

Commission Implementing Regulation (EU) 2015/2447 of 24
November 2015 laying down detailed rules for implementing
certain provisions of Regulation (EU) No 952/2013 of the European
Parliament and of the Council laying down the Union Customs Code

TITLE II

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

CHAPTER I

Common Customs Tariff and tariff classification of goods

Section 1

Management of tariff quotas

Article 49

General rules on the uniform management of tariff quotas(Article 56(4) of the Code)

1 Tariff quotas opened in accordance with Union legislation referring to the method of administration in this article and in Articles 50 to 54 of this Regulation shall be managed in accordance with the chronological order of dates of acceptance of customs declarations for release for free circulation.

2 Each tariff quota is identified in the Union legislation by an order number that facilitates its management.

3 For the purposes of this Section, declarations for release for free circulation accepted by the customs authorities on 1, 2 or 3 January shall be regarded as being accepted on 3 January of the same year. However, where one of those days falls on a Saturday or a Sunday, such acceptance shall be regarded as having taken place on 4 January of that year.

4 For the purposes of this Section, working days shall mean days which are not public holidays for the Union institutions in Brussels.

Article 50

**Responsibilities of the customs authorities of the Member States for
the uniform management of tariff quotas(Article 56(4) of the Code)**

1 The customs authorities shall examine whether a request to benefit from a tariff quota made by the declarant in a customs declaration for release for free circulation is valid in accordance with the Union legislation opening the tariff quota.

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

2 Where a customs declaration for release for free circulation containing a valid request by the declarant to benefit from a tariff quota is accepted and all the supporting documents required for the granting of the tariff quota have been provided to the customs authorities, the customs authorities shall transmit that request to the Commission without delay specifying the date of acceptance of the customs declaration and the exact amount for which the request is made.

Article 51

Allocation of quantities under tariff quotas(Article 56(4) of the Code)

1 The Commission shall make allocations on working days. However, the Commission may decide not to allocate quantities on a given working day provided that the competent authorities of the Member States have been informed in advance.

2 Quantities under tariff quotas may not be allocated earlier than on the second working day after the date of acceptance of the customs declaration in which the declarant made the request to benefit from the tariff quota.

Any allocation by the Commission shall take into account all unanswered requests to benefit from tariff quotas based on customs declarations accepted up to and including the second previous working day to the day of the allocation, and which the customs authorities have transmitted to the system referred to in Article 54 of this Regulation.

3 For each tariff quota, the Commission shall allocate quantities on the basis of requests to benefit from that tariff quota received by it following the chronological order of the dates of acceptance of the relevant customs declarations, and to the extent that the remaining balance of the tariff quota so permits.

4 Where on an allocation day, the sum of quantities of all requests to benefit from a tariff quota which relate to declarations accepted on the same date are greater than the remaining balance of the tariff quota, the Commission shall allocate quantities in respect of those requests on a pro rata basis with respect to the requested quantities.

5 Where a new tariff quota is opened, the Commission shall not allocate quantities under that tariff quota before the 11th working day following the date of publication of the Union act opening that tariff quota.

Article 52

Cancellation of requests and returns of unused allocated quantities under tariff quotas(Article 56(4) of the Code)

1 Customs authorities shall immediately return to the electronic system referred to in Article 54 of this Regulation any quantity that has been erroneously allocated. However the obligation to return shall not apply where an erroneous allocation representing a customs debt of less than EUR 10 is discovered after the first month following the end of the period of validity of the tariff quota concerned.

2 Where the customs authorities invalidate a customs declaration in respect of goods which are the subject of a request to benefit from a tariff quota before the Commission has allocated the requested quantity, the customs authorities shall cancel the entire request to benefit from the tariff quota.

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Where the Commission has already allocated the requested quantity on the basis of an invalidated customs declaration, the customs authority shall immediately return the allocated quantity to the electronic system referred to in Article 54 of this Regulation.

Article 53

Critical status of tariff quotas(Article 56(4) of the Code)

1 For the purposes of Article 153 of Delegated Regulation (EU) 2015/2446, a tariff quota shall be considered critical as soon as 90 % of the complete volume of the tariff quota has been used.

2 By way of derogation from paragraph 1, a tariff quota shall be considered critical from the date of its opening in any of the following cases:

- a the tariff quota is opened for less than 3 months;
- b tariff quotas having the same product coverage and origin and an equivalent quota period as the tariff quota in question ('equivalent tariff quotas') have not been opened in the previous 2 years;
- c an equivalent tariff quota opened in the previous 2 years had been exhausted on or before the last day of the third month of its quota period or had a higher initial volume than the tariff quota in question.

3 A tariff quota whose sole purpose is the application of either a safeguard measure or a measure resulting from a suspension of concessions as provided for in Regulation (EU) No 654/2014 of the European Parliament and of the Council⁽¹⁾ shall be considered as critical as soon as 90 % of the complete volume has been used irrespective of whether or not equivalent tariff quotas were opened in the previous 2 years.

Article 54

Electronic system relating to the management of tariff quotas(Articles 16(1) and 56(4) of the Code)

1 For the management of tariff quotas, an electronic system set up for those purposes pursuant to Article 16(1) of the Code shall be used for:

- a the exchange of information between the customs authorities and the Commission pertaining to requests to benefit from and returns on tariff quotas and to the status of tariff quotas and the storage of that information;
- b the management by the Commission of the requests to benefit from and returns on tariff quotas;
- c the exchange of information between the customs authorities and the Commission relating to the allocation of quantities under tariff quotas and the storage of that information;
- d the recording of any further event or act which may affect the original drawings or returns on tariff quotas or their allocation.

2 The Commission shall make available the information related to the allocation results through that system.

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Section 2

Surveillance of the release for free circulation or the export of goods

Article 55

General rules on surveillance of the release for free circulation or the export of goods(Article 56(5) of the Code)

1 Where the Commission lays down a requirement that certain goods shall be subject to surveillance at release for free circulation or at export, it shall inform the customs authorities of the CN codes of those goods and of the data necessary for the purposes of the surveillance, in due time before the surveillance requirement becomes applicable.

The list of data which may be required by the Commission for the purposes of surveillance is laid down in Annex 21-01.

2 Where goods have been made subject to surveillance at release for free circulation or at export, the customs authorities shall provide the Commission with data on customs declarations for the relevant procedure at least once a week.

Where the goods are released in accordance with Article 194(1) of the Code, the customs authorities shall provide the Commission with the data without delay.

[^{F13} The Commission shall only disclose the data referred in paragraph 1 provided by the customs authorities in aggregated form.]

[^{F23a} The Commission shall grant users authorised in accordance with Article 56(2) access to the non-aggregated data provided by the customs authorities of the Member State that requested their access and to data aggregated at Union level.

3b By derogation from paragraph 3a, the Commission shall grant access to the competent authorities of the Member States to the non-aggregated data where an act of the Union provides for such an access.]

4 Where goods are placed under a customs procedure on the basis of a simplified declaration as referred to in Article 166 of the Code or by entry in the declarant's records as referred to in Article 182 of the Code, and the data required by the Commission were not available at the time when the goods were released in accordance with Article 194(1) of the Code, the customs authorities shall provide the Commission with that information without delay after receiving the supplementary declaration lodged in accordance with Article 167 of the Code.

5 Where the obligation to lodge a supplementary declaration is waived in accordance with Article 167(3) of the Code or the supplementary declaration is lodged or made available in accordance with Article 225 of this Regulation, the authorisation holder shall send to the customs authorities at least once a month the data required by the Commission or the customs authorities shall collect that data from the system of the declarant.

The customs authorities shall enter the data in the electronic system referred to in Article 56 of this Regulation without delay.

[^{F16} By derogation from paragraph 1, until the date of deployment of the upgrading of the National Import Systems referred to in the Annex to Implementing Decision (EU) 2016/578, the list of data which may be required by the Commission for the purposes of surveillance at release for free circulation is laid down in Annex 21-02.

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

By derogation from paragraph 1, until the date of deployment of the upgrading of the National Export Systems referred to in the Annex to Implementing Decision (EU) 2016/578, the list of data which may be required by the Commission for the purposes of surveillance at export is laid down in Annex 21-02.]

Textual Amendments

- F1** Substituted by [Commission Implementing Regulation \(EU\) 2019/1394 of 10 September 2019 amending and correcting Implementing Regulation \(EU\) 2015/2447 as regards certain rules on surveillance for release for free circulation and exit from the customs territory of the Union.](#)
- F2** Inserted by [Commission Implementing Regulation \(EU\) 2019/1394 of 10 September 2019 amending and correcting Implementing Regulation \(EU\) 2015/2447 as regards certain rules on surveillance for release for free circulation and exit from the customs territory of the Union.](#)

Article 56

Electronic system relating to surveillance of the release for free circulation or the export of goods (Articles 16(1) and 56(5) of the Code)

1 For the surveillance of the release for free circulation or the export of goods, an electronic system set up pursuant to Article 16(1) of the Code shall be used for the transmission and storage of the following information:

- a surveillance data on the release for free circulation or the export of goods;
- b information which may update the surveillance data introduced and stored in the electronic system on the release for free circulation or the export of goods.

2 The Commission may authorise users to access the electronic system referred to in paragraph 1 based on requests of the Member States.

3 By derogation from paragraph 1 of this Article, until the date of the deployment of the first phase of the upgrading of the system referred to in the Annex to Implementing Decision 2014/255/EU, the Commission's Surveillance 2 system shall be used for the transmission and storage of the data referred to in points (a) and (b) of that paragraph.

CHAPTER 2

Origin of goods

Section 1

Proof of non-preferential origin

Article 57

Certificate of origin for products subject to special non-preferential import arrangements (Article 61(1) and (2) of the Code)

1 A certificate of origin relating to products having their origin in a third country for which special non-preferential import arrangements are established shall, where those

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

arrangements refer to this Article, be issued using the form set out in Annex 22-14 in compliance with the technical specifications laid down therein.

[^{F3}References in special non-preferential import arrangements to certificates of origin issued in accordance with Articles 55 to 65 of Regulation (EEC) No 2454/93 shall be considered references to the certificates of origin referred to in this Article.]

2 Certificates of origin shall be issued by the competent authorities of the third country where the products to which the special non-preferential import arrangements apply originate, or by a reliable agency duly authorised by those authorities for that purpose (issuing authorities), provided that the origin of the products has been determined in accordance with Article 60 of the Code.

The issuing authorities shall keep a copy of each certificate of origin issued.

3 Certificates of origin shall be issued before the products to which they relate are declared for export in the third country of origin.

4 By way of derogation from paragraph 3, certificates of origin may exceptionally be issued after the export of the products to which they relate where the failure to issue them at the time of export was the result of an error, an involuntary omission or special circumstances.

The issuing authorities may not issue retrospectively a certificate of origin provided for in paragraph 1 unless they are satisfied that the particulars in the exporter's application correspond to those in the relevant export file.

Textual Amendments

- F3** Inserted by [Commission Implementing Regulation \(EU\) 2017/989 of 8 June 2017 correcting and amending Implementing Regulation \(EU\) 2015/2447 laying down detailed rules for implementing certain provisions of Regulation \(EU\) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code.](#)

Article 58

Provision of information concerning administrative cooperation relating to special non-preferential import arrangements(Article 61 of the Code)

1 Where the special non-preferential import arrangements for certain products provide for the use of the certificate of origin laid down in Article 57 of this Regulation, the use of such arrangements shall be subject to the condition that an administrative cooperation procedure has been set up unless otherwise specified in the arrangements concerned.

For the purpose of setting up that administrative cooperation procedure, the third countries concerned shall send to the Commission:

- a the names and addresses of the issuing authorities together with specimens of the stamps used by those authorities;
- b the names and addresses of the governmental authorities to which requests for the subsequent verification of certificates of origin provided for in Article 59 of this Regulation are to be sent.

The Commission shall transmit the above information to the competent authorities of the Member States.

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

2 Where a third country fails to send the information specified in paragraph 1 to the Commission, the competent authorities in the Union shall refuse use of the special non-preferential import arrangement.

Article 59

Subsequent verification of the certificates of origin for products subject to special non-preferential import arrangements(Article 61 of the Code)

1 Verification of the certificates of origin referred to in Article 57 of this Regulation shall be carried out in accordance with this Article after the acceptance of the customs declaration (subsequent verification).

2 Where the customs authorities have reasonable doubts as to the authenticity of a certificate of origin or the accuracy of the information it contains and where they carry out random subsequent verifications, they shall request the authority referred to in Article 58(1)(b) of this Regulation to verify whether that certificate of origin is authentic or the declared origin was established correctly and in accordance with Article 60 of the Code or both.

For those purposes, the customs authorities shall return the certificate of origin or a copy thereof to the authority referred to in Article 58(1)(b) of this Regulation. If an invoice has accompanied the declaration, the original invoice or a copy thereof shall be attached to the returned certificate of origin.

The customs authorities shall give, where appropriate, the reasons for the subsequent verification and provide any information in their possession suggesting that the particulars given on the certificate of origin are inaccurate or that the certificate of origin is not authentic.

3 The authority referred to in Article 58(1)(b) of this Regulation shall communicate the results of the verifications to the customs authorities as soon as possible.

Where there is no reply within 6 months after sending a request in accordance with paragraph 2, the customs authorities shall refuse use of the special non-preferential import arrangement for the products in question.

Section 2

Preferential origin

Article 60

For the purposes of this Section, the definitions laid down in Article 37 of Delegated Regulation (EU) 2015/2446 shall apply.

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Subsection 1

Procedures to facilitate the issue or making out of proofs of origin

Article 61

Supplier's declarations and their use(Article 64(1) of the Code)

1 Where a supplier provides the exporter or the trader with the information necessary to determine the originating status of goods for the purposes of the provisions governing preferential trade between the Union and certain countries or territories (preferential originating status), the supplier shall do so by means of a supplier's declaration.

A separate supplier's declaration shall be established for each consignment of goods, except in the cases provided for in Article 62 of this Regulation.

2 The supplier shall include the declaration on the commercial invoice relating to that consignment, on a delivery note or on any other commercial document which describes the goods concerned in sufficient detail to enable them to be identified.

3 The supplier may provide the declaration at any time, even after the goods have been delivered.

[^{F4}Article 62

Long-term supplier's declaration(Article 64(1) of the Code)

1 Where a supplier regularly supplies an exporter or trader with consignments of goods, and all of those goods are expected to have the same originating status, the supplier may provide a single declaration covering multiple consignments of those goods (a long-term supplier's declaration).

2 A long-term supplier's declaration shall be made out for consignments dispatched during a period of time and shall state three dates:

- a the date on which the declaration is made out (date of issue);
- b the date of commencement of the period (start date), which may not be more than 12 months before or more than 6 months after the date of issue;
- c the date of end of the period (end date), which may not be more than 24 months after the start date.

3 The supplier shall inform the exporter or trader concerned immediately where the long-term supplier's declaration is not valid in relation to some or all consignments of goods supplied and to be supplied.]

Textual Amendments

- F4** Substituted by Commission Implementing Regulation (EU) 2017/989 of 8 June 2017 correcting and amending Implementing Regulation (EU) 2015/2447 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code.

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Article 63

Making-out of supplier's declarations(Article 64(1) of the Code)

1 For products having obtained preferential originating status, the supplier's declarations shall be made out as laid down in Annex 22-15. However, long-term suppliers' declarations for those products shall be made out as laid down in Annex 22-16.

2 For products which have undergone working or processing in the Union without having obtained preferential originating status, the supplier's declarations shall be made out as laid down in Annex 22-17. However, for long-term supplier's declarations, the supplier's declarations shall be made out as laid down in Annex 22-18.

3 The supplier's declaration shall bear a handwritten signature of the supplier. However, where both the supplier's declaration and the invoice are drawn up by electronic means, these can be electronically authenticated or the supplier can give the exporter or trader a written undertaking accepting complete responsibility for every supplier's declaration which identifies him as if it had been signed with his handwritten signature.

Article 64

Issuing of Information Certificates INF 4(Article 64(1) of the Code)

1 The customs authorities may request the exporter or trader to obtain from the supplier an Information Certificate INF 4 certifying the accuracy and authenticity of the supplier's declaration.

2 On application from the supplier, the Information Certificate INF 4 shall be issued by the customs authorities of the Member State in which the supplier's declaration has been made out using the form set out in Annex 22-02 in compliance with the technical specifications laid down therein. The authorities may require any evidence and may carry out inspections of the supplier's accounts or other checks that they consider appropriate.

3 The customs authorities shall issue the Information Certificate INF 4 to the supplier within 90 days of receipt of his application, indicating whether the supplier's declaration is accurate and authentic.

4 A customs authority to which an application for the issue of an information certificate INF 4 has been made shall keep the application form for at least 3 years or for a longer period of time if necessary in order to ensure compliance with the provisions governing preferential trade between the Union and certain countries or territories.

Article 65

Administrative cooperation between the Member States(Article 64(1) of the Code)

The customs authorities shall assist each other in checking the accuracy of the information given in suppliers' declarations.

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Article 66

Checking suppliers' declarations(Article 64(1) of the Code)

1 Where an exporter is unable to present an Information Certificate INF 4 within 120 days of the request of the customs authorities, the customs authorities of the Member State of export may ask the customs authorities of the Member State in which the supplier's declaration has been made out to confirm the origin of the products concerned for the purposes of the provisions governing preferential trade between the Union and certain countries.

2 For the purposes of paragraph 1, the customs authorities of the Member State of export shall send the customs authorities of the Member State in which the supplier's declaration has been made out all available information and documents and give the reasons for their enquiry.

3 For the purposes of paragraph 1 the customs authorities of the Member State in which the supplier's declaration has been made out may request evidence from the supplier or carry out appropriate verifications of that declaration.

4 The customs authorities requesting the verification shall be informed of the results as soon as possible by means of an Information Certificate INF 4.

5 Where there is no reply within 150 days of the date of the verification request or where the reply does not contain sufficient information to determine the origin of the products concerned, the customs authorities of the country of export shall declare invalid the proof of origin established on the basis of the supplier's declaration.

Article 67

Approved exporter authorisation(Article 64(1) of the Code)

1 Where the Union has a preferential arrangement with a third country which provides that a proof of origin is to take the form of an invoice declaration or an origin declaration made out by an approved exporter, [^{F4}exporters and re-consignors established in the customs territory of the Union] may apply for an authorisation as an approved exporter for the purposes of making out and replacing those declarations.

2 Articles 11(1)(d), 16, 17 and 18 of Delegated Regulation (EU) 2015/2446 concerning the conditions for accepting applications and the suspension of decisions and Articles 10 and 15 of this Regulation concerning the use of electronic means for exchanging and storing information and the revocation of favourable decisions pertaining to applications and decisions shall not apply to decisions relating to approved exporter authorisations.

3 Approved exporter authorisations shall be granted solely to persons who fulfil the conditions set out in the origin provisions either of agreements which the Union has concluded with certain countries or territories outside the customs territory of the Union or of measures adopted unilaterally by the Union in respect of such countries or territories.

4 The customs authorities shall grant to the approved exporter a customs authorisation number which shall appear on the proofs of preferential origin. The customs authorisation number shall [^{F4}begin with the] ISO 3166-1-alpha-2 country code of the Member State issuing the authorisation.

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

5 The Commission shall provide the third countries concerned with the addresses of the customs authorities responsible for the control of the proofs of preferential origin made out by approved exporters.

6 Where the applicable preferential arrangement does not specify the form that invoice declarations or origin declarations shall take, those declarations shall be drawn up in accordance with the form set out in [F4Annex 22-13].

7 Where the applicable preferential arrangement does not specify the value threshold up to which an exporter who is not an approved exporter may make out an invoice declaration or an origin declaration, the value threshold shall be EUR 6 000 for each consignment.

Textual Amendments

F4 Substituted by Commission Implementing Regulation (EU) 2017/989 of 8 June 2017 correcting and amending Implementing Regulation (EU) 2015/2447 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code.

[F4Article 68

Registration of exporters outside the framework of the GSP scheme of the Union(Article 64(1) of the Code)

1 Where the Union has a preferential arrangement which requires an exporter to complete a document on origin in accordance with the relevant Union legislation, such a document may be completed only by an exporter who is registered for that purpose by the customs authorities of a Member State. The identity of such exporters shall be recorded in the Registered Exporter System (REX) referred to in the Annex to Implementing Decision (EU) 2016/578. [F5Articles 80, 82, 83, 84, 86, 87, 89 and 91 of this Regulation shall apply mutatis mutandis.]

2 For the purposes of this Article, Articles 11(1)(d), 16, 17 and 18 of Delegated Regulation (EU) 2015/2446 concerning the conditions for accepting applications and the suspension of decisions and [F5Articles 10(1) and 15] of this Regulation shall not apply. Applications and decisions related to this Article shall not be exchanged and stored in an electronic information and communication system as laid down in Article 10 of this Regulation.

F63

4 Notwithstanding paragraph 1, where the applicable preferential arrangement does not specify the value threshold up to which an exporter who is not a registered exporter may complete a document on origin, the value threshold shall be EUR 6 000 for each consignment.

F65

[F76 Where a preferential arrangement allows the Union to exempt originating products from the requirement to provide a document on origin, that exemption shall apply under the conditions laid down in Article 103, insofar as those conditions are not provided for in the preferential arrangement concerned.

7 Where a preferential arrangement allows the Union to waive the requirement for a document on origin to be signed by the exporter, no such signature shall be required.]]

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Textual Amendments

- F4** Substituted by Commission Implementing Regulation (EU) 2017/989 of 8 June 2017 correcting and amending Implementing Regulation (EU) 2015/2447 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code.
- F5** Substituted by Commission Implementing Regulation (EU) 2018/604 of 18 April 2018 amending Implementing Regulation (EU) 2015/2447 as regards the procedural rules to facilitate the establishment in the Union of the preferential origin of goods, and repealing Regulations (EEC) No 3510/80 and (EC) No 209/2005.
- F6** Deleted by Commission Implementing Regulation (EU) 2018/604 of 18 April 2018 amending Implementing Regulation (EU) 2015/2447 as regards the procedural rules to facilitate the establishment in the Union of the preferential origin of goods, and repealing Regulations (EEC) No 3510/80 and (EC) No 209/2005.
- F7** Inserted by Commission Implementing Regulation (EU) 2018/604 of 18 April 2018 amending Implementing Regulation (EU) 2015/2447 as regards the procedural rules to facilitate the establishment in the Union of the preferential origin of goods, and repealing Regulations (EEC) No 3510/80 and (EC) No 209/2005.

[F5] Article 69

Replacement of documents on origin issued or made out outside the framework of the GSP scheme of the Union (Article 64(1) of the Code)

1 Where originating products covered by a document on origin issued or made out previously for the purposes of a preferential tariff measure as referred to in Article 56(2)(d) or (e) of the Code other than the GSP scheme of the Union have not yet been released for free circulation and are placed under the control of a customs office in the Union, the initial document on origin may be replaced by one or more replacement documents on origin for the purposes of sending all or some of those products elsewhere within the Union.

2 The replacement document on origin referred to in paragraph 1 may be issued for, or made out by, any of the following, in the same form as the initial document on origin or in the form of a replacement statement on origin, drawn up *mutatis mutandis* in accordance with Article 101 and Annex 22-20:

- a an exporter approved or registered in the Union and re-consigning the goods;
- b a re-consignor of the goods in the Union where the total value of originating products in the initial consignment to be split does not exceed the applicable value threshold;
- c a re-consignor of the goods in the Union where the total value of originating products in the initial consignment to be split exceeds the applicable value threshold, and the re-consignor attaches a copy of the initial document on origin to the replacement document on origin.

Where the replacement of the initial document on origin is not possible in accordance with the first subparagraph, the replacement document on origin referred to in paragraph 1 may be issued in the form of a movement certificate EUR.1 by the customs office under whose control the goods are placed.

3 Where the replacement document on origin is a movement certificate EUR.1, the endorsement made by the customs office issuing the replacement movement certificate EUR.1 shall be placed in box 11 of the certificate. The particulars in box 4 of the certificate concerning the country of origin shall be identical to those particulars in the initial document on origin. Box

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

12 shall be signed by the re-consignor. A re-consignor who signs box 12 in good faith shall not be responsible for the accuracy of the particulars entered on the initial document on origin.

The customs office which is requested to issue the replacement movement certificate EUR.1 shall note on the initial document on origin or on an attachment thereto the weights, numbers, nature of the products forwarded and their country of destination, and indicate thereon the serial numbers of the corresponding replacement certificate or certificates. It shall keep the initial document on origin for at least 3 years.]

Textual Amendments

- F5** Substituted by [Commission Implementing Regulation \(EU\) 2018/604 of 18 April 2018 amending Implementing Regulation \(EU\) 2015/2447 as regards the procedural rules to facilitate the establishment in the Union of the preferential origin of goods, and repealing Regulations \(EEC\) No 3510/80 and \(EC\) No 209/2005.](#)

F7 Article 69a

Preferential origin of processed products obtained from goods having preferential originating status(Article 64(1) of the Code)

1 Where non-Union goods having preferential originating status in the framework of a preferential arrangement between the Union and third countries, are placed under the inward processing procedure, processed products obtained therefrom shall, when released for free circulation, be deemed to have the same preferential originating status as those goods.

2 Paragraph 1 shall not apply in any of the following cases:

- a the processing operation also involves non-Union goods other than those referred to in paragraph 1, including goods having preferential originating status under a different preferential arrangement;
- b the processed products are obtained from equivalent goods referred to in Article 223 of the Code;
- c the customs authorities have authorised temporary re-export of the goods for further processing in accordance with Article 258 of the Code.

3 Where paragraph 1 applies, a document on origin issued or made out for the goods placed under the inward processing procedure shall be deemed to be a document on origin issued or made out for the processed products.]

Textual Amendments

- F7** Inserted by [Commission Implementing Regulation \(EU\) 2018/604 of 18 April 2018 amending Implementing Regulation \(EU\) 2015/2447 as regards the procedural rules to facilitate the establishment in the Union of the preferential origin of goods, and repealing Regulations \(EEC\) No 3510/80 and \(EC\) No 209/2005.](#)

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Subsection 2

Obligations of Beneficiary Countries within the framework of the GSP scheme of the Union

Article 70

Obligation to provide administrative cooperation within the framework of the REX system(Article 64(1) of the Code)

1 In order to ensure the proper application of the GSP scheme beneficiary countries shall undertake:

- a to put in place and to maintain the necessary administrative structures and systems required for the implementation and management in that country of the rules and procedures laid down in this Subsection and Subsections 3 to 9 of this Section and Subsections 2 and 3 of Title II Chapter 1 Section 2 of Delegated Regulation (EU) 2015/2446, including where appropriate the arrangements necessary for the application of cumulation;
- b that their competent authorities will cooperate with the Commission and the customs authorities of the Member States.

2 The cooperation referred to in point (b) of paragraph 1 shall consist of:

- [^{F4}(a)] providing all necessary support in the event of a request by the Commission for the monitoring by it of the proper management of the GSP scheme in the country concerned, including verification visits on the spot by the Commission or the customs authorities of the Member States;
- [^{F4}(b)] without prejudice to Articles 108 and 109 of this Regulation, verifying the originating status of products and the compliance with the other conditions laid down in this Subsection, Subsections 3 to 9 of this Section and Subsections 2 and 3 of Title II Chapter 1 Section 2 of Delegated Regulation (EU) 2015/2446, including visits on the spot, where requested by the Commission or the customs authorities of the Member States in the context of origin investigations.

3 To be entitled to apply the registered exporters system, the beneficiary countries shall submit the undertaking referred to in paragraph 1 to the Commission at least 3 months before the date on which they intend to start the registration of exporters.

[^{F4} Where a country or territory has been removed from Annex II to Regulation (EU) No 978/2012 of the European Parliament and of the Council⁽²⁾, the rules and procedures laid down in Article 55 of Delegated Regulation (EU) 2015/2446 and the obligations laid down in Articles 72, 80 and 108 of this Regulation shall continue to apply to that country or territory for a period of 3 years from the date of its removal from that Annex.]

Textual Amendments

- F4** Substituted by Commission Implementing Regulation (EU) 2017/989 of 8 June 2017 correcting and amending Implementing Regulation (EU) 2015/2447 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code.

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Article 71

Procedures and methods of administrative cooperation applicable with regard to exports using certificates of origin Form A and invoice declarations(Article 64(1) of the Code)

- 1 Every beneficiary country shall comply or ensure compliance with:
 - a the rules on the origin of the products being exported, laid down in Subsection 2 of Title II Chapter 1 Section 2 of Delegated Regulation (EU) 2015/2446;
 - b the rules for completion and issue of certificates of origin Form A;
 - c the provisions for the use of invoice declarations, to be drawn up in accordance with the requirements set out in Annex 22-09;
 - d the provisions concerning the obligations of notifications referred to in Article 73 of this Regulation;
 - e the provisions concerning granting of derogations referred to in Article 64(6) of the Code.
- 2 The competent authorities of the beneficiary countries shall cooperate with the Commission or the Member States by, in particular:
 - a providing all necessary support in the event of a request by the Commission for the monitoring by it of the proper management of the GSP scheme in the country concerned, including verification visits on the spot by the Commission or the customs authorities of the Member States;
 - b without prejudice to Articles 73 and 110 of this Regulation, verifying the originating status of products and the compliance with the other conditions laid down in this Subsection, Subsections 3 to 9 of this Section and Subsections 2 and 3 of Title II Chapter 1 Section 2 of Delegated Regulation (EU) 2015/2446, including visits on the spot, where requested by the Commission or the customs authorities of the Member States in the context of origin investigations.
- 3 Where, in a beneficiary country, a competent authority for issuing certificates of origin Form A is designated, documentary proofs of origin are verified, and certificates of origin Form A for exports to the Union are issued, that beneficiary country shall be considered to have accepted the conditions laid down in paragraph 1.
- 4 When a country is admitted or readmitted as a beneficiary country in respect of products referred to in Regulation (EU) No 978/2012, goods originating in that country shall benefit from the generalised system of preferences on condition that they were exported from the beneficiary country on or after the date referred to in Article 73(2) of this Regulation.
- 5 Where a country or territory has been removed from Annex II to Regulation (EU) No 978/2012, the obligation to provide administrative cooperation laid down in Article 55 of Delegated Regulation (EU) 2015/2446 and Articles 110 and 111 of this Regulation shall continue to apply to that country or territory for a period of 3 years from the date of its removal from that annex.
- 6 The obligations referred to in paragraph 5 shall apply to Singapore for a period of 3 years starting from 1 January 2014.

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Article 72

Notification obligations applicable after the date of application of the registered exporter (REX) system(Article 64(1) of the Code)

- 1 Beneficiary countries shall notify the Commission of the names and addresses and contact details of the authorities situated in their territory which are:
 - a part of the governmental authorities of the country concerned, or act under the authority of the government thereof, and competent to register exporters in the REX system, modify and update registration data and revoke registrations;
 - b part of the governmental authorities of the country concerned and responsible for ensuring the administrative cooperation with the Commission and the customs authorities of the Member States as provided for in this Subsection, Subsections 3 to 9 of this Section and Subsections 2 and 3 of Title II Chapter 1 Section 2 of Delegated Regulation (EU) 2015/2446.
- 2 The notification shall be sent to the Commission at the latest 3 months before the date on which the beneficiary countries intend to start the registration of exporters.
- 3 Beneficiary countries shall inform the Commission immediately of any changes to the information notified under the first paragraph.

Article 73

Notification obligations applicable until the date of application of the registered exporter (REX) system(Article 64(1) of the Code)

- 1 The beneficiary countries shall inform the Commission of the names and addresses of the governmental authorities situated in their territory which are empowered to issue certificates of origin Form A, together with specimen impressions of the stamps used by those authorities, and the names and addresses of the relevant governmental authorities responsible for the control of the certificates of origin Form A and the invoice declarations.

The Commission will forward this information to the customs authorities of the Member States. When this information is communicated within the framework of an amendment of previous communications, the Commission will indicate the date of entry into use of those new stamps according to the instructions given by the competent governmental authorities of the beneficiary countries. This information is for official use; however, when goods are to be released for free circulation, the customs authorities in question may allow the importer to consult the specimen impressions of the stamps.

Beneficiary countries which have already provided the information required under the first sub-paragraph shall not be obliged to provide it again, unless there has been a change.

- 2 For the purpose of Article 71(4) of this Regulation, the Commission will publish, on its website, the date on which a country admitted or readmitted as a beneficiary country in respect of products referred to in Regulation (EU) No 978/2012 met the obligations set out in paragraph 1 of this Article.

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

[^{F3} Upon request of a beneficiary country, the Commission shall send to that beneficiary country specimen impressions of the stamps used by the customs authorities of the Member States for the issue of movement certificates EUR.1.]

Textual Amendments

- F3** Inserted by [Commission Implementing Regulation \(EU\) 2017/989 of 8 June 2017 correcting and amending Implementing Regulation \(EU\) 2015/2447 laying down detailed rules for implementing certain provisions of Regulation \(EU\) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code.](#)

Subsection 3

Procedures at export in beneficiary countries and in the Union applicable within the framework of the GSP scheme of the Union until the application of the registered exporter system

Article 74

Procedure for the issue of a certificate of origin Form A(Article 64(1) of the Code)

- 1 Certificates of origin Form A shall be issued on written application from the exporter or its representative, together with any other appropriate supporting documents proving that the products to be exported qualify for the issue of a certificate of origin Form A. Certificates of origin Form A shall be issued using the form set out in Annex 22-08.
- 2 The competent authorities of beneficiary countries shall make available the certificate of origin Form A to the exporter as soon as the exportation has taken place or is ensured. However, the competent authorities of beneficiary countries may also issue a certificate of origin Form A after exportation of the products to which it relates, if:
 - a it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
 - b it is demonstrated to the satisfaction of the competent authorities that a certificate of origin Form A was issued but was not accepted at importation for technical reasons; or
 - c the final destination of the products concerned was determined during their transportation or storage and after possible splitting of a consignment, in accordance with Article 43 of Delegated Regulation (EU) 2015/2446.
- 3 The competent authorities of beneficiary countries may issue a certificate retrospectively only after verifying that the information supplied in the exporter's application for a certificate of origin Form A issued retrospectively is in accordance with that in the corresponding export file and that a certificate of origin Form A was not issued when the products in question were exported, except when the certificate of origin Form A was not accepted for technical reasons. The words 'Issued retrospectively', 'Délivré a posteriori' or 'emitido a posteriori' shall be indicated in box 4 of the certificate of origin Form A issued retrospectively.
- 4 In the event of theft, loss or destruction of a certificate of origin Form A, the exporter may apply to the competent authorities which issued it for a duplicate to be made out on the basis of the export documents in their possession. The words 'Duplicate', 'Duplicata' or 'Duplicado',

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

the date of issue and the serial number of the original certificate shall be indicated in box 4 of the duplicate certificate of origin Form A. The duplicate takes effect from the date of the original.

5 For the purposes of verifying whether the product for which a certificate of origin Form A is requested complies with the relevant rules of origin, the competent governmental authorities shall be entitled to call for any documentary evidence or to carry out any check which they consider appropriate.

6 Completion of boxes 2 and 10 of the certificate of origin Form A shall be optional. Box 12 shall bear the mention 'Union' or the name of one of the Member States. The date of issue of the certificate of origin Form A shall be indicated in box 11. The signature to be entered in that box, which is reserved for the competent governmental authorities issuing the certificate, as well as the signature of the exporter's authorised signatory to be entered in box 12, shall be handwritten.

Article 75

Conditions for making out an invoice declaration(Article 64(1) of the Code)

1 The invoice declaration may be made out by any exporter operating in a beneficiary country for any consignment consisting of one or more packages containing originating products whose total value does not exceed EUR 6 000, and provided that the administrative cooperation referred to in [F⁴Article 71(2)] applies to this procedure.

2 The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the customs or other competent governmental authorities of the exporting country, all appropriate documents proving the originating status of the products concerned.

3 An invoice declaration shall be made out by the exporter in either French, English or Spanish by typing, stamping or printing on the invoice, the delivery note or any other commercial document, the declaration, the text of which appears in Annex 22-09. If the declaration is handwritten, it shall be written in ink in printed characters. Invoice declarations shall bear the original handwritten signature of the exporter.

4 The use of an invoice declaration shall be subject to the following conditions:

- a one invoice declaration shall be made out for each consignment;
- b if the goods contained in the consignment have already been subject to verification in the exporting country by reference to the definition of 'originating products', the exporter may refer to that verification in the invoice declaration.

Textual Amendments

- F4** Substituted by [Commission Implementing Regulation \(EU\) 2017/989 of 8 June 2017 correcting and amending Implementing Regulation \(EU\) 2015/2447 laying down detailed rules for implementing certain provisions of Regulation \(EU\) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code.](#)

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Article 76

Conditions for issuing a certificate of origin Form A in case of cumulation (Article 64(1) of the Code)

When cumulation under Articles 53, 54, 55 or 56 of Delegated Regulation (EU) 2015/2446 applies, the competent governmental authorities of the beneficiary country called on to issue a certificate of origin Form A for products in the manufacture of which materials originating in a party with which cumulation is permitted are used shall rely on the following:

- (a) in the case of bilateral cumulation, on the proof of origin provided by the exporter's supplier and issued in accordance with the provisions of Article 77 of this Regulation;
- (b) in the case of cumulation with Norway, Switzerland or Turkey, on the proof of origin provided by the exporter's supplier and issued in accordance with the relevant rules of origin of Norway, Switzerland or Turkey, as the case may be;
- (c) in the case of regional cumulation, on the proof of origin provided by the exporter's supplier, namely a certificate of origin Form A, issued using the form set out in Annex 22-08 or, as the case may be, an invoice declaration, the text of which appears in Annex 22-09;
- (d) in the case of extended cumulation, on the proof of origin provided by the exporter's supplier and issued in accordance with the provisions of the relevant free-trade agreement between the Union and the country concerned.

In the cases referred to in points (a), (b), (c) and (d) of the first sub-paragraph, Box 4 of certificate of origin Form A shall, as the case may be, contain the indication:

- 'EU cumulation', 'Norway cumulation', 'Switzerland cumulation', 'Turkey cumulation', 'regional cumulation', 'extended cumulation with country x', or
- 'Cumul UE', 'Cumul Norvège', 'Cumul Suisse', 'Cumul Turquie', 'cumul régional', 'cumul étendu avec le pays x', or
- 'Acumulación UE', 'Acumulación Noruega', 'Acumulación Suiza', 'Acumulación Turquía', 'Acumulación regional', 'Acumulación ampliada con el país x'.

Article 77

Proof of Union's originating status for the purpose of bilateral cumulation and approved exporter (Article 64(1) of the Code)

1 Evidence of the originating status of Union products shall be furnished by either of the following:

- a the production of a movement certificate EUR.1, issued using the form set out in Annex 22-10; or
- b the production of an invoice declaration, the text of which is set out in Annex 22-09 [F8 of Delegated Regulation (EU) 2015/2446]. An invoice declaration may be made out by any exporter for consignments containing originating products whose total value does not exceed EUR 6 000 or by an approved Union exporter.

2 The exporter or its representative shall enter 'GSP beneficiary countries' and 'EU', or 'Pays bénéficiaires du SPG' and 'UE', in box 2 of the movement certificate EUR.1.

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

3 The provisions of this Subsection, Subsections 3 to 9 of this Section and Subsections 2 and 3 of Title II Chapter 1 Section 2 of Delegated Regulation (EU) 2015/2446 concerning the issue, use and subsequent verification of certificates of origin Form A shall apply *mutatis mutandis* to EUR.1 movement certificates and, with the exception of the provisions concerning their issue, to invoice declarations.

4 The customs authorities of the Member States may authorise any exporter established in the customs territory of the Union, hereinafter referred to as an ‘approved exporter’, who makes frequent shipments of products originating in the Union within the framework of bilateral cumulation to make out invoice declarations, irrespective of the value of the products concerned, where that exporter offers, to the satisfaction of the customs authorities, all guarantees necessary to verify the following:

- a the originating status of the products;
- b the fulfilment of other requirements applicable in that Member State.

5 The customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate. The customs authorities shall grant to the approved exporter a customs authorisation number which shall appear on the invoice declaration.

6 The customs authorities shall monitor the use of the authorisation by the approved exporter. The customs authorities may withdraw the authorisation at any time.

They shall withdraw the authorisation in each of the following cases:

- a the approved exporter no longer offers the guarantees referred to in paragraph 4;
- b the approved exporter does not fulfil the conditions referred to in paragraph 5;
- c the approved exporter otherwise makes improper use of the authorisation.

7 An approved exporter shall not be required to sign invoice declarations provided that the approved exporter gives the customs authorities a written undertaking accepting full responsibility for any invoice declaration which identifies the approved exporter as if the approved exporter had signed it with his handwritten signature.

Textual Amendments

- F8** Deleted by [Commission Implementing Regulation \(EU\) 2017/989 of 8 June 2017](#) correcting and amending [Implementing Regulation \(EU\) 2015/2447](#) laying down detailed rules for implementing certain provisions of [Regulation \(EU\) No 952/2013](#) of the European Parliament and of the Council laying down the Union Customs Code.

Subsection 4

Procedures at export in beneficiary countries and in the Union applicable within the framework of the GSP scheme of the Union from the date of the application of the registered exporter system

Article 78

Obligation for exporters to be registered and waiver thereof(Article 64(1) of the Code)

1 The GSP scheme shall apply in the following cases:

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- a in cases of goods satisfying the requirements of this Subsection, Subsections 3 to 9 of this Section and Subsections 2 and 3 of Title II Chapter 1 Section 2 of Delegated Regulation (EU) 2015/2446 exported by a registered exporter;
- b in cases of any consignment of one or more packages containing originating products exported by any exporter, where the total value of the originating products consigned does not exceed EUR 6 000.

2 The value of originating products in a consignment is the value of all originating products within one consignment covered by a statement on origin made out in the country of exportation.

Article 79

Registration procedure in the beneficiary countries and procedures at export applicable during the transition period to the application of the registered exporter system(Article 64(1) of the Code)

1 Beneficiary countries shall start the registration of exporters on 1 January 2017.

However, where the beneficiary country is not in a position to start registration on that date, it shall notify the Commission in writing by 1 July 2016 that it postpones the registration of exporters until 1 January 2018 or 1 January 2019.

2 During a period of 12 months following the date on which the beneficiary country starts the registration of exporters, the competent authorities of that beneficiary country shall continue to issue certificates of origin Form A at the request of exporters who are not yet registered at the time of requesting the certificate.

Without prejudice to Article 94(2) of this Regulation, certificates of origin Form A issued in accordance with the first sub-paragraph of this paragraph shall be admissible in the Union as proof of origin if they are issued before the date of registration of the exporter concerned.

The competent authorities of a beneficiary country experiencing difficulties in completing the registration process within the above 12-month period may request its extension to the Commission. Such extensions shall not exceed 6 months.

3 Exporters in a beneficiary country, registered or not, shall make out statements on origin for originating products consigned, where the total value thereof does not exceed EUR 6 000, as of the date from which the beneficiary country intends to start the registration of exporters.

Exporters, once registered, shall make out statements on origin for originating products consigned, where the total value thereof exceeds EUR 6 000, as of the date from which their registration is valid in accordance with Article 86(4) of this Regulation.

4 All beneficiary countries shall apply the registered exporter system as of 30 June 2020 at the latest.

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Subsection 5

Article 80

Registered exporter database: obligations of the authorities(Article 64(1) of the Code)

1 The Commission shall set up a system for registering exporters authorised to certify the origin of goods (the REX system) and make it available by 1 January 2017.

[^{F52} The competent authorities of beneficiary countries shall upon receipt of the complete application form referred to in Annex 22-06 assign without delay the number of registered exporter to the exporter and enter into the REX system the number of registered exporter, the registration data and the date from which the registration is valid in accordance with Article 86(4).

The customs authorities of Member States shall upon receipt of the complete application form referred to in Annex 22-06A assign without delay the number of registered exporter to the exporter or, where appropriate, the re-consignor of goods and enter into the REX system the number of registered exporter, the registration data and the date from which the registration is valid in accordance with Article 86(4).

The competent authorities of a beneficiary country or the customs authorities of a Member State shall inform the exporter or, where appropriate, the re-consignor of goods of the number of registered exporter assigned to that exporter or re-consignor of goods and of the date from which the registration is valid.]

3 Where the competent authorities consider that the information provided in the application is incomplete, they shall inform the exporter thereof without delay.

4 The competent authorities of beneficiary countries and the customs authorities of Member States shall keep the data registered by them up-to-date. They shall modify those data immediately after having been informed by the registered exporter in accordance with Article 89 of this Regulation. [^{F3}The competent authorities of a beneficiary country or the customs authorities of a Member State shall inform the registered exporter of the modification of his registration data.]

Textual Amendments

- F3** Inserted by [Commission Implementing Regulation \(EU\) 2017/989 of 8 June 2017 correcting and amending Implementing Regulation \(EU\) 2015/2447 laying down detailed rules for implementing certain provisions of Regulation \(EU\) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code.](#)
- F5** Substituted by [Commission Implementing Regulation \(EU\) 2018/604 of 18 April 2018 amending Implementing Regulation \(EU\) 2015/2447 as regards the procedural rules to facilitate the establishment in the Union of the preferential origin of goods, and repealing Regulations \(EEC\) No 3510/80 and \(EC\) No 209/2005.](#)

Article 81

Date of application of certain provisions(Article 64(1) of the Code)

1 Articles 70, 72, 78 to 80, 82 to 93, 99 to 107, 108, 109 and 112 of this Regulation shall apply in respect of export of goods by exporters registered under the REX system in a

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

beneficiary country from the date on which that beneficiary country starts registering exporters under that system. In so far as exporters in the Union are concerned, these Articles shall apply from 1 January 2017.

2 Articles 71, 73, 74 to 77, 94 to 98 and 110 to 112 of this Regulation shall apply in respect of export of goods by exporters who are not registered under the REX system in a beneficiary country. In so far as exporters in the Union are concerned, these Articles shall apply until 31 December 2017.

Article 82

Registered exporter database: access rights to the database(Article 64(1) of the Code)

1 The Commission shall ensure that access to the REX system is given in accordance with this Article.

2 The Commission shall have access to consult all the data.

3 The competent authorities of a beneficiary country shall have access to consult the data concerning exporters registered by them.

4 The customs authorities of the Member States shall have access to consult the data registered by them, by the customs authorities of other Member States and by the competent authorities of beneficiary countries as well as by Norway, Switzerland or Turkey. This access to the data shall take place for the purpose of carrying out verifications of customs declarations under Article 188 of the Code or post-release control under Article 48 of the Code.

5 The Commission shall provide secure access to the REX system to the competent authorities of beneficiary countries.

6 Where a country or territory has been removed from Annex II to Regulation (EU) No 978/2012, its competent authorities shall keep the access to the REX system as long as required in order to enable them to comply with their obligations under Article 70 of this Regulation.

[^{F57} The Commission shall make the following data available to the public on condition that consent has been given by the exporter by signing box 6 of the form set out in Annex 22-06 or Annex 22-06A, as applicable:

- a name of the registered exporter as specified in box 1 of the form set out in Annex 22-06 or Annex 22-06A, as appropriate;
- b address of the place where the registered exporter is established as specified in box 1 of the form set out in Annex 22-06 or Annex 22-06A, as appropriate;
- c contact details as specified in box 1 and box 2 of the form set out in Annex 22-06 or Annex 22-06A, as appropriate;
- d indicative description of the goods which qualify for preferential treatment, including indicative list of Harmonised System headings or chapters, as specified in box 4 of the form set out in Annex 22-06 or Annex 22-06A, as appropriate;
- e EORI number of the registered exporter as specified in box 1 of the form set out in Annex 22-06A, or the trader identification number (TIN) of the registered exporter as specified in box 1 of the form set out in Annex 22-06;
- f whether the registered exporter is a trader or a producer as specified in box 3 of the form set out in Annex 22-06 or Annex 22-06A, as appropriate.

The refusal to sign box 6 shall not constitute a ground for refusing to register the exporter.]

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- 8 The Commission shall always make the following data available to the public
- a the number of registered exporter;
 - [^{F7}b the date of registration of the registered exporter;]
 - [^{F5}(c)] the date from which the registration is valid;
 - [^{F5}(d)] the date of the revocation of the registration where applicable;
 - [^{F5}(e)] information whether the registration applies also to exports to Norway, Switzerland or Turkey;
 - [^{F5}(f)] the date of the last synchronisation between the REX system and the public website.

Textual Amendments

- F5** Substituted by [Commission Implementing Regulation \(EU\) 2018/604 of 18 April 2018 amending Implementing Regulation \(EU\) 2015/2447 as regards the procedural rules to facilitate the establishment in the Union of the preferential origin of goods, and repealing Regulations \(EEC\) No 3510/80 and \(EC\) No 209/2005.](#)
- F7** Inserted by [Commission Implementing Regulation \(EU\) 2018/604 of 18 April 2018 amending Implementing Regulation \(EU\) 2015/2447 as regards the procedural rules to facilitate the establishment in the Union of the preferential origin of goods, and repealing Regulations \(EEC\) No 3510/80 and \(EC\) No 209/2005.](#)

Article 83

Registered exporter database: data protection(Article 64(1) of the Code)

1 The data registered in the REX system shall be processed solely for the purpose of the application of the GSP scheme as set out in this Subsection.

2 Registered exporters shall be provided with the information laid down in Article 11(1) (a) to (e) of Regulation (EC) No 45/2001 of the European Parliament and of the Council⁽³⁾ or Article 10 of Directive 95/46/EC of the European Parliament and of the Council⁽⁴⁾. In addition, they shall also be provided with the following information:

- a information concerning the legal basis of the processing operations for which the data is intended;
- b the data retention period.

Registered exporters shall be provided with that information via a notice attached to the application to become a registered exporter as set out in Annex 22-06 [^{F7}or in Annex 22-06A, as appropriate].

3 Each competent authority in a beneficiary country and each customs authority in a Member State that has introduced data into the REX system shall be considered the controller with respect to the processing of those data.

The Commission shall be considered as a joint controller with respect to the processing of all data to guarantee that the registered exporter will obtain his rights.

4 The rights of registered exporters with regard to the processing of data which is stored in the REX system listed in Annex 22-06 [^{F7}or in Annex 22-06A, as appropriate] and processed in national systems shall be exercised in accordance with the data protection legislation implementing Directive 95/46/EC of the Member State which is storing their data.

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

5 Member States who replicate in their national systems the data of the REX system they have access to shall keep the replicated data-up-to date.

6 The rights of registered exporters with regard to the processing of their registration data by the Commission shall be exercised in accordance with Regulation (EC) No 45/2001.

7 Any request by a registered exporter to exercise the right of access, rectification, erasure or blocking of data in accordance with Regulation (EC) No 45/2001 shall be submitted to and processed by the controller of data.

Where a registered exporter has submitted such a request to the Commission without having tried to obtain his rights from the controller of data, the Commission shall forward that request to the controller of data of the registered exporter.

If the registered exporter fails to obtain his rights from the controller of data, the registered exporter shall submit such request to the Commission acting as controller. The Commission shall have the right to rectify, erase or block the data.

8 The national supervisory data protection authorities and the European Data Protection Supervisor, each acting within the scope of their respective competence, shall cooperate and ensure coordinated supervision of the registration data.

They shall, each acting within the scope of their respective competences, exchange relevant information, assist each other in carrying out audits and inspections, examine difficulties of interpretation or application of this Regulation, study problems with the exercise of independent supervision or in the exercise of the rights of data subjects, draw up harmonised proposals for joint solutions to any problems and promote awareness of data protection rights, as necessary.

Textual Amendments

- F7** Inserted by [Commission Implementing Regulation \(EU\) 2018/604 of 18 April 2018 amending Implementing Regulation \(EU\) 2015/2447 as regards the procedural rules to facilitate the establishment in the Union of the preferential origin of goods, and repealing Regulations \(EEC\) No 3510/80 and \(EC\) No 209/2005.](#)

Article 84

Notification obligations applicable to Member States for the implementation of the registered exporter (REX) system(Article 64(1) of the Code)

Member States shall notify the Commission of the names, addresses and contact details of their customs authorities which are:

- (a) competent to register exporters and re-consignors of goods in the REX system, modify and update registration data and revoke registration;
- (b) responsible for ensuring the administrative cooperation with the competent authorities of the beneficiary countries as provided for in this Subsection, Subsections 3 to 9 of this Section and Subsections 2 and 3 of Title II Chapter 1 Section 2 of Delegated Regulation (EU) 2015/2446.

The notification shall be sent to the Commission by 30 September 2016.

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Member States shall inform the Commission immediately of any changes to the information notified under the first sub-paragraph.

Article 85

Registration procedure in the Member States and procedures at export applicable during the transition period to the application of the registered exporter system(Article 64(1) of the Code)

1 On 1 January 2017, the customs authorities of Member States shall start the registration of exporters established in their territories.

[^{F42} As of 1 January 2018, the customs authorities in all Member States shall cease to issue movement certificates EUR.1 and approved exporters shall cease to make out invoice declarations for the purpose of cumulation under Article 53 of Delegated Regulation (EU) 2015/2446.]

3 Until 31 December 2017, the customs authorities of Member States shall issue movement certificates EUR.1 or replacement certificates of origin Form A at the request of exporters or re-consignors of goods who are not yet registered. This shall also apply if the originating products sent to the Union are accompanied by statements on origin made out by a registered exporter in a beneficiary country.

[^{F3}Until 31 December 2017, approved exporters in Member States who are not yet registered may make out invoice declarations for the purpose of cumulation under Article 53 of Delegated Regulation (EU) 2015/2446.]

4 Exporters in the Union, registered or not, shall make out statements on origin for originating products consigned, where the total value thereof does not exceed EUR 6 000, as from 1 January 2017.

Exporters, once registered, shall make out statements on origin for originating products consigned, where the total value thereof exceeds EUR 6 000, as of the date on which their registration is valid in accordance with Article 86(4) of this Regulation.

5 Re-consignors of goods who are registered may make out replacement statements on origin from the date from which their registration is valid in accordance with Article 86(4) of this Regulation. This shall apply regardless of whether the goods are accompanied by a certificate of origin Form A issued in the beneficiary country or an invoice declaration or a statement on origin made out by the exporter.

Textual Amendments

- F3** Inserted by [Commission Implementing Regulation \(EU\) 2017/989 of 8 June 2017 correcting and amending Implementing Regulation \(EU\) 2015/2447 laying down detailed rules for implementing certain provisions of Regulation \(EU\) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code.](#)
- F4** Substituted by [Commission Implementing Regulation \(EU\) 2017/989 of 8 June 2017 correcting and amending Implementing Regulation \(EU\) 2015/2447 laying down detailed rules for implementing certain provisions of Regulation \(EU\) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code.](#)

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Article 86

Application to become a registered exporter(Article 64(1) of the Code)

1 To become a registered exporter, an exporter shall lodge an application with the competent authorities of the beneficiary country where he has his headquarters or where he is permanently established.

The application shall be made using the form set out in Annex 22-06.

2 To become a registered exporter, an exporter or a re-consignor of goods established in the customs territory of the Union shall lodge an application with the customs authorities of that Member States. The application shall be made using the form set out in [F⁵Annex 22-06A].

[F⁴ For the purposes of exports under the GSP schemes of the Union, of Norway or of Switzerland, exporters shall only be required to be registered once.

A registered exporter number shall be assigned to the exporter by the competent authorities of the beneficiary country with a view to exporting under the GSP schemes of the Union, Norway and Switzerland, to the extent that those countries have recognised the country where the registration has taken place as a beneficiary country.

The first and second subparagraphs shall apply *mutatis mutandis* for the purpose of exports under the GSP scheme of Turkey once that country starts applying the REX system. The Commission shall publish in the *Official Journal of the European Union* (C series) the date on which Turkey starts applying that system.]

4 The registration shall be valid as of the date on which the competent authorities of a beneficiary country or the customs authorities of a Member State receive a complete application for registration, in accordance with paragraphs 1 and 2.

5 Where the exporter is represented for the purpose of carrying out export formalities and the representative of the exporter is also a registered exporter, this representative shall not use his own registered exporter number.

Textual Amendments

- F4** Substituted by Commission Implementing Regulation (EU) 2017/989 of 8 June 2017 correcting and amending Implementing Regulation (EU) 2015/2447 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code.
- F5** Substituted by Commission Implementing Regulation (EU) 2018/604 of 18 April 2018 amending Implementing Regulation (EU) 2015/2447 as regards the procedural rules to facilitate the establishment in the Union of the preferential origin of goods, and repealing Regulations (EEC) No 3510/80 and (EC) No 209/2005.

[F⁴Article 87

Registered exporter system: Publication requirement(Article 64(1) of the Code)

The Commission shall publish on its website the date on which beneficiary countries start applying the REX system. The Commission shall keep the information up-to-date.]

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Textual Amendments

- F4** Substituted by [Commission Implementing Regulation \(EU\) 2017/989 of 8 June 2017 correcting and amending Implementing Regulation \(EU\) 2015/2447 laying down detailed rules for implementing certain provisions of Regulation \(EU\) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code.](#)

Article 88

Automatic registration of exporters for a country becoming a beneficiary country of the GSP scheme of the Union(Article 64(1) of the Code)

Where a country is added to the list of beneficiary countries in Annex II to Regulation (EU) No 978/2012, the Commission shall automatically activate for its GSP scheme the registrations of all exporters registered in that country provided that the registration data of the exporters are available in the REX system and are valid for at least the GSP scheme of Norway, Switzerland or Turkey.

In this case, an exporter who is already registered for at least the GSP scheme of either, Norway, Switzerland or Turkey, need not lodge an application with his competent authorities to be registered for the GSP scheme of the Union.

Article 89

[^{F4}Revocation of registration](Article 64(1) of the Code)

1 Registered exporters shall immediately inform the competent authorities of the beneficiary country or the customs authorities of the Member State of changes to the information which they have provided for the purposes of their registration.

2 Registered exporters who no longer meet the conditions for exporting goods under the GSP scheme, or no longer intend to export goods under the GSP scheme shall inform the competent authorities in the beneficiary country or the customs authorities in the Member State accordingly.

3 The competent authorities in a beneficiary country or the customs authorities in a Member State shall revoke the registration if the registered exporter:

- a no longer exists;
- b no longer meets the conditions for exporting goods under the GSP scheme;
- c has informed the competent authority of the beneficiary country or the customs authorities of the Member State that he no longer intends to export goods under the GSP scheme;
- d intentionally or negligently draws up, or causes to be drawn up, a statement on origin which contains incorrect information and leads to wrongfully obtaining the benefit of preferential tariff treatment.

4 The competent authority of a beneficiary country or the customs authorities of a Member State may revoke the registration if the registered exporter fails to keep the data concerning his registration up-to-date.

5 Revocation of registrations shall take effect for the future, i.e. in respect of statements on origin made out after the date of revocation. Revocation of registration shall have no effect

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

on the validity of statements on origin made out before the registered exporter is informed of the revocation.

6 The competent authority of a beneficiary country or the customs authorities of a Member State shall inform the registered exporter about the revocation of his registration and of the date from which the revocation will take effect.

7 Judicial remedy shall be available to the exporter or the re-consignor of goods in the event of revocation of his registration.

8 The revocation of a registered exporter shall be cancelled in case of an incorrect revocation. The exporter or the re-consignor of goods shall be entitled to use the registered exporter number assigned to him at the time of the registration.

9 Exporters or re-consignors of goods whose registration has been revoked may make a new application to become a registered exporter in accordance with Article 86 of this Regulation. Exporters or re-consignors of goods whose registration has been revoked in accordance with paragraphs 3(d) and 4 may only be registered again if they prove to the competent authorities of the beneficiary country or to the customs authorities of the Member State which had registered them that they have remedied the situation which led to the revocation of their registration.

10 The data relating to a revoked registration shall be kept in the REX system by the competent authority of the beneficiary country or by the customs authorities of the Member State, which introduced them into that system, for a maximum of 10 calendar years after the calendar year in which the revocation took place. After those 10 calendar years, the competent authority of a beneficiary country or the customs authorities of the Member State shall delete the data.

Textual Amendments

- F4** Substituted by [Commission Implementing Regulation \(EU\) 2017/989 of 8 June 2017 correcting and amending Implementing Regulation \(EU\) 2015/2447 laying down detailed rules for implementing certain provisions of Regulation \(EU\) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code.](#)

Article 90

[^{F4}Automatic revocation of registrations when a country is withdrawn from the list of beneficiary countries](Article 64(1) of the Code)

1 The Commission shall revoke all registrations of exporters registered in a beneficiary country if the beneficiary country is removed from the list of beneficiary countries in Annex II to Regulation (EU) No 978/2012 or if the tariff preferences granted to the beneficiary country have been temporarily withdrawn in accordance with Regulation (EU) No 978/2012.

2 Where that country is reintroduced in that list or where the temporary withdrawal of the tariff preferences granted to the beneficiary country is terminated, the Commission shall re-activate the registrations of all exporters registered in that country provided that the registration data of the exporters are available in the system and have remained valid for at least the GSP scheme of Norway or Switzerland, or Turkey. Otherwise, exporters shall be registered again in accordance with Article 86 of this Regulation.

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

3 In the event of revocation of the registrations of all registered exporters in a beneficiary country in accordance with the first paragraph, the data of the revoked registrations will be kept in the REX system for at least 10 calendar years after the calendar year in which the revocation took place. After that 10-year period, and when the beneficiary country has not been a beneficiary country of the GSP scheme of Norway, Switzerland, nor Turkey for more than 10 years, the Commission will delete the data of the revoked registrations from the REX system.

Textual Amendments

- F4** Substituted by [Commission Implementing Regulation \(EU\) 2017/989 of 8 June 2017 correcting and amending Implementing Regulation \(EU\) 2015/2447 laying down detailed rules for implementing certain provisions of Regulation \(EU\) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code.](#)

Article 91

Obligations of exporters(Article 64(1) of the Code)

- 1 Exporters and registered exporters shall comply with the following obligations:
- a they shall maintain appropriate commercial accounting records concerning the production and supply of goods qualifying for preferential treatment;
 - b they shall keep available all evidence relating to the materials used in the manufacture;
 - c they shall keep all customs documentation relating to the materials used in the manufacture;
 - d they shall keep for at least 3 years from the end of the calendar year in which the statement on origin was made out, or longer if required by national law, records of:
 - (i) the statements on origin they made out;
 - (ii) their originating and non-originating materials, production and stock accounts.

Those records and those statements on origin may be kept in an electronic format but shall allow the materials used in the manufacture of the exported products to be traced and their originating status to be confirmed.

2 The obligations provided for in paragraph 1 shall also apply to suppliers who provide exporters with suppliers' declarations certifying the originating status of the goods they supply.

3 The re-consignors of goods, whether registered or not, who make out replacement statements on origin shall keep the initial statements on origin they replaced for at least 3 years from the end of the calendar year in which the replacement statement on origin was made out, or longer if required by national law.

Article 92

General provisions on the statement on origin(Article 64(1) of the Code)

1 A statement on origin may be made out at the time of exportation to the Union or when the exportation to the Union is ensured.

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Where the products concerned are considered as originating in the beneficiary country of export or another beneficiary country in accordance with the second sub-paragraph of Article 55(4) of Delegated Regulation (EU) 2015/2446 or with the second sub-paragraph of Article 55(6) of that Regulation, the statement on origin shall be made out by the exporter in the beneficiary country of export.

[^{F8}]

2 A statement on origin may also be made out after exportation ('retrospective statement') of the products concerned. Such a retrospective statement on origin 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 2 years after the importation.

Where the splitting of a consignment takes place in accordance with Article 43 of Delegated Regulation (EU) 2015/2446 and provided that the 2-year deadline referred to in the first sub-paragraph 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 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 22-07 of. It shall be made out in English, French or Spanish.

It may be made out on any commercial document allowing identification of the exporter concerned and the goods involved.

[^{F7}The exporter shall not be required to sign the statement on origin.]

[^{F54} Paragraphs 1, 2 and 3 shall apply *mutatis mutandis* to the following:

- a statements on origin made out in the Union for the purpose of bilateral cumulation as referred to in Article 53 of Delegated Regulation (EU) 2015/2446;
- b statements on origin of goods exported to a beneficiary country of the GSP schemes of Norway, Switzerland or Turkey for the purpose of cumulation with materials originating in the Union.]

Textual Amendments

- F5** Substituted by [Commission Implementing Regulation \(EU\) 2018/604 of 18 April 2018 amending Implementing Regulation \(EU\) 2015/2447 as regards the procedural rules to facilitate the establishment in the Union of the preferential origin of goods, and repealing Regulations \(EEC\) No 3510/80 and \(EC\) No 209/2005.](#)
- F7** Inserted by [Commission Implementing Regulation \(EU\) 2018/604 of 18 April 2018 amending Implementing Regulation \(EU\) 2015/2447 as regards the procedural rules to facilitate the establishment in the Union of the preferential origin of goods, and repealing Regulations \(EEC\) No 3510/80 and \(EC\) No 209/2005.](#)
- F8** Deleted by [Commission Implementing Regulation \(EU\) 2017/989 of 8 June 2017 correcting and amending Implementing Regulation \(EU\) 2015/2447 laying down detailed rules for implementing certain provisions of Regulation \(EU\) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code.](#)

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Article 93

Statement on origin in the case of cumulation(Article 64(1) of the Code)

1 For the purpose of establishing the origin of materials used under bilateral or regional cumulation, the exporter of a product manufactured using materials originating in a country with which cumulation is permitted shall rely on the statement on origin provided by the supplier of those materials. In these cases, the statement on origin made out by the exporter shall, as the case may be, contain the indication ‘EU cumulation’, ‘regional cumulation’, ‘Cumul UE’, ‘Cumul regional’ or ‘Acumulación UE’, ‘Acumulación regional’.

2 For the purpose of establishing the origin of materials used within the framework of cumulation under Article 54 of Delegated Regulation (EU) 2015/2446, the exporter of a product manufactured using materials originating in Norway, Switzerland or Turkey shall rely on the proof of origin provided by the supplier of those materials on condition that that proof has been issued in accordance with the provisions of the GSP rules of origin of Norway, Switzerland or Turkey, as the case may be. In this case, the statement on origin made out by the exporter shall contain the indication ‘Norway cumulation’, ‘Switzerland cumulation’, ‘Turkey cumulation’, ‘Cumul Norvège’, ‘Cumul Suisse’, ‘Cumul Turquie’ or ‘Acumulación Noruega’, ‘Acumulación Suiza’, ‘Acumulación Turquía’.

3 For the purpose of establishing the origin of materials used within the framework of extended cumulation under Article 56 of Delegated Regulation (EU) 2015/2446, the exporter of a product manufactured using materials originating in a party with which extended cumulation is permitted shall rely on the proof of origin provided by the supplier of those materials on condition that that proof has been issued in accordance with the provisions of the relevant free-trade agreement between the Union and the party concerned.

In this case, the statement on origin made out by the exporter shall contain the indication ‘extended cumulation with country x’, ‘cumul étendu avec le pays x’ or ‘Acumulación ampliada con el país x’.

Subsection 6

Procedures at release for free circulation in the Union applicable within the framework of the GSP scheme of the Union until the date of the application of the registered exporter system

Article 94

Submission and validity of certificates of origin Form A or invoice declarations and belated presentation thereof(Article 64(1) of the Code)

1 Certificates of origin Form A or invoice declarations shall be submitted to the customs authorities of the Member States of importation in accordance with the procedures concerning the customs declaration.

2 A proof of origin shall be valid for 10 months from the date of issue in the exporting country and shall be submitted within the said period to the customs authorities of the importing country.

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Proofs of origin submitted to the customs authorities of the importing country after the lapsing of their period of validity may be accepted for the purpose of applying the tariff preferences, where failure to submit these documents by the final date set is due to exceptional circumstances.

In other cases of belated presentation, the customs authorities of the importing country may accept the proofs of origin where the products have been presented to customs before the said final date.

Article 95

Replacement of certificates of origin Form A and invoice declarations(Article 64(1) of the Code)

1 Where originating products not yet released for free circulation are placed under the control of a customs office of a Member State, that customs office shall, on written request from the re-consignor, replace the initial certificate of origin Form A or invoice declaration by one or more certificates of origin Form A (replacement certificate) for the purposes of sending all or some of these products elsewhere within the Union or to Norway or Switzerland. The re-consignor shall indicate in his request whether a photocopy of the initial proof of origin is to be annexed to the replacement certificate.

2 The replacement certificate shall be drawn up in accordance with Annex 22-19.

The customs office shall verify that the replacement certificate is in conformity with the initial proof of origin.

3 Where the request for a replacement certificate is made by a re-consignor acting in good faith, he shall not be responsible for the accuracy of the particulars entered on the initial proof of origin.

4 The customs office which is requested to issue the replacement certificate shall note on the initial proof of origin or on an attachment thereto the weights, numbers, nature of the products forwarded and their country of destination and indicate thereon the serial numbers of the corresponding replacement certificate or certificates. It shall keep the initial proof of origin for at least 3 years.

5 In the case of products which benefit from the tariff preferences under a derogation granted in accordance with Article 64(6) of the Code, the procedure laid down in this Article shall apply only when such products are intended for the Union.

Article 96

Importation by instalments using certificates of origin Form A or invoice declarations(Article 64(1) of the Code)

1 Where, at the request of the importer and on the conditions laid down by the customs authorities of the importing Member State, unassembled or disassembled products within the meaning of general interpretative rule 2(a) of the Harmonised System and falling within Section XVI or XVII or heading 7308 or 9406 of the Harmonised System are imported by instalments, a single proof of origin for such products may be submitted to the customs authorities on importation of the first instalment.

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

2 At the request of the importer and having regard to the conditions laid down by the customs authorities of the importing Member State, a single proof of origin may be submitted to the customs authorities at the importation of the first consignment when the goods:

- a are imported within the framework of frequent and continuous trade flows of a significant commercial value;
- b are the subject of the same contract of sale, the parties of this contract established in the exporting country or in the Member State(s);
- c are classified in the same code (eight digits) of the Combined Nomenclature;
- d come exclusively from the same exporter, are destined for the same importer, and are made the subject of entry formalities at the same customs office of the same Member State.

This procedure shall be applicable for a period determined by the competent customs authorities.

Article 97

Exemptions from the obligation to provide a certificate of origin Form A or an invoice declaration(Article 64(1) of the Code)

1 Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products benefiting from GSP tariff preferences without requiring the presentation of a certificate of origin Form A or an invoice declaration, provided that:

- a such products:
 - (i) are not imported by way of trade;
 - (ii) have been declared as meeting the conditions required for benefiting from the GSP scheme;
- b there is no doubt as to the veracity of the declaration referred to in point (a)(ii).

2 Imports shall not be considered as imports by way of trade if all the following conditions are met:

- a the imports are occasional;
- b the imports consist solely of products for the personal use of the recipients or travellers or their families;
- c it is evident from the nature and quantity of the products that no commercial purpose is in view.

3 The total value of the products referred to in paragraph 2 shall not exceed EUR 500 in the case of small packages or EUR 1 200 in the case of products forming part of travellers' personal luggage.

Article 98

Discrepancies and formal errors in certificates of origin Form A or invoice declarations(Article 64(1) of the Code)

1 The discovery of slight discrepancies between the statements made in the certificate of origin Form A or in an invoice declaration, and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the products shall

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

not *ipso facto* render the certificate or declaration null and void if it is duly established that that document does correspond to the products submitted.

2 Obvious formal errors on a certificate of origin Form A, a movement certificate EUR.1 or an invoice declaration shall not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in that document.

Subsection 7

Procedures at release for free circulation in the Union applicable within the framework of the GSP scheme of the Union from the date of the application of the registered exporter system

Article 99

Validity of statement on origin(Article 64(1) of the Code)

- 1 A statement on origin shall be made out for each consignment.
- 2 A statement on origin shall be valid for 12 months from the date on which it is made out.
- 3 A single statement on origin may cover several consignments if the goods meet the following conditions:
 - a they are presented unassembled or disassembled within the meaning of General Interpretative rule 2(a) of the Harmonised System;
 - b they are falling within Sections XVI or XVII or headings 7308 or 9406 of the Harmonised System; and
 - c they are intended to be imported by instalments.

Article 100

Admissibility of a statement on origin(Article 64(1) of the Code)

In order for importers to be entitled to claim benefit from the GSP scheme upon declaration of a statement on origin, the goods shall have been exported on or after the date on which the beneficiary country from which the goods are exported started the registration of exporters in accordance with Article 79 of this Regulation.

When a country is admitted or readmitted as a beneficiary country in respect of products referred to in Regulation (EU) No 978/2012, goods originating in that country shall benefit from the generalised scheme of preferences on condition that they were exported from the beneficiary country on or after the date on which this beneficiary country started applying the registered exporters system referred to in Article 70(3) of this Regulation.

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Article 101

Replacement of statements on origin(Article 64(1) of the Code)

1 Where originating products not yet released for free circulation are placed under the control of a customs office of a Member State, the re-consignor may replace the initial statement on origin by one or more replacement statements on origin (replacement statements), for the purposes of sending all or some of the products elsewhere within the customs territory of the Union or to Norway or Switzerland.

The replacement statement shall be drawn up in accordance with the requirements in Annex 22-20.

Replacement statements on origin may only be made out if the initial statement on origin was made out in accordance with Articles 92, 93, 99 and 100 of this Regulation and Annex 22-07.

2 Re-consignors shall be registered for the purposes of making out replacement statements on origin as regards originating products to be sent elsewhere within the territory of the Union where the total value of the originating products of the initial consignment to be split exceeds EUR 6 000.

However, re-consignors who are not registered may make out replacement statements on origin where the total value of the originating products of the initial consignment to be split exceeds EUR 6 000 if they attach a copy of the initial statement on origin made out in the beneficiary country.

3 Only re-consignors registered in the REX system may make out replacement statements on origin as regards products to be sent to Norway or Switzerland.

4 A replacement statement on origin shall be valid for 12 months from the date of making out the initial statement on origin.

5 Paragraphs 1 to 4 shall also apply to statements replacing replacement statements on origin.

6 Where products benefit from tariff preferences under a derogation granted in accordance with Article 64(6) of the Code, the replacement provided for in this Article may only be made if such products are intended for the Union.

Article 102

General principles and precautions to be taken by the declarant(Article 64(1) of the Code)

1 Where a declarant requests preferential treatment under the GSP scheme, he shall make reference to the statement on origin in the customs declaration for release for free circulation. The reference to the statement on origin will be its date of issue with the format *yyyymmdd*, where *yyyy* is the year, *mm* is the month and *dd* is the day. Where the total value of the originating products consigned exceeds EUR 6 000, the declarant shall also indicate the number of the registered exporter.

2 Where the declarant has requested application of the GSP scheme in accordance with paragraph 1, without being in possession of a statement on origin at the time of the acceptance

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

of the customs declaration for release for free circulation, that declaration shall be considered as being [^{F4}simplified] within the meaning of Article 166 of the Code and treated accordingly.

3 Before declaring goods for release for free circulation, the declarant shall take due care to ensure that the goods comply with the rules in this Subsection, Subsections 3 to 9 of this Section and Subsections 2 and 3 of Title II Chapter 1 Section 2 of Delegated Regulation (EU) 2015/2446, in particular, by checking:

- a on the public website that the exporter is registered in the REX system, where the total value of the originating products consigned exceeds EUR 6 000; and
- b that the statement on origin is made out in accordance with Annex 22-07 [^{F8} of Delegated Regulation (EU) 2015/2446].

Textual Amendments

- F4** Substituted by [Commission Implementing Regulation \(EU\) 2017/989 of 8 June 2017 correcting and amending Implementing Regulation \(EU\) 2015/2447 laying down detailed rules for implementing certain provisions of Regulation \(EU\) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code.](#)
- F8** Deleted by [Commission Implementing Regulation \(EU\) 2017/989 of 8 June 2017 correcting and amending Implementing Regulation \(EU\) 2015/2447 laying down detailed rules for implementing certain provisions of Regulation \(EU\) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code.](#)

Article 103

Exemptions from the obligation to provide a statement on origin(Article 64(1) of the Code)

1 The following products shall be exempted from the obligation to make out and produce a statement on origin:

- a products sent as small packages from private persons to private persons, the total value of which does not exceed EUR 500;
- b products forming part of travellers' personal luggage, the total value of which does not exceed EUR 1 200.

2 The products referred to in paragraph 1 shall meet the following conditions:

- a they are not imported by way of trade;
- b they have been declared as meeting the conditions for benefiting from the GSP scheme;
- c there is no doubt as to the veracity of the declaration referred to in point (b).

3 For the purposes of point (a) of paragraph 2, imports shall not be considered as imports by way of trade if all the following conditions are met:

- a the imports are occasional;
- b the imports consist solely of products for the personal use of the recipients or travellers or their families;
- c it is evident from the nature and quantity of the products that no commercial purpose is in view.

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Article 104

Discrepancies and formal errors in statements on origin; Belated presentation of statements on origin(Article 64(1) of the Code)

1 The discovery of slight discrepancies between the particulars included in a statement on origin and those mentioned in the documents submitted to the customs authorities for the purpose of carrying out the formalities for importing the products shall not *ipso facto* render the statement on origin null and void if it is duly established that the document does correspond to the products concerned.

2 Obvious formal errors such as typing errors on a statement on origin shall not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in that document.

3 Statements on origin which are submitted to the customs authorities of the importing country after the period of validity mentioned in Article 99 of this Regulation may be accepted for the purpose of applying the tariff preferences, where failure to submit these documents by the final date set is due to exceptional circumstances. In other cases of belated presentation, the customs authorities of the importing country may accept the statements on origin where the products have been presented to customs before the said final date.

Article 105

Importation by instalments using statements on origin(Article 64(1) of the Code)

1 The procedure referred to in Article 99(3) of this Regulation shall apply for a period determined by the customs authorities of the Member States.

2 The customs authorities of the Member States of importation supervising the successive releases for free circulation shall verify that the successive consignments are part of the unassembled or disassembled products for which the statement on origin has been made out.

Article 106

Suspension of the application of the preference(Article 64(1) of the Code)

1 The customs authorities may, where they have doubts with regard to the originating status of the products request the declarant to produce, within a reasonable time period which they shall specify, any available evidence for the purpose of verifying the accuracy of the indication on origin of the declaration or the compliance with the conditions under Article 43 of Delegated Regulation (EU) 2015/2446.

2 The customs authorities may suspend the application of the preferential tariff measure for the duration of the verification procedure laid down in Article 109 of this Regulation where:

- a the information provided by the declarant is not sufficient to confirm the originating status of the products or the compliance with the conditions laid down in Article 42 of Delegated Regulation (EU) 2015/2446 or Article 43 of that Regulation;
- b the declarant does not reply within the time period allowed for provision of the information referred to in paragraph 1.

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

3 While awaiting either the information requested from the declarant, referred to in paragraph 1, or the results of the verification procedure, referred to in paragraph 2, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.

Article 107

Refusal to grant tariff preference(Article 64(1) of the Code)

1 The customs authorities of the Member State of importation shall refuse to grant tariff preferences, without being obliged to request any additional evidence or send a request for verification to the beneficiary country where:

- a the goods are not the same as those mentioned in the statement on origin;
- b the declarant fails to submit a statement on origin for the products concerned, where such a statement is required;
- c without prejudice to Article 78(1)(b) and to Article 79(3) of this Regulation, the statement on origin in possession of the declarant has not been made out by an exporter registered in the beneficiary country;
- d the statement on origin is not made out in accordance with Annex 22-07;
- e the conditions of Article 43 of Delegated Regulation (EU) 2015/2446 are not met.

2 The customs authorities of the Member State of importation shall refuse to grant tariff preferences, following a request for verification within the meaning of Article 109 addressed to the competent authorities of the beneficiary country, where the customs authorities of the Member State of importation:

- a have received a reply according to which the exporter was not entitled to make out the statement on origin;
- b have received a reply according to which the products concerned are not originating in a beneficiary country or the conditions of Article 42 of Delegated Regulation (EU) 2015/2446 were not met;
- c had reasonable doubt as to the validity of the statement on origin or the accuracy of the information provided by the declarant regarding the true origin of the products in question when they made the request for verification, and either of the following conditions are met:
 - (i) they have received no reply within the time period permitted in accordance with Article 109 of this Regulation; or
 - (ii) they have received a reply not providing adequate answers to the questions raised in the request.

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Subsection 8

Control of origin within the framework of the GSP scheme of the Union

Article 108

Obligations of the competent authorities relating to the control of origin after the date of application of the registered exporter system(Article 64(1) of the Code)

- 1 For the purpose of ensuring compliance with the rules concerning the originating status of products, the competent authorities of the beneficiary country shall carry out:
- a verifications of the originating status of products at the request of the customs authorities of the Member States;
 - b regular controls on exporters on their own initiative.

The first sub-paragraph shall apply *mutatis mutandis* to requests sent to the authorities of Norway and Switzerland for the verification of replacement statements on origin made out on their territory, with a view to requesting these authorities to further liaise with the competent authorities in the beneficiary country.

Extended cumulation shall only be permitted under Article 56 of Delegated Regulation (EU) 2015/2446, if a country with which the Union has a free-trade agreement in force has agreed to provide the beneficiary country with its support in matters of administrative cooperation in the same way as it would provide such support to the customs authorities of the Member States in accordance with the relevant provisions of the free-trade agreement concerned.

- 2 The controls referred to in point (b) of paragraph 1 shall ensure the continued compliance of exporters with their obligations. They shall be carried out at intervals determined on the basis of appropriate risk analysis criteria. For that purpose, the competent authorities of the beneficiary countries shall require exporters to provide copies or a list of the statements on origin they have made out.
- 3 The competent authorities of the beneficiary countries shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts and, where appropriate, those of producers supplying him, including at the premises, or to carry out any other check considered appropriate.

Article 109

Subsequent verification of statements on origin and replacement statements on origin(Article 64(1) of the Code)

- 1 Subsequent verifications of statements on origin or replacement statements on origin shall be carried out at random or whenever the customs authorities of the Member States have reasonable doubts as to their authenticity, the originating status of the products concerned or the fulfilment of other requirements of this Subsection, Subsections 3 to 9 of this Section and Subsections 2 and 3 of Title II Chapter 1 Section 2 of Delegated Regulation (EU) 2015/2446.

Where the customs authorities of a Member State request the cooperation of the competent authorities of a beneficiary country to carry out a verification of the validity of statements on origin, the originating status of products, or of both, it shall, where

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

appropriate, indicate on its request the reasons why it has reasonable doubts on the validity of the statement on origin or the originating status of the products.

A copy of the statement on origin or the replacement statement on origin and any additional information or documents suggesting that the information given on that statement or that replacement statement is incorrect may be forwarded in support of the request for verification.

The requesting Member State shall set a 6-month initial deadline to communicate the results of the verification, starting from the date of the verification request, with the exception of requests sent to Norway or Switzerland for the purpose of verifying replacement statements on origin made out in their territories on the basis of a statement on origin made out in a beneficiary country, for which this deadline shall be extended to 8 months.

2 If in cases of reasonable doubt there is no reply within the period specified in paragraph 1 or if the reply does not contain sufficient information to determine the real origin of the products, a second communication shall be sent to the competent authorities. This communication shall set a further deadline of not more than 6 months. If after the second communication the results of the verification are not communicated to the requesting authorities within 6 months from the date on which the second communication was sent, or if this result do not allow the authenticity of the document in question or the real origin of the products to be determined, the requesting authorities shall refuse entitlement to the tariff preferences.

3 Where the verification provided for in paragraph 1 or any other available information appears to indicate that the rules of origin are being contravened, the exporting beneficiary country shall on its own initiative or at the request of the customs authorities of the Member States or the Commission carry out appropriate inquiries or arrange for such inquiries to be carried out with due urgency to identify and prevent such contraventions. For this purpose, the Commission or the customs authorities of the Member States may participate in those inquiries.

Article 110

Subsequent verification of certificates of origin Form A and invoice declarations(Article 64(1) of the Code)

1 Subsequent verifications of certificates of origin Form A and invoice declarations shall be carried out at random or whenever the customs authorities of the Member States have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Subsection, Subsections 3 to 9 of this Section and Subsections 2 and 3 of Title II Chapter 1 Section 2 of Delegated Regulation (EU) 2015/2446.

2 When they make a request for subsequent verification, the customs authorities of the Member States shall return the certificate of origin Form A and the invoice, if it has been submitted, the invoice declaration, or a copy of these documents, to the competent governmental authorities in the exporting beneficiary country giving, where appropriate, the reasons for the enquiry. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.

If the customs authorities of the Member States decide to suspend the granting of the tariff preferences while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

[^{F43} When a request for subsequent verification has been made, such verification shall be carried out and its results communicated to the customs authorities of the Member States within a maximum of 6 months or, in the case of requests sent to Norway or Switzerland for the purpose of verifying replacement proofs of origin made out in their territories on the basis of a certificate of origin Form A or an invoice declaration made out in a beneficiary country, within a maximum of 8 months from the date on which the request was sent. The results shall be such as to establish whether the proof of origin in question applies to the products actually exported and whether these products can be considered as products originating in the beneficiary country.]

4 In the case of certificates of origin Form A issued following bilateral cumulation, the reply shall include a copy (copies) of the movement certificate(s) EUR.1 or, where necessary, of the corresponding invoice declaration(s).

5 If, in cases of reasonable doubt, there is no reply within the 6 months specified in paragraph 3 or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, a second communication shall be sent to the competent authorities. If after the second communication the results of the verification are not communicated to the requesting authorities within 4 months from the date on which the second communication was sent, or if these results do not allow the authenticity of the document in question or the real origin of the products to be determined, the requesting authorities shall, except in exceptional circumstances, refuse entitlement to the tariff preferences.

6 Where the verification procedure or any other available information appears to indicate that the rules of origin are being contravened, the exporting beneficiary country shall, on its own initiative or at the request of the customs authorities of the Member States, carry out appropriate inquiries or arrange for such inquiries to be carried out with due urgency to identify and prevent such contraventions. For this purpose, the Commission or the customs authorities of the Member States may participate in the inquiries.

7 For the purposes of the subsequent verification of certificates of origin Form A, the exporters shall keep all appropriate documents proving the originating status of the products concerned and the competent governmental authorities of the exporting beneficiary country shall keep copies of the certificates, as well as any export documents referring to them. These documents shall be kept for at least 3 years from the end of the year in which the certificate of origin Form A was issued.

Textual Amendments

- F4** Substituted by [Commission Implementing Regulation \(EU\) 2017/989 of 8 June 2017 correcting and amending Implementing Regulation \(EU\) 2015/2447 laying down detailed rules for implementing certain provisions of Regulation \(EU\) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code.](#)

Article III

Subsequent verification of proofs of origin relating to products having acquired origin through cumulation (Article 64(1) of the Code)

Articles 73 and 110 of this Regulation shall also apply between the countries of the same regional group for the purposes of provision of information to the Commission or to the customs authorities of the Member States and of the subsequent verification of

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

certificates of origin Form A or invoice declarations issued in accordance with the rules on regional cumulation of origin.

Subsection 9

Other provisions applicable within the framework of the GSP scheme of the Union

Article 112

Ceuta and Melilla(Article 64(1) of the Code)

1 Articles 41 to 58 of Delegated Regulation (EU) 2015/2446 shall apply in determining whether products may be regarded as originating in a beneficiary country when exported to Ceuta or Melilla or as originating in Ceuta and Melilla when exported to a beneficiary country for the purposes of bilateral cumulation.

2 Articles 74 to 79 and Articles 84 to 93 of this Regulation shall apply to products exported from a beneficiary country to Ceuta or Melilla and to products exported from Ceuta and Melilla to a beneficiary country for the purposes of bilateral cumulation.

3 For the purposes mentioned in paragraphs 1 and 2, Ceuta and Melilla shall be regarded as a single territory.

Subsection 10

Proofs of origin 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 113

General requirements(Article 64(1) of the Code)

Products originating in one of the beneficiary countries or territories shall benefit from the tariff preferences referred to in Article 59 of Delegated Regulation (EU) 2015/2446, on submission of either of the following:

- (a) a movement certificate EUR.1, issued using the form set out in Annex 22-10; or
- (b) in the cases specified in Article 119(1), a declaration, the text of which appears in Annex 22-13, given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified (hereinafter referred to as the 'invoice declaration').

Box 7 of movement certificates EUR.1 or invoice declarations shall contain the indication 'Autonomous trade measures' or 'Mesures commerciales autonomes'.

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Article 114

Procedure for the issue of a movement certificate EUR.1(Article 64(1) of the Code)

1 Originating products within the meaning of Title II, Chapter 1, Section 2, Subsection 4 of Delegated Regulation (EU) 2015/2446 shall be eligible, on importation into the Union, to benefit from the tariff preferences referred to in Article 59 of Delegated Regulation (EU) 2015/2446, provided that they have been transported direct to the Union within the meaning of Article 69 of Delegated Regulation (EU) 2015/2446, on submission of an EUR.1 movement certificate issued by the customs or other competent governmental authorities of a beneficiary country or territory, on condition that the beneficiary country or territory:

- a has communicated to the Commission the information required by Article 124 of this Regulation; and
- b assists the Union by allowing the customs authorities of Member States to verify the authenticity of the document or the accuracy of the information regarding the true origin of the products in question.

2 A movement certificate EUR.1 may be issued only where it can serve as the documentary evidence required for the purposes of the tariff preferences referred to in Article 59 of Delegated Regulation (EU) 2015/2446.

3 A movement certificate EUR.1 shall be issued only on written application from the exporter or his representative. Such application shall be lodged using the form set out in Annex 22-10 and shall be completed in accordance with the provisions of this Article and Articles 113, 115, 116, 117, 118, 121 and 123 of this Regulation.

Applications for movement certificates EUR.1 shall be kept by the competent authorities of the exporting beneficiary country or territory or Member State for at least 3 years from the end of the year in which the movement certificate was issued.

4 The exporter or his representative shall submit with his application any appropriate supporting documents proving that the products to be exported qualify for the issue of a movement certificate EUR.1.

The exporter shall undertake to submit, at the request of the competent authorities, any supplementary evidence they may require for the purpose of establishing the correctness of the originating status of the products eligible for preferential treatment and shall undertake to agree to any inspection of their accounts and to any check by the said authorities on the circumstances in which the products were obtained.

5 The movement certificate EUR.1 shall be issued by the competent governmental authorities of the beneficiary country or territory or by the customs authorities of the exporting Member State, if the products to be exported can be considered as originating products within the meaning of Title II, Chapter 1, Section 2, Subsection 4 of Delegated Regulation (EU) 2015/2446.

6 Since the movement certificate EUR.1 constitutes the documentary evidence for the application of the preferential arrangements set out in Article 59 of Delegated Regulation (EU) 2015/2446, it shall be the responsibility of the competent governmental authorities of the beneficiary country or territory or of the customs authorities of the exporting Member State to take any steps necessary to verify the origin of the products and to check the other statements on the certificate.

7 For the purpose of verifying whether the conditions set out in paragraph 5 have been met, the competent governmental authorities of the beneficiary country or the customs

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

authorities of the exporting Member State shall have the right to call for any documentary evidence or to carry out any check which they consider appropriate.

8 It shall be the responsibility of the competent governmental authorities of the beneficiary country or territory or of the customs authorities of the exporting Member State to ensure that the forms referred to in paragraph 1 are duly completed.

9 The date of issue of the movement certificate EUR.1 shall be indicated in that part of the certificate reserved for the customs authorities.

10 A movement certificate EUR.1 shall be issued by the competent authorities of the beneficiary country or territory or by the customs authorities of the exporting Member State when the products to which it relates are exported. It shall be made available to the exporter as soon as the export has taken place or is ensured.

Article 115

Importation by instalments(Article 64(1) of the Code)

Where, at the request of the importer and on the conditions laid down by the customs authorities of the importing country, unassembled or disassembled products within the meaning of general interpretative rule 2(a) of the Harmonised System and falling within Sections XVI or XVII or headings 7308 or 9406 of the Harmonised System are imported by instalments, a single proof of origin for such products shall be submitted to the customs authorities on importation of the first instalment.

Article 116

Submission of proof of origin(Article 64(1) of the Code)

Proofs of origin shall be submitted to the customs authorities of the Member State of importation in accordance with the procedures laid down in Article 163 of the Code. The said authorities may require a translation of a proof of origin and may also require the import declaration to be accompanied by a statement from the importer to the effect that the products meet the conditions required for the application of this Subsection.

Article 117

Movement certificates EUR.1 issued retrospectively(Article 64(1) of the Code)

1 By way of derogation from Article 114(10), a movement certificate EUR.1 may exceptionally be issued after exportation of the products to which it relates if either of the following conditions are fulfilled:

- a it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
- b it is demonstrated to the satisfaction of the competent authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons.

2 The competent authorities may issue a movement certificate EUR.1 retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding export file and that a movement certificate EUR.1 satisfying the provisions of this Subsection was not issued when the products in question were exported.

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

3 Movement certificates EUR.1 issued retrospectively shall be endorsed with one of the following phrases:

BG: ‘ИЗДАДЕН ВПОСЛЕДСТВИЕ’
 ES: ‘EXPEDIDO A POSTERIORI’
 HR: ‘IZDANO NAKNADNO’
 CS: ‘VYSTAVENO DODATEČNĚ’
 DA: ‘UDSTEDT EFTERFØLGENDE’
 DE: ‘NACHTRÄGLICH AUSGESTELLT’
 ET: ‘VÄLJA ANTUD TAGASIULATUVALT’
 EL: ‘ΕΚΔΟΘΕΝ ΕΚ ΤΩΝ ΥΣΤΕΡΩΝ’
 EN: ‘ISSUED RETROSPECTIVELY’
 FR: ‘DÉLIVRÉ À POSTERIORI’
 IT: ‘RILASCIATO A POSTERIORI’
 LV: ‘IZSNIEGTS RETROSPEKTĪVI’
 LT: ‘RETROSPEKTYVUSIS IŠDAVIMAS’
 HU: ‘KIADVA VISSZAMENŐLEGES HATÁLLYAL’
 MT: ‘MAHRUĠ RETROSPETTIVAMENT’
 NL: ‘AFGEGEVEN A POSTERIORI’
 PL: ‘WYSTAWIONE RETROSPEKTYWNIĘ’
 PT: ‘EMITIDO A POSTERIORI’
 RO: ‘ELIBERAT ULTERIOR’
 SL: ‘IZDANO NAKNADNO’
 SK: ‘VYDANÉ DODATOČNE’
 FI: ‘ANNETTU JÄLKIKÄTEEN’
 SV: ‘UTFÄRDAT I EFTERHAND’

4 The endorsement referred to in paragraph 3 shall be inserted in the ‘Remarks’ box of the movement certificate EUR.1.

Article 118

Issue of a duplicate movement certificate EUR.1(Article 64(1) of the Code)

1 In the event of theft, loss or destruction of a movement certificate EUR.1, the exporter may apply to the competent authorities which issued it, for a duplicate to be made out on the basis of the export documents in their possession.

2 The duplicate issued in this way shall be endorsed with one of the following words:

BG: ‘ДУБЛИКАТ’
 ES: ‘DUPLICADO’
 HR: ‘DUPLIKAT’
 CS: ‘DUPLIKÁT’
 DA: ‘DUPLIKÁT’
 DE: ‘DUPLIKAT’
 ET: ‘DUPLIKAAT’
 EL: ‘ΑΝΤΙΓΡΑΦΟ’
 EN: ‘DUPLICATE’

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

FR: 'DUPLICATA'
IT: 'DUPLICATO'
LV: 'DUBLIKĀTS'
LT: 'DUBLIKATAS'
HU: 'MÁSODLAT'
MT: 'DUPLIKAT'
NL: 'DUPLICAAT'
PL: 'DUPLIKAT'
PT: 'SEGUNDA VIA'
RO: 'DUPLICAT'
SL: 'DVOJNIK'
SK: 'DUPLIKÁT'
FI: 'KAKSOISKAPPALE'
SV: 'DUPLIKAT'

3 The endorsement referred to in paragraph 2 shall be inserted in the 'Remarks' box of the movement certificate EUR.1.

4 The duplicate, which shall bear the date of issue of the original movement certificate EUR.1, shall take effect as from that date.

Article 119

Conditions for making out an invoice declaration(Article 64(1) of the Code)

1 The invoice declaration may be made out by either of the following:

- a an approved Union exporter within the meaning of Article 120 of this Regulation;
- b any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed EUR 6 000, and on condition that the assistance referred to in Article 114(1) of this Regulation shall apply to this procedure.

2 An invoice declaration may be made out if the products concerned can be considered as originating in the Union or in a beneficiary country or territory and fulfil the other requirements of Title II, Chapter 1, Section 2, Subsections 4 and 5 of Delegated Regulation (EU) 2015/2446.

3 The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the customs or other competent governmental authorities of the exporting country or territory, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of Title II, Chapter 1, Section 2, Subsections 4 and 5 of Delegated Regulation (EU) 2015/2446.

4 An invoice declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or any other commercial document, the declaration, the text of which appears in Annex 22-13 [F⁸ of Delegated Regulation (EU) 2015/2446], using one of the linguistic versions set out in that Annex and in accordance with the provisions of the domestic law of the exporting country. If the declaration is handwritten, it shall be written in ink, in printed characters.

5 Invoice declarations shall bear the original handwritten signature of the exporter. However, an approved exporter within the meaning of Article 120 of this Regulation shall not be required to sign such declarations provided that he gives the customs authorities a written

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

undertaking that he accepts full responsibility for any invoice declaration which identifies him as if it had been signed with his handwritten signature.

6 In the cases referred to in paragraph 1(b), the use of an invoice declaration shall be subject to the following special conditions:

- a an invoice declaration shall be made out for each consignment;
- b if the goods contained in the consignment have already been subject to verification in the exporting country by reference to the definition of ‘originating products’, the exporter may refer to this check in the invoice declaration.

The provisions of the first subparagraph shall not exempt exporters from complying with any other formalities required under customs or postal regulations.

Textual Amendments

- F8** Deleted by [Commission Implementing Regulation \(EU\) 2017/989 of 8 June 2017](#) correcting and amending [Implementing Regulation \(EU\) 2015/2447](#) laying down detailed rules for implementing certain provisions of [Regulation \(EU\) No 952/2013](#) of the European Parliament and of the Council laying down the Union Customs Code.

Article 120

Approved exporter(Article 64(1) of the Code)

1 The customs authorities in the Union may authorise any exporter established in the customs territory of the Union, hereinafter referred to as an ‘approved exporter’, who makes frequent shipments of products originating in the Union within the meaning of Article 59(2) of Delegated Regulation (EU) 2015/2446, and who offers, to the satisfaction of the customs authorities, all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of Title II, Chapter 1, Section 2, Subsections 4 and 5 of Delegated Regulation (EU) 2015/2446, to make out invoice declarations, irrespective of the value of the products concerned.

2 The customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate.

3 The customs authorities shall assign the approved exporter a customs authorisation number which shall appear on the invoice declaration.

4 The customs authorities shall monitor the use of the authorisation by the approved exporter.

5 The customs authorities may withdraw the authorisation at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, does not fulfil the conditions referred to in paragraph 2, or otherwise makes improper use of the authorisation.

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Article 121

Validity of proof of origin(Article 64(1) of the Code)

1 A proof of origin shall be valid for 4 months from the date of issue in the exporting country, and shall be submitted within the said period to the customs authorities of the importing country.

2 Proofs of origin which are submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying the tariff preferences referred to in Article 59 of Delegated Regulation (EU) 2015/2446, where the failure to submit these documents by the final date set is due to exceptional circumstances.

3 In other cases of belated presentation, the customs authorities of the importing country may accept the proofs of origin where the products have been submitted before the said final date.

4 At the request of the importer and having regard to the conditions laid down by the customs authorities of the importing Member State, a single proof of origin may be submitted to the customs authorities at the importation of the first consignment when the goods fulfil the following conditions:

- a they are imported within the framework of frequent and continuous trade flows of a significant commercial value;
- b they are the subject of the same contract of sale, the parties of this contract established in the exporting country or in the Union;
- c they are classified in the same code (eight digits) of the Combined Nomenclature;
- d they come exclusively from the same exporter, are destined for the same importer, and are made the subject of entry formalities at the same customs office in the Union.

This procedure shall be applicable for the quantities and a period determined by the competent customs authorities. This period cannot, in any circumstances, exceed 3 months.

5 The procedure described in the preceding paragraph shall also apply where a single proof of origin is submitted to the customs authorities for importations by instalments in accordance with Article 115 of this Regulation. However, in this case, the competent customs authorities may grant a period of application exceeding 3 months.

Article 122

Exemptions from proof of origin(Article 64(1) of the Code)

1 Products sent as small packages from private person to private persons or forming part of travellers' personal luggage shall be admitted as originating products benefiting from the tariff preferences referred to in Article 59 of Delegated Regulation (EU) 2015/2446 without requiring the submission of a movement certificate EUR.1 or an invoice declaration, provided that such products are not imported by way of trade and have been declared as meeting the conditions required for the application of Title II, Chapter 1, Section 2, Subsections 4 and 5 of Delegated Regulation (EU) 2015/2446, and where there is no doubt as to the veracity of such a declaration.

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

2 Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.

Furthermore, the total value of the products shall not exceed EUR 500 in the case of small packages or EUR 1 200 in the case of products forming part of traveller's personal luggage.

Article 123

Discrepancies and formal errors(Article 64(1) of the Code)

The discovery of slight discrepancies between the statements made in the proof of origin and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the products shall not *ipso facto* render the proof of origin null and void if it is duly established that the document does correspond to the products submitted.

Obvious formal errors such as typing errors on a proof of origin should not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in that document.

Subsection 11

Methods of administrative cooperation for the purpose of origin verification within the framework of preferential tariff measures adopted unilaterally by the Union for certain countries or territories

Article 124

Administrative cooperation(Article 64(1) of the Code)

1 The beneficiary countries or territories shall inform the Commission of the names and addresses of the governmental authorities situated in their territory which are empowered to issue movement certificates EUR.1, together with specimen impressions of the stamps used by those authorities, and the names and addresses of the relevant governmental authorities responsible for the control of the movement certificates EUR.1 and the invoice declarations. The stamps shall be valid as from the date of receipt by the Commission of the specimens. The Commission shall forward this information to the customs authorities of the Member States. When these communications are made within the framework of an amendment of previous communications, the Commission shall indicate the date of entry into use of those new stamps according to the instructions given by the competent governmental authorities of the beneficiary countries or territories. This information is for official use; however, when goods are to be released for free circulation, the customs authorities in question may allow the importer to consult the specimen impressions of stamps mentioned in this paragraph.

2 The Commission shall send, to the beneficiary countries or territories, the specimen impressions of the stamps used by the customs authorities of the Member States for the issue of movement certificates EUR.1.

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Article 125

Verification of proofs of origin(Article 64(1) of the Code)

1 Subsequent verifications of movement certificates EUR.1 and of invoice declarations shall be carried out at random or whenever the customs authorities in the importing Member State or the competent governmental authorities of the beneficiary countries or territories have reasonable doubts as to the authenticity of such documents, the originating status of the products within the meaning of Title II, Chapter 1, Section 2, Subsections 4 of Delegated Regulation (EU) 2015/2446 concerned or the fulfilment of the other requirements of Title II, Chapter 1, Section 2, Subsection 5 of Delegated Regulation (EU) 2015/2446.

2 For the purposes of implementing the provisions of paragraph 1, the competent authorities in the importing Member State or beneficiary country or territory shall return the EUR.1 movement certificate and the invoice, if it has been submitted, the invoice declaration, or a copy of these documents, to the competent authorities in the exporting beneficiary country or territory or Member State, giving, where appropriate, the reasons for the enquiry. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.

If the customs authorities in the importing Member State decide to suspend the granting of the tariff preferences referred to in Article 59 of Delegated Regulation (EU) 2015/2446 while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.

3 When an application for subsequent verification has been made in accordance with paragraph 1, such verification shall be carried out and its results communicated to the customs authorities of the importing Member States or to the competent governmental authorities of the importing beneficiary country or territory within a maximum of 6 months. The results shall be such as to establish whether the proof of origin in question applies to the products actually exported and whether these products can be considered as originating in the beneficiary country or territory or in the Union.

4 If in cases of reasonable doubt there is no reply within the 6 months specified in paragraph 3 or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, a second communication shall be sent to the competent authorities. If after the second communication the results of the verification are not communicated to the requesting authorities within 4 months, or if these results do not allow the authenticity of the document in question or the real origin of the products to be determined, the requesting authorities shall, except in exceptional circumstances, refuse entitlement to the tariff preferences.

5 Where the verification procedure or any other available information appears to indicate that the provisions of Title II, Chapter 1, Section 2, Subsections 4 and 5 of Delegated Regulation (EU) 2015/2446 are being contravened, the exporting beneficiary country or territory shall, on its own initiative or at the request of the Union, carry out appropriate inquiries or arrange for such inquiries to be carried out with due urgency to identify and prevent such contraventions. For this purpose, the Union may participate in the inquiries.

6 For the purposes of the subsequent verification of movement certificates EUR.1, copies of the certificates as well as any export documents referring to them shall be kept by the competent governmental authorities of the exporting beneficiary country or territory or by the

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

customs authorities of the exporting Member State for at least 3 years from the end of the year in which the movement certificates were issued.

Subsection 12

Other provisions 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 126

Ceuta and Melilla(Article 64(1) of the Code)

1 [F⁴Subsections 10 and 11] shall apply *mutatis mutandis* in determining whether products may be regarded as originating in the exporting beneficiary countries or territories benefiting from the preferences when imported into Ceuta and Melilla or as originating in Ceuta and Melilla.

2 Ceuta and Melilla shall be regarded as a single territory.

3 The provisions of [F⁴Subsections 10 and 11] concerning the issue, use and subsequent verification of movement certificates EUR.1 shall apply *mutatis mutandis* to products originating in Ceuta and Melilla.

4 The Spanish customs authorities shall be responsible for the application of this Subsection in Ceuta and Melilla.

Textual Amendments

F4 Substituted by [Commission Implementing Regulation \(EU\) 2017/989 of 8 June 2017 correcting and amending Implementing Regulation \(EU\) 2015/2447 laying down detailed rules for implementing certain provisions of Regulation \(EU\) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code.](#)

CHAPTER 3

Value of goods for customs purposes

Article 127

General provisions(Article 70(3)(d) of the Code)

1 For the purposes of this Chapter, two persons shall be deemed to be related if one of the following conditions is fulfilled:

- a they are officers or directors of the other person's business;
- b they are legally recognised partners in business;
- c they are employer and employee;
- d a third party directly or indirectly owns or controls or holds 5% or more of the outstanding voting stock or shares of both of them;

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- e one of them directly or indirectly controls the other;
- f both of them are directly or indirectly controlled by a third person;
- g together they control a third person directly or indirectly;
- h they are members of the same family.

2 Persons who are associated in business with one another in that one is the sole agent, sole distributor or sole concessionaire, however described, of the other shall be deemed to be related only if they fall within the criteria referred to in paragraph 1.

3 For the purposes of paragraph 1(e),(f) and (g) one person is deemed to control another when the former is legally or operationally in a position to exercise direction over the latter.

Article 128

Transaction value(Article 70(1) of the Code)

1 The transaction value of the goods sold for export to the customs territory of the Union shall be determined at the time of acceptance of the customs declaration on the basis of the sale occurring immediately before the goods were brought into that customs territory.

2 Where the goods are sold for export to the customs territory of the Union not before they were brought into that customs territory but while in temporary storage or while placed under a special procedure other than internal transit, end-use or outward processing, the transaction value will be determined on the basis of that sale.

Article 129

Price actually paid or payable(Article 70(1) and (2) of the Code)

1 The price actually paid or payable within the meaning of Article 70(1) and (2) of the Code shall include all payments made or to be made as a condition of sale of the imported goods by the buyer to any of the following persons:

- a the seller;
- b a third party for the benefit of the seller;
- c a third party related to the seller;
- d a third party where the payment to that party is made in order to satisfy an obligation of the seller.

Payments may be made by way of letters of credit or negotiable instruments, and payments may be made directly or indirectly.

2 Activities, including marketing activities, undertaken by the buyer or an undertaking related to the buyer on his or its own account, other than those for which an adjustment is provided in Article 71 of the Code, shall not be considered an indirect payment to the seller.

Article 130

Discounts(Article 70(1) and (2) of the Code)

1 For the purposes of determining the customs value under Article 70(1) of the Code, discounts shall be taken into account if, at the time of acceptance of the customs declaration, the sales contract provides for their application and their amount.

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

2 Discounts for early payment shall be taken into account with regard to goods for which the price has not actually been paid at the time of acceptance of the customs declaration.

3 Discounts arising from amendments to the contract subsequent to the time of acceptance of the customs declaration shall not be taken into account.

Article 131

Partial delivery(Article 70(1) of the Code)

1 Where goods declared for a customs procedure are part of a larger quantity of the same goods purchased in one transaction, the price actually paid or payable shall, for the purposes of Article 70(1) of the Code, be calculated pro rata on the basis of the price for the total quantity purchased.

2 Apportioning the price actually paid or payable shall also apply in the case of the loss of part of a consignment or when the goods have been damaged before the goods are released for free circulation.

Article 132

Price adjustments for defective goods(Article 70(1) of the Code)

An adjustment made by the seller, to the benefit of the buyer, of the price actually paid or payable for the goods may be taken into consideration for the determination of the customs value in accordance with Article 70(1) of the Code, if the following conditions are fulfilled:

- (a) the goods were defective at the time of acceptance of the customs declaration for release for free circulation;
- (b) the seller made the adjustment to compensate for the defect in order to fulfil either of the following:
 - (i) a contractual obligation entered into before the acceptance of the customs declaration;
 - (ii) a statutory obligation applicable to the goods^[F9].
- (c) ^[F10]]

Textual Amendments

F9 Substituted by Commission Implementing Regulation (EU) 2020/893 of 29 June 2020 amending Implementing Regulation (EU) 2015/2447 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code.

F10 Deleted by Commission Implementing Regulation (EU) 2020/893 of 29 June 2020 amending Implementing Regulation (EU) 2015/2447 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code.

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Article 133

Valuation of conditions and considerations(Article 70(3)(b) of the Code)

Where the sale or price of imported goods is subject to a condition or consideration the value of which can be determined with respect to the goods being valued, such value shall be regarded as part of the price actually paid or payable, unless those conditions or considerations relate to either of the following:

- (a) an activity to which Article 129(2) of this Regulation applies;
- (b) an element of the customs value under Article 71 of the Code.

Article 134

Transactions between related persons(Article 70(3)(d) of the Code)

1 Where the buyer and the seller are related, and in order to determine whether such relationship did not influence the price, the circumstances surrounding the sale shall be examined as may be necessary, and the declarant shall be given an opportunity to supply further detailed information as may be necessary about those circumstances.

2 However, the goods shall be valued in accordance with Article 70(1) of the Code where the declarant demonstrates that the declared transaction value closely approximates to one of the following test values, determined at or about the same time:

- a the transaction value in sales, between buyers and sellers who are not related in any particular case, of identical or similar goods for export to the customs territory of the Union;
- b the customs value of identical or similar goods, determined in accordance with Article 74(2)(c) of the Code;
- c the customs value of identical or similar goods, determined in accordance with Article 74(2)(d) of the Code.

3 When establishing the value of identical or similar goods referred to in paragraph 2, account shall be taken of the following elements:

- a demonstrated differences in commercial levels;
- b quantity levels;
- c the elements listed in Article 71(1) of the Code;
- d costs incurred by the seller in sales in which he and the buyer are not related, where such costs are not incurred by the seller in sales between related persons.

4 The test values listed in paragraph 2 are to be used at the request of the declarant. They shall not substitute for the declared transaction value.

Article 135

Goods and services used for the production of the imported goods(Article 71(1)(b) of the Code)

1 Where a buyer supplies any of the goods or services listed in Article 71(1)(b) of the Code to the seller, the value of those goods and services shall be deemed to be equal to their

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

purchasing price. The purchasing price shall include all the payments which the buyer of the goods or services listed in Article 71(1)(b) is required to make to acquire the goods or services.

Where those goods or services were produced by the buyer or a person related to him, their value shall be the cost of producing them.

2 Where the value of the goods and services listed in Article 71(1)(b) of the Code cannot be determined in accordance with paragraph 1, it shall be determined on the basis of other objective and quantifiable data.

3 Where the goods listed in Article 71(1)(b) of the Code have been used by the buyer before they were supplied, their value shall be adjusted to take account of any depreciation.

4 The value of the services referred to in Article 71(1)(b) of the Code, shall include the costs of unsuccessful development activities insofar as those were incurred in respect of projects or orders relating to the imported goods.

5 For the purposes of Article 71(1)(b)(iv) of the Code, the costs of research and preliminary design sketches shall not be included in the customs value.

6 The value of the goods and services supplied, as established in accordance with paragraphs 1 to 5 shall be apportioned pro rata over the imported goods.

Article 136

Royalties and licence fees(Article 71(1)(c) of the Code)

1 Royalties and licence fees are related to the imported goods where in particular, the rights transferred under the licence or royalties agreement are embodied in the goods. The method of calculation of the amount of the royalty or licence fee is not the decisive factor.

2 Where the method of calculation of the amount of royalties or licence fees derives from the price of the imported goods, it shall in the absence of evidence to the contrary be assumed that the payment of those royalties or licence fees is related to the goods to be valued.

3 If royalties or licence fees relate partly to the goods being valued and partly to other ingredients or component parts added to the goods after their importation, or to post-importation activities or services, an appropriate adjustment shall be made.

4 Royalties and licence fees are considered to be paid as a condition of sale for the imported goods when any of the following conditions is met:

- a the seller or a person related to the seller requires the buyer to make this payment;
- b the payment by the buyer is made to satisfy an obligation of the seller, in accordance with contractual obligations;
- c the goods cannot be sold to, or purchased by, the buyer without payment of the royalties or licence fees to a licensor.

5 The country in which the recipient of the royalties or licence fees payment is established is not a material consideration.

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Article 137

Place where goods are brought into the customs territory of the Union(Article 71(1)(e) of the Code)

1 For the purposes of Article 71(1)(e) of the Code, the place where goods are brought into the customs territory of the Union shall be:

- a for goods carried by sea, the port where the goods arrive first in the customs territory of the Union;
- b for goods carried by sea into one of the French overseas departments which are part of the customs territory of the Union, and carried directly to another part of the customs territory of the Union, or vice versa, the port where the goods arrive first in the customs territory of the Union, provided that they were unloaded or transhipped there;
- c for goods carried by sea and then, without transhipment, by inland waterway, the first port where unloading can take place;
- d for goods carried by rail, inland waterway, or road, the place where the customs office of entry is situated;
- e for goods carried by other modes of transport, the place where the frontier of the customs territory of the Union is crossed.

2 For the purposes of Article 71(1)(e) of the Code, where the goods are brought into the customs territory of the Union and then carried to a destination in another part of that territory through territories outside of the customs territory of the Union, the place where the goods are brought into the customs territory of the Union shall be the place where goods were first brought into that customs territory, provided that the goods are carried directly through those territories by a usual route to the place of destination.

3 Paragraph 2 shall also apply where the goods have been unloaded, transhipped or temporarily immobilised in territories outside of the customs territory of the Union for reasons relating solely to their transport.

4 Where the conditions laid down in paragraphs 1(b), 2 and 3 are not fulfilled, the place where goods are brought into the customs territory of the Union shall be the following:

- a for goods carried by sea, the port of unloading;
- b for goods carried by [^{F4}other modes of transport] the place specified in points (c), (d) or (e) of paragraph 1 situated in that part of the customs territory of the Union to which the goods are consigned.

Textual Amendments

- F4** Substituted by [Commission Implementing Regulation \(EU\) 2017/989 of 8 June 2017](#) correcting and amending [Implementing Regulation \(EU\) 2015/2447](#) laying down detailed rules for implementing certain provisions of [Regulation \(EU\) No 952/2013](#) of the European Parliament and of the Council laying down the Union Customs Code.

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Article 138

Transport costs(Article 71(1)(e) of the Code)

1 Where goods are carried by [^{F4}the same mode of transport] to a point beyond the place where they are brought into the customs territory of the Union, transport costs shall be assessed in proportion to the distance to the place where the goods are brought into the customs territory of the Union in accordance with Article 137 of this Regulation, unless evidence is produced to the customs authorities to show the costs that would have been incurred under a standard schedule of freight rates for the carriage of the goods to the place where goods are brought into the customs territory of the Union.

2 Air transport costs, including air express delivery costs, to be included in the customs value of goods shall be determined in accordance with Annex 23-01.

3 Where transport is free of charge or provided by the buyer, the transport costs to be included in the customs value of the goods shall be calculated in accordance with the schedule of freight rates normally applied for the same modes of transport.

Textual Amendments

- F4** Substituted by [Commission Implementing Regulation \(EU\) 2017/989 of 8 June 2017 correcting and amending Implementing Regulation \(EU\) 2015/2447 laying down detailed rules for implementing certain provisions of Regulation \(EU\) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code.](#)

Article 139

Charges levied on postal consignments(Article 70(1) of the Code)

Postal charges levied up to the place of destination in respect of goods sent by post shall be included in the customs value of these goods, with the exception of any supplementary postal charge levied in the customs territory of the Union.

Article 140

Non-acceptance of declared transaction values(Article 70(1) of the Code)

1 Where the customs authorities have reasonable doubts that the declared transaction value represents the total amount paid or payable as referred to in Article 70(1) of the Code, they may ask the declarant to supply additional information.

2 If their doubts are not dispelled, the customs authorities may decide that the value of the goods cannot be determined in accordance with Article 70(1) of the Code.

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Article 141

Customs value of identical or similar goods(Article 74(2)(a) and (b) of the Code)

1 When determining the customs value of imported goods in accordance with Article 74(2)(a) or (b) of the Code, the transaction value of identical or similar goods in a sale at the same commercial level and in substantially the same quantities as the goods being valued shall be used.

Where no such sale is found, the customs value shall be determined having regard to the transaction value of identical or similar goods sold at a different commercial level or in different quantities. This transaction value should be adjusted to take account of differences attributable to commercial level and/or quantity.

2 An adjustment shall be made to take account of significant differences in costs and charges between the imported goods and the identical or similar goods in question due to differences in distances and modes of transport.

3 Where more than one transaction value of identical or similar goods is found, the lowest of those values shall be used to determine the customs value of the imported goods.

4 'Identical goods' and 'similar goods', as the case may be, do not include goods which incorporate or reflect engineering, development, artwork, design work, plans or sketches for which no adjustment has been made under Article 71(1)(b)(iv) of the Code because such work was undertaken in the Union.

5 A transaction value for goods produced by a different person is to be taken into account only when no transaction value can be found for identical or similar goods produced by the person who produced the goods being valued.

Article 142

Deductive method(Article 74(2)(c) of the Code)

1 The unit price used to determine the customs value under Article 74(2)(c) of the Code shall be the price at which the imported goods or imported identical or similar goods are sold in the Union, in the condition as imported, at or about the time of importation of the goods being valued.

2 In the absence of a unit price as referred to in paragraph 1, the unit price used shall be the price at which the imported goods or imported identical or similar goods are sold in the conditions as imported in the customs territory of the Union at the earliest time after the importation of the goods to be valued and in any case within 90 days of that importation.

3 In the absence of a unit price as referred either to paragraphs 1 and 2, at the request of the declarant the unit price at which the imported goods are sold in the customs territory of the Union after further working or processing shall be used, due allowance being made for the value added by such working or processing.

4 The following sales shall not be taken into account for the purposes of determining the customs value under Article 74(2)(c) of the Code:

- a sales of goods at a commercial level other than the first after importation;
- b sales to related persons;

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- c sales to persons who directly or indirectly supply, free of charge or at reduced cost, the goods or services listed in Article 71(1)(b) of the Code for use in connection with the production and sale for export of the imported goods;
- d sales in quantities which are not sufficient to allow the unit price to be determined.

5 When determining the customs value, the following shall be deducted from the unit price determined in accordance with paragraphs 1 to 4:

- a either the commissions usually paid or agreed to be paid or the additions usually made for profit and general expenses (including the direct and indirect costs of marketing the goods in question) in connection with sales in the customs territory of the Union of imported goods of the same class or kind which are goods that fall within a group or range of goods produced by a particular industrial sector;
- b usual costs of transport and insurance and associated costs incurred within the customs territory of the Union;
- c import duties and other charges payable in the customs territory of the Union by reason of the import or sale of the goods.

6 The customs value of certain perishable goods as referred to in Annex 23-02 imported on consignment may be directly determined in accordance with Article 74(2)(c) of the Code. For this purpose the unit prices shall be notified to the Commission by the Member States and disseminated by the Commission via TARIC in accordance with Article 6 of Council Regulation (EEC) No 2658/87⁽⁵⁾.

Such unit prices may be used to determine the customs value of the imported goods for periods of 14 days. Each period shall start on a Friday.

The unit prices shall be calculated and notified as follows:

- a after the deductions provided for in paragraph 5 unit price per 100 kg net for each category of goods shall be notified by the Member States to the Commission. Member States may fix standard amounts for the costs referred to point (b) of paragraph 5, which shall be made known to the Commission;
- b the reference period for determining unit prices shall be the preceding period of 14 days which ends on the Thursday preceding the week during which new unit prices are to be established;
- c Member States shall notify the unit prices in euro to the Commission not later than 12.00 on the Monday of the week in which they are to be disseminated by the Commission. Where that day is not a working day, notification shall be made on the working day immediately preceding that day. Unit prices shall only apply if this notification is disseminated by the Commission.

Article 143

Computed Value method(Article 74(2)(d) of the Code)

1 In applying Article 74(2)(d) of the Code, the customs authorities may not require or compel any person not established in the customs territory of the Union to produce for examination, or to allow access to, any account or other record for the purposes of determining the customs value.

2 The cost or value of materials and fabrication referred to in Article 74(2)(d)(i) of the Code shall include the cost of elements specified in Article 71(1)(a) (ii) and (iii) of the Code. It shall also include the [^{F4}apportioned value] of any product or service specified in Article 71(1) (b) of the Code which has been supplied directly or indirectly by the buyer for use in connection

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

with the production of the goods being valued. The value of elements specified in Article 71(1)(b)(iv) of the Code which are undertaken in the Union shall be included only to the extent that those elements are charged to the producer.

3 The cost of production includes all expenditure incurred in creating, adding to or substantially enhancing economic goods. It also includes the costs specified in Article 71(1)(b)(ii) and (iii) of the Code.

4 The general expenses referred to in Article 74(2)(d)(ii) of the Code, cover the direct and indirect costs of producing and selling the goods for export which are not included under Article 74(2)(d)(i) of the Code.

Textual Amendments

- F4** Substituted by [Commission Implementing Regulation \(EU\) 2017/989 of 8 June 2017 correcting and amending Implementing Regulation \(EU\) 2015/2447 laying down detailed rules for implementing certain provisions of Regulation \(EU\) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code.](#)

Article 144

Fall-back method(Article 74(3) of the Code)

1 When determining the customs value under Article 74(3) of the Code, reasonable flexibility may be used in the application of the methods provided for in Articles 70 and 74(2) of the Code. The value so determined shall, to the greatest extent possible, be based on previously determined customs values.

2 Where no customs value can be determined under paragraph 1, other appropriate methods shall be used. In this case the customs value shall not be determined on the basis of any of the following:

- a the selling price within the customs territory of the Union of goods produced in the customs territory of the Union;
- b a system whereby the higher of two alternative values is used for customs valuation;
- c the price of goods on the domestic market of the country of exportation;
- d the cost of production, other than computed values which have been determined for identical or similar goods under Article 74(2)(d) of the Code;
- e prices for export to a third country;
- f minimum customs values;
- g arbitrary or fictitious values.

Article 145

Supporting documents regarding customs value(Article 163(1) of the Code)

The invoice which relates to the declared transaction value is required as a supporting document.

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Article 146

Currency conversion for customs valuation purposes(Article 53(1)(a) of the Code)

1 In accordance with Article 53(1)(a) of the Code, the following rates of exchange shall be used for currency conversion for customs valuation purposes:

- a the rate of exchange published by the European Central Bank, for the Member States whose currency is the euro;
- b the rate of exchange published by the competent national authority or, where the national authority has designated a private bank for the purposes of publishing the rate of exchange, the rate published by that private bank, for the Member States whose currency is not the euro.

2 The rate of exchange to be used in accordance with paragraph 1 shall be the rate of exchange published on the second last Wednesday of each month.

Where no rate of exchange has been published on that day, the most recently published rate shall apply.

3 The rate of exchange shall apply for a month, beginning on the first day of the following month.

4 Where a rate of exchange has not been published as referred to in paragraphs 1 and 2, the rate to be used for the application of Article 53(1)(a) of the Code shall be determined by the Member State concerned. This rate must reflect the value of the currency of the Member State concerned as closely as possible.

Status: Point in time view as at 31/12/2020.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- (1) Regulation (EU) No 654/2014 of the European Parliament and of the Council of 15 May 2014 concerning the exercise of the Union's rights for the application and the enforcement of international trade rules and amending Council Regulation (EC) No 3286/94 (OJ L 189, 27.6.2014, p. 50).
- (2) [^{F4}Regulation (EU) No 978/2012 of the European Parliament and of the Council of 25 October 2012 applying a scheme of generalised tariff preferences and repealing Council Regulation (EC) No 732/2008 (OJ L 303, 31.10.2012, p. 1).]
- (3) Regulation (EC) No 45/2001 of the European Parliament and of the Council of 18 December 2000 on the protection of individuals with regard to the processing of personal data by the Community institutions and bodies and on the free movement of such data (OJ L 8, 12.1.2001, p. 1).
- (4) Directive 95/46/EC of the European Parliament and of the Council of 24 October 1995 on the protection of individuals with regard to the processing of personal data and on the free movement of such data (OJ L 281, 23.11.1995, p. 31).
- (5) Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987, p. 1).

Textual Amendments

- F4** Substituted by Commission Implementing Regulation (EU) 2017/989 of 8 June 2017 correcting and amending Implementing Regulation (EU) 2015/2447 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code.

Status:

Point in time view as at 31/12/2020.

Changes to legislation:

Commission Implementing Regulation (EU) 2015/2447, TITLE II is up to date with all changes known to be in force on or before 30 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.