

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 5

Territorial requirements applicable within the framework of the Rules of Origin for the purposes of preferential tariff measures adopted unilaterally by the Union for certain countries or territories

Article 68

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

The conditions set out in Subsection 4 and in this subsection for acquiring originating status must continue to be fulfilled at all times in the beneficiary country or territory or in the Union.

If originating products exported from the beneficiary country or territory or from the Union 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 returned products are the same as those which were exported;
- (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

Article 69

Direct transport(Article 64(3) of the Code)

1 The following shall be considered as transported directly from the beneficiary country or territory to the Union or from the Union to the beneficiary country or territory:

- a products transported without passing through the territory of any other country;
- b products constituting one single consignment transported through the territory of countries other than the beneficiary country or territory or the Union, with, should the occasion arise, transshipment or temporary warehousing in those countries, provided that the products remain under the supervision of the customs authorities in the country

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- of transit or warehousing and they do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition;
- c products which are transported by pipeline without interruption across a territory other than that of the exporting beneficiary country or territory or of the Union.
- 2 Evidence that the conditions set out in paragraph 1(b) are fulfilled shall be supplied to the competent customs authorities by the production of any of the following:
- a a single transport document covering the passage from the exporting country through the country of transit;
- b a certificate issued by the customs authorities of the country of transit:
- (i) giving an exact description of the products;
- (ii) stating the dates of unloading and reloading of the products and, where applicable, the names of the ships, or the other means of transport used, and
- (iii) certifying the conditions under which the products remained in the country of transit;
- c or, failing these, any substantiating documents.

Article 70

Exhibitions(Article 64(3) of the Code)

- 1 Originating products, sent from a beneficiary country or territory for exhibition in another country and sold after the exhibition for importation into the Union, shall benefit on importation from the tariff preferences referred to in Article 59, provided that they meet the requirements of Subsection 4 and this subsection entitling them to be considered originating in that beneficiary country or territory and provided that it is shown to the satisfaction of the competent Union customs authorities that:
- a an exporter has consigned the products from the beneficiary country or territory directly to the country in which the exhibition is held and has exhibited them there;
- b the products have been sold or otherwise disposed of by that exporter to a person in the Union;
- c the products have been consigned during the exhibition or immediately thereafter to the Union in the state in which they were sent for exhibition;
- d the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.
- 2 A movement certificate EUR.1 shall be submitted to the Union customs authorities in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the nature of the products and the conditions under which they have been exhibited may be required.
- 3 Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organised for private purposes in shops or business premises with a view to the sale of foreign products, and during which the products remain under customs control.