

**APPENDIX 2**

**to the**

**Customs Manual**

**on**

**Preferential Origin**

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Queries: [originsection@revenue.ie](mailto:originsection@revenue.ie)

This Manual provides a guide to the interpretation of the law governing Preferential Origin which is set out in Commission Regulation (EEC) No. 2454/93 laying down the Implementing Provisions of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code and the various free trade agreements between the EU and third countries and it should be read in conjunction with these regulations.

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## Annex II

### Supplier's Declaration for Products having Preferential Origin Status

The supplier's declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

#### DECLARATION

I, the undersigned, declare that the goods listed on this document .....<sup>(1)</sup> originate in .....<sup>(2)</sup> and satisfy the rules of origin governing preferential trade with .....<sup>(3)</sup>.

I declare that <sup>(4)</sup>:

- ☐ Cumulation applied with ..... (name of country/countries)
- ☐ No cumulation applied.

I undertake to make available to the customs authorities any further supporting documents they require.

.....<sup>(5)</sup>

.....<sup>(6)</sup>

.....<sup>(7)</sup>

<sup>(1)</sup> If only some of the goods listed on the document are concerned they should be clearly indicated or marked and this marking entered in the declaration as follows:

'...listed on this invoice and marked...were originating in ...'

<sup>(2)</sup> The Community, country, group of countries or territory, from which the goods originate.

<sup>(3)</sup> Country, group of countries or territory concerned

<sup>(4)</sup> To be completed, **where necessary**, only for goods having preferential origin status in the context of preferential trade relations with one of the countries referred to in Articles 3 and 4 of the relevant origin Protocol, with which pan-Euro-Mediterranean cumulation of origin is applicable

<sup>(5)</sup> Place and date.

<sup>(6)</sup> Name and position in the company.

<sup>(7)</sup> Signature

## Annex II

### Long-term declaration for products having preferential origin status

The supplier's declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

#### DECLARATION

I, the undersigned declare that the goods described below:

.....<sup>(1)</sup>

.....<sup>(2)</sup>

which are regularly supplied to .....<sup>(3)</sup>, originate in .....<sup>(4)</sup> and satisfy the rules of origin governing preferential trade with .....<sup>(5)</sup>.

I declare that <sup>(6)</sup>:

☐ Cumulation applied with ..... (name of country/countries)

☐ No cumulation applied.

This declaration is valid for all further shipments of these products dispatched from ..... to .....<sup>(7)</sup>.

I undertake to inform ..... immediately if this declaration is no longer valid.

I undertake to make available to the customs authorities any further supporting documents they require.

.....<sup>(8)</sup>

.....<sup>(9)</sup>

.....<sup>(10)</sup>

<sup>(1)</sup> Description.

<sup>(2)</sup> Commercial designation as used on the invoices, e.g. model No.

<sup>(3)</sup> Name of company to which goods are supplied.

<sup>(4)</sup> The Community, country, group of countries or territory, from which the goods originate.

<sup>(5)</sup> Country, group of countries or territory concerned

<sup>(6)</sup> To be completed, **where necessary**, only for goods having preferential origin status in the context of preferential trade relations with one of the countries referred to in Articles 3 and 4 of the relevant origin Protocol, with which pan-Euro-Mediterranean cumulation of origin is applicable

<sup>(7)</sup> Give the dates. The period should not exceed 12 months.







<sup>(8)</sup> Place and date.

<sup>(9)</sup> Name and position, name and address of company.

<sup>(10)</sup> Signature

## Annex III

## Stamps

1. 15.1.1997 *) 3.2.2000	2. EC CE	3. IRELAND IRLANDE	4. 007
5. Customs Offices Bureaux de douane			
6. Office of the Revenue Commissioners Customs Economic Procedures Unit Government Office St. Conlon's Road Nenagh Co. Tipperary / IRELAND      Tel.: 353.1.67 33533 Ext. Fax: 353.1.67 32373 E-mail: info@nceb.revenue.ie			
7. Examples / Exemples :			
     			
<p>The number of the stamps will vary Le numéro des cachets variera</p> <p>*)</p> <p>Station names consisting of eleven letters or more are shown thus Les noms des bureaux de onze lettres ou plus se présentent ainsi</p>			

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**Annex IV****Invoice Declarations****All countries except Mexico**

The exporter of the products covered by this document \*(customs authorisation No ..... ) declares that, except where otherwise clearly indicated, these products are of EU preferential origin.

\_\_\_\_\_ Place and Date

\_\_\_\_\_ Signature

**Mexico only**

*The exporter of the products covered by this document \*(customs or competent governmental authorisation No ..... ) declares that, except where otherwise clearly indicated, these products are of EU preferential origin.*

\_\_\_\_\_ *Place and Date*

\_\_\_\_\_ *Signature*

\* not necessary for low value consignments.



**Annex V****Invoice Declaration Euro-Med**

The exporter of the products covered by this document (customs authorisation No ..... ) declares that, except where otherwise clearly indicated, these products are of ..... preferential origin.

☐ Cumulation applied with ..... (name of the country/countries)

☐ No cumulation applied.

## Annex VI

**EVIDENCE OF ENTITLEMENT TO PREFERENCE**

TRADER:	REFERENCE NO:
ADDRESS:	

INVOICE DESCRIPTION OF PRODUCT	TARIFF HEADING
MANUFACTURING PROCESS	
ORIGIN RULES(S)	

**RAW MATERIALS USED IN MANUFACTURE**

NO.	INVOICE DESCRIPTION	TARIFF HEADING	VALUE PER UNIT OF FINISHED PRODUCT	COUNTRY OF ORIGIN
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				



VALUE OF ALL MATERIALS	
VALUE OF NON-ORIGINATING MATERIALS	
VALUE OF LABOUR, OVERHEADS AND PROFITS	
EX-FACTORY VALUE OF FINISHED PRODUCT	

Additional materials can be listed on a separate sheet

## Annex VII

### Standard Beneficiary Countries under GSP

These countries enjoy reductions for 66% of all EU tariff lines.

Cameroon

Nauru

Congo

Nigeria

Cook Islands

Niue

Cote d'Ivoire

Fiji

Sri Lanka

Ghana

Swaziland

Kenya

Syria

Tajikistan

India

Tonga

Indonesia

Iraq

Ukraine

Uzbekistan

Kyrgyzstan

Vietnam

Marshall Islands

Micronesia

## Annex VIII

**GSP****Least Developed Countries/Everything but Arms (EBA)**

These countries receive duty-free and quota-free access to the EU market for all their products except arms and ammunition

**AFRICA**

Angola  
Benin  
Burkina Faso  
Burundi  
Central African Republic  
Chad  
Comoros  
Congo, Democratic Republic of  
Djibouti  
Equatorial Guinea  
Eritrea  
Ethiopia  
Gambia  
Guinea  
Guinea-Bissau  
Lesotho  
Liberia  
Madagascar  
Malawi  
Mali  
Mauritania  
Mozambique  
Niger  
Rwanda  
Sao Tome and Principe  
Senegal  
Sierra Leone  
Somalia

South Sudan  
Sudan  
Tanzania  
Togo  
Uganda  
Zambia

**ASIA**

Afghanistan  
Bangladesh  
Bhutan  
Cambodia  
Lao PDR  
Myanmar/Burma  
Nepal  
Timor-Leste  
Yemen

**AUSTRALIA and PACIFIC**

Kiribati  
Samoa  
Solomon Islands  
Tuvalu  
Vanuatu

**CARIBBEAN**

Haiti

**Annex IX****GSP +**

These countries enjoy zero-rate duties for essentially the same 66% of tariff lines for which standard GSP beneficiary countries enjoy reduced duties.

Armenia

Bolivia

Cape Verde

Ecuador

Georgia

Mongolia

Pakistan

Paraguay

Philippines

## Annex X

## Cariforum Agreement - African-Caribbean-Pacific (ACP) Countries

**Central Africa (CEMAC and STP)  
(ECOWAS)**

Cameroon  
Central Africa  
Chad  
Congo (Brazzaville)  
Congo (Democratic Republic – Kinshasa)  
Equatorial Guinea  
Gabon  
Sao Tome and Principe

**East South Africa**

Burundi  
Comoros  
Djibouti  
Eritrea  
Ethiopia  
Kenya  
Malawi  
Mauritius  
Madagascar  
Rwanda  
Seychelles  
Sudan  
Uganda  
Zambia  
Zimbabwe

**Caribbean (Cariforum)**

Antigua  
Bahamas  
Barbados  
Belize  
Dominica  
Dominican Republic  
Grenada  
Guyana  
Haiti  
Jamaica  
St. Lucia  
St. Vincent  
St. Christopher and Nevis  
Surinam  
Trinidad and Tobago

**West Africa and Mauritania**

Benin  
Burkina Faso  
Cape Verde  
Gambia  
Ghana  
Guinea  
Guinea Bissau  
Ivory Coast  
Liberia  
Mali  
Mauritania  
Niger  
Nigeria  
Senegal  
Sierra Leone  
Togo

**Southern Africa SDAC Group**

Angola  
Botswana  
Lesotho  
Mozambique  
Namibia  
Swaziland  
Tanzania  
South Africa

**Pacific**

Cook Islands  
Federated States of Micronesia  
Fiji  
Kiribati  
Marshall Islands  
Nauru  
Niue  
Palau  
Papua New Guinea  
Samoa  
Solomon Islands  
Tonga  
Tuvalu  
Vanuatu