

## eCustoms Helpdesk Notification

Number	Ref: 08/2026
Subject	<b>EU - Mercosur</b>  <b>Interim Agreement on Trade - Guidance on preferential rules of origin</b>
Who should read	<b>All those involved in lodging electronic customs declarations</b>
Related Notification	<b>None</b>
Issued by	<b>eCustoms Helpdesk</b>
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### 1. Introduction

The EU-Mercosur Interim Agreement on Trade (ITA) applies provisionally from 1 May 2026.

The Mercosur countries are Argentina (AR), Brazil (BR), Paraguay (PY), and Uruguay (UY).

**EU Exporter:** A claim for preferential tariff treatment can be made by means of a statement on origin made by:

- (i) an EU exporter who is registered in the REX system or
- (ii) an EU exporter not registered in REX for any consignment consisting of one or more packages containing originating products whose total value does not exceed 6000 euro.

**Mercosur Exporter:** A claim for preferential tariff treatment can be made by means of a statement on origin by a Mercosur exporter registered with their competent authority who has received a national exporter registration number.

Preferential origin can be claimed if the products concerned are originating in the Union or in Mercosur. The exporter shall be prepared at all times to submit, at the request of the customs

authorities of the exporting Party, all supporting documents proving the originating status of the products.

Argentinian, Brazilian and Uruguayan exporters may use a statement on origin made out on their own document, or alternatively, they may use a certificate of origin (legally regarded as a statement on origin).

For Paraguayan exporters, only a certificate can be used. The certificate is the same for all Mercosur states and must be completed in full, with the exception of optional boxes 5 (transport) and 12 (observations). It may be in English, Portuguese or Spanish and is issued by authorized entities in Mercosur, generally local chambers of commerce. The certificate must be signed by the exporter and endorsed by the authorised entity. The certificate of origin may be issued electronically, for example, it can be submitted in PDF format.

The statement on origin can be made out by typing, printing, handwriting or stamping the text on the invoice, delivery note or any other commercial document, like for example, an accompanying pro-forma invoice or a packing list, or their photocopies. The document bearing the statement on origin may be provided electronically.

The commercial document should show the name and full address of the exporter and of the consignee or customer, respectively, as well as a detailed description of the products, to enable their identification. It should also show the date of making out the statement on origin if it is different to the date of the invoice or the commercial document.

If the commercial document contains several pages, each page should be numbered with the total number of pages mentioned.

Where a statement on origin is made out by the exporter on a separate piece of paper, with or without letterhead, that separate sheet and the respective commercial document have at least to be referenced from the commercial document to the separate sheet of paper or vice versa.

The invoice, the delivery note or other commercial documents which contain the statement on origin may cover both originating and non-originating products. The text of the statement on origin allows this by mentioning “except where otherwise clearly indicated”. In that case, non-originating products must be clearly identified. Examples of such identification include:

- Indicating whether the goods are originating or not in brackets behind every item of goods on the commercial document.
- Two headings on the invoice, namely originating goods and non–originating goods with the type of goods under the corresponding heading.
- Attributing a number to each item of the goods and indicating which of the numbers relate to originating goods and which to non–originating ones.

Customs authorities will not reject the statement on origin in case of obvious formal errors, if such errors do not create doubts concerning the correctness of the information contained in the statement on origin.

*Statement on origin*

*The exporter of the products covered by this document (Exporter reference No ... (1)) declares that, except where otherwise clearly indicated, these products are of ... (2) preferential origin.*

.....

(3) (Place and date) .....

(4) (Signature of the exporter, in addition the name of the person signing the statement on origin has to be indicated in clear script)

(1) If the statement on origin is made out in the Union by a REX Registered Exporter, the REX number must be entered in this space. When the statement on origin is made out by an EU exporter who is not registered in REX, the words in brackets shall be omitted or the space left blank. When the statement on origin is made out by a Mercosur exporter, the national exporter registration number must be entered in this space.

(2) EU exporters shall indicate the origin of their products with the words "European Union" or "EU". EU exporters should not indicate a Member State. "Mercosur" should be indicated on statements on origin made by Mercosur exporters. Mercosur exporters should not indicate the signatory Mercosur state.

A double indication "European Union / Mercosur" is not allowed, since EU exporters may not indicate Mercosur origin, and vice versa. Moreover, such double indication on statement on origin would create ambiguity as to the actual origin of the imported products.

(3) Place and date may be omitted if the information is contained in the document itself.

(4) EU exporters are not required to sign or indicate their name. All statements on origin issued by Argentinian, Brazilian and Uruguayan exporters must include their name and their handwritten, electronic or digital signature. Paraguayan exporters use certificates of origin (legally called statements on origin) issued generally by chambers of commerce.

The claim for preferential origin must be made within the validity period of 12 months of the statement on origin.

Importers may apply retrospectively for preferential tariff treatment if they have not already claimed it when the products were declared for release for free circulation.

Where a statement on origin is made out after the date of exportation, the statement on origin must be presented in the party of import no later than 2 years after the import of the products.

## 2. Import Declaration Codes

To claim preferential origin upon release for free circulation in the EU the following codes need to be used:

- Data Element (DE) 4/17 (Preference code) in AIS should contain code '300', or preferential quota code '320'.
- DE 5/16 (Country of Preferential Origin code) should have 'BR' 'AR' 'PY' or 'UY' for respectively Brazil, Argentina, Paraguay, or Uruguay, entered as the country of origin.
- DE 2/3 (Documents Produced, Certificates and Authorisations and Additional References), code U126 for a statement on origin.

## 3. Further Guidance

[https://taxation-customs.ec.europa.eu/customs/international-affairs/third-countries/latin-america-0\\_en](https://taxation-customs.ec.europa.eu/customs/international-affairs/third-countries/latin-america-0_en)

## 4. For queries on the content of this notification please contact:

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