the number that would have been obtained by using a method of physical segregation of the stocks.

If authorised, the method shall be applied and the application thereof shall be recorded on the basis of the general accounting principles applicable in the European Union.

4 The beneficiary of the method referred to in paragraph 2 shall make out or, until the application of the registered exporter system, apply for proofs of origin for the quantity of products which may be considered as originating in the European Union. At the request of the customs authorities of the Member States, the beneficiary shall provide a statement of how the quantities have been managed.

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5 The customs authorities of the Member States shall monitor the use made of the authorisation referred to in paragraph 2.

They may withdraw the authorisation in the following cases:

- a the beneficiary makes improper use of the authorisation in any manner whatsoever, or
- b the beneficiary fails to fulfil any of the other conditions laid down in this section or section 1A.]]

Textual Amendments

- F6** Deleted 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.](#)

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Changes to legislation:

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