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

TITLE II

FACTORS ON THE BASIS OF WHICH IMPORT OR EXPORT DUTIES AND OTHER MEASURES IN RESPECT OF TRADE IN GOODS ARE APPLIED

CHAPTER 1

Origin of goods

Subsection 2

Definition of the concept of originating products applicable within the framework of the GSP of the union

Article 42

Principle of territoriality(Article 64(3) of the Code)

- 1 The conditions set out in this Subsection for acquiring originating status shall be fulfilled in the beneficiary country concerned.
- The term 'beneficiary country' shall cover and cannot exceed the limits of the territorial sea of that country within the meaning of the United Nations Convention on the Law of the Sea (Montego Bay Convention, 10 December 1982).
- 3 If originating products exported from the beneficiary country to another country are returned, they shall be considered as non-originating unless it can be demonstrated to the satisfaction of the competent authorities that the following conditions are fulfilled:
 - a the products returned are the same as those which were exported, and
 - b they have not undergone any operations beyond that necessary to preserve them in good condition while in that country or while being exported.

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Changes to legislation:

There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2015/2446, Article 42.