

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 3

Rules on cumulation and management of stocks of materials applicable within the framework of the GSP of the Union

Article 53

Bilateral cumulation(Article 64(3) of the Code)

Bilateral cumulation shall allow products originating in the 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 47(1).

[^{F1}Articles 41 to 52 of this Regulation and Article 108 of Implementing Regulation (EU) 2015/2447 shall apply *mutatis mutandis* to exports from the Union to a beneficiary country for the purposes of bilateral cumulation.]

Textual Amendments

- F1** Substituted by [Commission Delegated Regulation \(EU\) 2018/1063 of 16 May 2018 amending and correcting Delegated Regulation \(EU\) 2015/2446 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.](#)

Article 54

Cumulation with Norway, Switzerland or Turkey(Article 64(3) of the Code)

1 Cumulation with Norway, Switzerland or Turkey shall allow products originating in these countries to be considered as materials originating in a beneficiary country provided that the working or processing carried out there goes beyond the operations described in Article 47(1).

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2 Cumulation with Norway, Switzerland or Turkey shall not apply to products falling within Chapters 1 to 24 of the Harmonized System.

Article 55

Regional cumulation(Article 64(3) of the Code)

- 1 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:
- 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 Subsection 2 apply;
 - c the countries of the regional group have undertaken:
 - (i) to comply or ensure compliance with this subsection, and
 - (ii) to provide the administrative cooperation necessary to ensure the correct implementation of this subsection 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 22-03 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 22-04 shall be excluded from the regional cumulation provided for in paragraph 2 in the case where:
- a the tariff preference applicable in the Union is not the same for all the countries involved in the cumulation; and
 - 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 Union.

[^{F14} 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

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described in Article 47(1) and, in the case of textile products, also beyond the operations set out in Annex 22-05.

Where the condition laid down in the first subparagraph is not fulfilled, the country to be stated as country of origin on the proof of origin issued or made out for the purposes of exporting the products to the Union shall be the country of the regional group where the highest share of the value of the materials used in the manufacture of the final product originates.]

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:

- 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 Subsection, Subsection 2 and all other provisions concerning the implementation of the rules of origin; and
 - (ii) to provide the administrative cooperation necessary to ensure the correct implementation of this Subsection and Subsection 2 both with regard to the 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.

[^{F16} When granted, regional cumulation between beneficiary countries of Group I or Group III shall allow materials originating in a country of one regional group to 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 47(1) and, in the case of textile products, also beyond the operations set out in Annex 22-05.

Where the condition laid down in the first subparagraph is not fulfilled, the country to be stated as country of origin on the proof of origin for the purposes of exporting the products to the Union shall be the country participating in the cumulation where the highest share of the value of the materials used in the manufacture of the final product originates.]

7 The Commission will publish in the *Official Journal of the European Union* (C series) 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.

[^{F18} Articles 41 to 52 of this Regulation and Articles 108 to 111 of Implementing Regulation (EU) 2015/2447 shall apply *mutatis mutandis* to exports from one beneficiary country to another for the purposes of regional cumulation.]

Textual Amendments

- F1** Substituted by [Commission Delegated Regulation \(EU\) 2018/1063 of 16 May 2018 amending and correcting Delegated Regulation \(EU\) 2015/2446 supplementing Regulation \(EU\) No 952/2013 of the](#)

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European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code.

Article 56

Extended cumulation(Article 64(3) of the Code)

1 At the request of any beneficiary country's authorities, extended cumulation between a beneficiary country and a country with which the 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 Subsection, Subsection 2 and all other provisions concerning the implementation of the rules of origin, and to provide the administrative co-operation necessary to ensure the correct implementation of this subsection and Subsection 2 both with regard to the 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.

2 In cases of extended cumulation referred to in paragraph 1, 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 Union shall be determined in accordance with the rules of origin laid down in Subsection 2.

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 Union has a free-trade agreement and used in a beneficiary country in the manufacture of the product to be exported to the 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 47(1).

3 The Commission will publish in the *Official Journal of the European Union* (C series) 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.

Article 57

Application of bilateral cumulation or cumulation with Norway, Switzerland or Turkey in combination with regional cumulation(Article 64(3) of the Code)

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

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TITLE II CHAPTER 1 Subsection 3

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the first and the second sub-paragraphs of Article 55(4) or, where appropriate, with the first and the second sub-paragraphs of Article 55(6).

Article 58

Accounting segregation of Union exporters' stocks of materials(Article 64(3) of the Code)

1 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 established in the customs territory of the Union, authorise the management of materials in the 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.

2 The customs authorities of the Member States may make the granting of authorisation referred to in paragraph 1 subject to any conditions they deem appropriate.

The authorisation shall be granted only if by use of the method referred to in paragraph 1 it can be ensured that, at any time, the quantity of products obtained which could be considered as 'originating in the 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 Union.

3 The beneficiary of the method referred to in paragraph 1 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 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.

4 The customs authorities of the Member States shall monitor the use made of the authorisation referred to in paragraph 1.

They may withdraw the authorisation in the following cases:

- a the holder makes improper use of the authorisation in any manner whatsoever, or
- b the holder fails to fulfil any of the other conditions laid down in this subsection, Subsection 2 and all other provisions concerning the implementation of the rules of origin.

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