

eCustoms Helpdesk Notification

Number:	Ref: 13/2022
Subject:	Registered Exporters System (REX) - validation of GSP registered exporters numbers input on a customs declaration
Who should read:	All those involved in lodging customs import declarations
Related Notification:	eCustoms Helpdesk Notification Ref: 21/2021
Issued by:	eCustoms Helpdesk
Queries to:	Origin&QuotaSection@revenue.ie
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1. Introduction

The Registered Exporter System (the REX system), is the system of self-certification of origin of goods that has applied to the Generalised System of Preference (GSP) since 1 January 2017. It has been expanded to include various bilateral agreements since that time – for further information see <https://www.revenue.ie/en/customs-traders-and-agents/importing-and-exporting/origin/registered-exporters-system-rex.aspx>. The REX system is a system of self-certification by registered exporters who have been registered in the system by their competent authorities. It simplifies export formalities by allowing the registered exporter to certify the preferential origin by including a specific declaration (so-called statements on origin) on the invoice or another commercial document identifying the exported products. Thus, the registered exporter is not obliged to apply upon each export for issue of a certificate of origin. This notification, deals with the use of REX in relation to GSP preferences only.

2. Ending of Form A acceptance

All GSP countries entered the REX system over the period from 2017 to 2020 and all REX transition periods have ceased as of 31.12.2020. Form A's issued up to 31.12.2020 remained valid for ten months. Form A's should no longer be issued after that date. A REX statement on origin may 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.

3. Exceptional Circumstances

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.

4. Re-consigned goods under preference

A re-consignor in a third country – such as the United Kingdom – cannot re-issue a statement on origin on behalf of the exporter in the context of the EU's GSP scheme.

There is no automatic entitlement to any tariff preference, and the importer must always hold the correct proof of origin as set down in the relevant preferential arrangement.

Effects on AIS

AIS will consult the REX system when a REX number is included on a customs declaration to verify its validity.

Importers can also verify the validity of any REX number by consulting the Commission's public database at the following link:

https://ec.europa.eu/taxation_customs/dds2/eos/rex_validation.jsp?Lang=en.

Data element 2/3

Code: C100 - Registered Exporter number

The document code for Registered Exporter must be followed by the Registered Exporter (REX) number in an..35 format.

Starting with a country code – in capitals only, followed by 'REX', followed by a minimum of 1, maximum of 30 characters – **Example: C100 IEREX1234321**

The following codes signify the proof on origin.

- **Code U164:**

Statement on origin made out by a Registered Exporter in the framework of GSP for a total value of originating products consigned not exceeding €6000.¹ This Code must be followed by a reference to the statement of origin, which will be the date the statement of origin issued in format YYYYMMDD
Example: U164 YYYYMMDD

- **U165:**

Statement on origin made out by a Registered Exporter in the framework of GSP for a total value of originating products consigned exceeding €6000. This Code must be followed by a reference to the statement of origin, which will be the date the statement of origin issued in format YYYYMMDD
Example: U165 YYYYMMDD

- **U166:**

Statement on origin made out by a non-registered Exporter in the framework of GSP for a total value of originating products consigned not exceeding €6000. This Code must be followed by a reference to the statement of origin, which will be the date the statement of origin issued in format YYYYMMDD
Example: U166 YYYYMMDD

¹ In reference to the total value of originating products exceeding or not exceeding €6000, the Transaction Value is defined in Article 70 and 71 of the Union Customs Code.

• **U167:**

Replacement statement on origin made out by a non-registered EU re-consignor in the framework of GSP for a total value of originating products of the initial consignment to be split exceeding €6000 This Code must be followed by a reference to the statement of origin, which will be the date the statement of origin issued in format YYYYMMDD Example: U167 YYYYMMDD

Article 101(2) subparagraph 2 of Regulation 2015/2447 states that EU re-consignors who are not registered may make out replacement statements of origin where the total value of the initial consignment exceeds €6000 if they attach a copy of the initial statement on origin made out by the exporter in the beneficiary country. Code U167 is meant for the use of these non-registered EU re-consignors only. Data Element 2/3 will mention TARIC document codes U167, C100 [REX No. of the exporter in the beneficiary country], and U165 [reference to the initial Statement on Origin]. Note: Only re-consignors registered in REX can make out replacement statements on origin for consignments sent to Norway or Switzerland as per Article 101(3) of regulation 2015/2447.

Summary of codes:

	≤ 6 000 €	> 6 000 €
REX	U164	U165
Non-REX	U166	U167

5. Further information

If you need further information, please contact the following:

Origin and Valuation Unit through MyEnquiries, or

email: Origin&QuotaSection@revenue.ie