

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 1*

Implementing Regulation (EU) 2015/2447 is amended as follows:

- (1) Article 68 is amended as follows:
- (a) the last sentence of paragraph 1 is replaced by the following:

Articles 80, 82, 83, 84, 86, 87, 89 and 91 of this Regulation shall apply *mutatis mutandis*.
  - (b) in the first sentence of paragraph 2, the words ‘Articles 10 and 15’ are replaced by the words ‘Articles 10(1) and 15’.
  - (c) paragraphs 3 and 5 are deleted.
  - (d) The following new paragraphs 6 and 7 are inserted:

6. 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.
- (2) Article 69 is replaced by the following:

*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;

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*Changes to legislation:* There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2018/604, Article 1. (See end of Document for details)

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- 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 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.

- (3) The following Article 69a is inserted:

*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.;

- (4) Paragraph 2 of Article 80 is replaced by the following:

2. 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.;

- (5) Article 82 is amended as follows:

- (a) paragraph 7 is replaced by the following:

7. 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.

- (b) in paragraph 8, the following point (b) is inserted after point (a) and current points (b) to (e) are renumbered accordingly:

- (b) the date of registration of the registered exporter;

- (6) Article 83 is amended as follows:

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- (a) in paragraph 2, the words ‘or in Annex 22-06A, as appropriate’ are added after the words ‘Annex 22-06’;
  - (b) in paragraph 4, the words ‘or in Annex 22-06A, as appropriate’ are added after the words ‘Annex 22-06’;
- (7) In Article 86(2), the words ‘Annex 22-06’ are replaced by the words ‘Annex 22-06A’;
- (8) Article 92 is amended as follows:
- (a) in paragraph 3, the following subparagraph is added:

The exporter shall not be required to sign the statement on origin.;
  - (b) paragraph 4 is replaced by the following:

4. 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.;
- (9) Annex 22-06 is replaced by the text set out in Annex I to this Regulation;
- (10) After Annex 22-06, a new Annex 22-06A is inserted as set out in Annex II to this Regulation;
- (11) In Annex 22-07, footnote 5 is replaced by the following:
- (<sup>5</sup>) Country of origin of products to be indicated. When the statement on origin relates to products originating in the Union, the exporter must indicate the origin by means of the symbol “EU”. When the statement on origin relates, in whole or in part, to products originating in Ceuta and Melilla as referred to in Article 112 of Implementing Regulation (EU) 2015/2447, the exporter must indicate the origin by means of the symbol “CM”..

**Changes to legislation:**

There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2018/604, Article 1.