

Instructions on Completing the EUR1 Form

Pages 1 and 3

<u>Box Number</u>	<u>Description</u>	<u>Information Required</u>	<u>Comments</u>
1	Exporter (Name, Full address, Country)	The name and address of the company exporting the goods.	In principle, you must be an economic operator established in the EU. If you are established in an EU Member State other than Ireland, please note that supporting documents proving the applicable rule of origin must accompany your application. In the case of IE established traders, post-verification controls require Revenue to conduct a site visit. In the case of the exporting company being established in another EU Member State, the supporting documents must be presented and kept on file in the customs office of issue in case of post-verification requests from the importing customs authority. If you are a company not established in the EU, you must be represented and box 12 shall be filled in accordingly.
2	Certificate used in Preferential Trade between THE EUROPEAN UNION AND.....	The name of the country that the goods are being exported to.	You can check if the particular country has a Free Trade Agreement in place with the EU here .
3	Consignee	Name, full address, country.	You are recommended to always insert the name of the consignee, but you do not have to.
4	Country, group of countries or territory in which the products are considered as originating.	The European Union	In cases of diagonal cumulation with a Contracting Party to the Regional Convention on pan-euro-Mediterranean (PEM) where goods retain their origin, insert that PEM Contracting Party. Further information on pan-euro Mediterranean cumulation and the PEM Convention is available here .
5	Country, group of countries or territory of destination	Input the destination of the products.	
6	Transport details	This is optional.	
7	Remarks	Put one of the following endorsements, where necessary, otherwise leave blank – “ <i>DUPLICATE</i> ”	Duplicate - insert this if you are applying for a duplicate movement certificate EUR.1 in cases of theft, loss or destruction of a movement certificate, only – you must explain the reason. The duplicate must bear the date of issue of the original movement certificate EUR.1 as it will take effect from that time.

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		<i>“ISSUED RETROSPECTIVELY”</i> Issued retrospectively - insert these words if the goods have left the country before application for a movement certificate is made. Also, add on page 4 under paragraph 1 of the application, <i>“and that no movement certificate for these goods has previously been issued”</i>. You must also indicate the place and date of exportation of the products to which the movement certificate EUR.1 relates and state the reasons for your request. In the case of the PEM Convention, traders have the option of applying the 2012 or the 2023 rules of the Convention. In case of the application of the 2023 rules, traders must indicate <i>“REVISED RULES”</i>. Insert the name of the relevant Contracting Party/Parties when products obtained originating status by application of cumulation of origin in accordance with the Revised PEM Convention. The PEM Matrix should be consulted to ensure that there is indeed a possibility of cumulation with the countries involved. It should be noted that certain parties may agree to waive this requirement and if so, the PEM matrix will be updated to reflect this. In certain EPAs, check the relevant Articles for the formulations.	
8	Item Number	Item numbers, identifying marks and numbers, number and kind of packages, description of goods, mixed consignments.	Always add a detailed description of the products, consistent with the supporting document(s) and allowing for their identification. The description of the products shall be given at the top of the Box 8 without leaving any blank lines. Where the box is not completely filled, a horizontal line shall be drawn below the last line of the description, the empty space being crossed through, i.e. with a ‘Z-shaped’ line.
9	Gross Weight (kg) or other measure (litres, cu.m, etc		
10	Invoices	Optional	Where possible, state the number(s), if any, and date(s) of the invoice(s) relating to the goods and produced with the movement certificate EUR.1.
11	Customs Endorsement	Leave Blank	This is to be completed by the Customs Officer. Customs only: as best practice, insert the MRN of the export customs declaration.
12	Declaration by the Exporter	Complete the place and date and sign	Any declaration must be accurate. Anyone making a false declaration in respect of the preferential origin

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			of goods or failing to comply with other legal provisions may be liable to penalties. N.B. Any amendment/corrections must be completed and signed by the declarant in Box 12 and endorsed by Customs.
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Page 2: Please be advised that Boxes 13 and 14 are strictly reserved for the use of customs in the case of post verification checks.

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Page 4:

Page 4 constitutes the application form for issue of the EUR.1 and must be completed in full. By completing this document, the applicant is declaring that their goods qualify as originating in the context of the relevant preferential scheme and the information provided must satisfy the issuing customs officer that the relevant rules of origin have been met. Movement certificates may be subject to post verification checks at a later date and appropriate records need to be retained by the applicant for three years from the date of issue.

The information required is set out below and should be read along with the instructions contained in footnotes contained on the EUR.1 application form itself:

I, the undersigned, exporter of the goods described overleaf,

1. **DECLARE** – that these goods originate in _____ in accordance with the definition of originating products contained in the Agreement mentioned in Box 2 overleaf and that they meet the conditions required for the attached movement certificate. Generally, you will declare the origin of the goods as “[The European Union](#)”. In cases of diagonal cumulation with a Contracting Party to the Regional Convention on pan-euro-Mediterranean (PEM) where goods retain their origin, insert that PEM Contracting Party. Further information on pan-euro Mediterranean cumulation and the PEM Convention is available [here](#).
2. **SPECIFY** – as follows the circumstances which have enabled these goods to meet the above conditions – You must **always include the applicable rule of preferential origin (e.g., change of classification, value rule, processing rule, wholly obtained products) and a short statement indicating other applicable rules (e.g. cumulation, tolerance).**

An exporter may find out the relevant rule by using the [Self-Assessment Tool, ROSA](#).

Input the HS Code, Country from, the Country to and click Search. Scroll down the page.

- Select the “The rules of origin self-assessment tool (ROSA)” – located on the left-hand side of the page highlighted in blue.
- The Rules of origin self-assessment tool (ROSA) will appear.
- Click on the “[Click here to access ROSA](#)”.
- Click “[Start the Self-Assessment](#)”.
- From there you can select the option that best suits by clicking on the circular button located to the right-hand side of the page. If you require the explanation, click on the button and then click on “Rule Explained” button.
- The Next button will be operational once an option has been clicked and the next page should lead you to the product specific rule.

Please follow the Next button even where the product specific rule is met, as the tool will guide you through other considerations that need to be met, i.e., territoriality principle, duty drawback prohibitions, etc.

There are usually five types of product specific rule:

- a. CTH – Change of Tariff Heading – Finished products are considered sufficiently worked or processed when the imported raw materials are classified within the tariff heading that is different from that of the finished product.
- b. Wholly Obtained – this is usually concerning agricultural products, fish, minerals, waste and scrap that have been obtained entirely by agricultural methods, fishing methods and mining operations.
- c. Value Added Rule – a product would comply with this rule when the value of all non-originating materials used in the production does not exceed a given percentage of the ex-works price of the product. Alternatively, some free trade agreements allow that the value of Regional Content be calculated against the FOB price.
- d. Weight added rule - this is a rule always used in combination with other rules, e.g. requiring a change of tariff heading and a maximum threshold for non-originating materials, expressed as a percentage of weight of the finished product.
- e. Manufacturing Process Rule – this is a rule requiring specific processing on non-originating materials in order to confer preferential origin within the meaning of the respective agreement. It is a common rule in the textile and clothing sector as well as in the chemical sector.

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3. **SUBMIT** – the following supporting documents. Always include information on the submitted supporting documents, which may include copies of the import documents, movement certificates, certificates of origin, manufacturer's invoices, suppliers' declarations, etc, referring to the products used in manufacture, or the goods re-exported in the same state.
4. **UNDERTAKE** – to submit, at the request of an officer of Customs and Excise, any supporting evidence which the officer may require for the purposes of issuing the attached certificate, and undertake, if required, to agree to any inspection of my accounts and to any check on the processes of manufacture of the above goods carried out by the said officer of Customs and Excise:
5. **REQUEST** the issue of the attached movement certificate for these goods
6. **DECLARE** – that I am familiar with and understand the rules of origin which apply to the goods covered by this certificate. Provide signature of the exporter and the place and date of signature.