

Customs Manual on Preferential Origin

APPENDIX 2

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This Manual provides a guide to the interpretation of the law governing Preferential Origin which is set out in Commission Delegated Regulation (EU) No. 2015/2446 and Commission Implementing Regulation (EU) No. 2015/2447 laying down the detailed rules for implementing the provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council establishing the Union 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 I

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⁽¹⁾ originate in⁽²⁾ and satisfy the rules of origin governing preferential trade with⁽³⁾.

I declare that ⁽⁴⁾:

- 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.

.....⁽⁵⁾

.....⁽⁶⁾

.....⁽⁷⁾

⁽¹⁾ 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... originate in ...'

⁽²⁾ The European Union, country, group of countries or territory, from which the goods originate.

⁽³⁾ Country, group of countries or territory concerned

⁽⁴⁾ To be completed, where necessary, only for goods having preferential origin status in the context of preferential trade relations with one of the countries, with which pan-Euro-Mediterranean cumulation of origin is applicable

⁽⁵⁾ Place and date.

⁽⁶⁾ Name and position in the company.

⁽⁷⁾ 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:

..... (1)

..... (2)

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

I declare that (6):

Cumulation applied with (name of country/countries)

No cumulation applied.

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

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.

.....(8)

.....(9)

.....(10)

(1) Description.

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

(3) Name of company to which goods are supplied.

(4) The European Union, country, group of countries or territory, from which the goods originate.

(5) Country, group of countries or territory concerned

(6) To be completed, where necessary, only for goods having preferential origin status in the context of preferential trade relations with one of the countries, with which pan-Euro-Mediterranean cumulation of origin is applicable

(7) Give the dates. The period should not exceed 24 months or 12 months if the declaration was issued retrospectively..

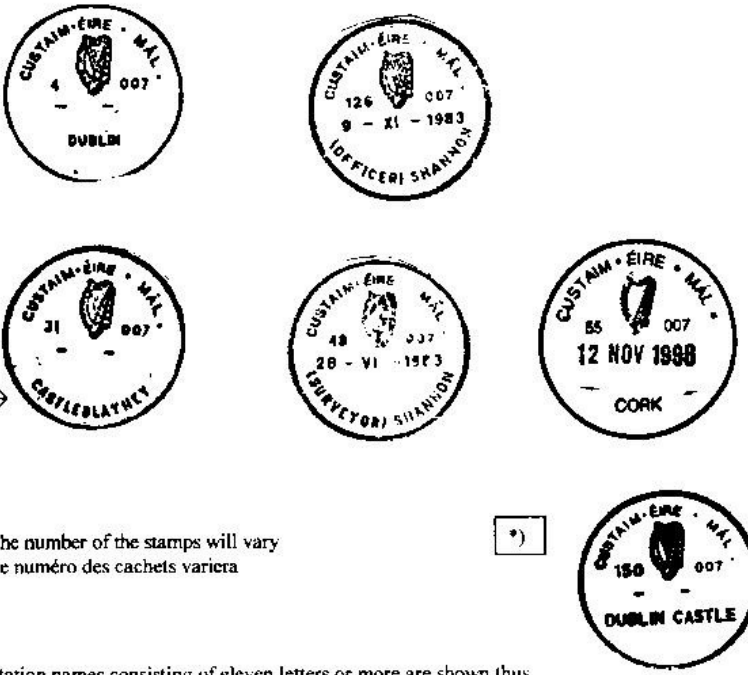
(8) Place and date.

(9) Name and position, name and address of company.

(10) 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> | | | |
| Page 007M001 | | | |

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 VInvoice 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
Registered Exporters System (REX)
Statement on origin

To be made out on any commercial documents showing the name and full address of the exporter and consignee as well as a description of the products and the date of issue (1).

The exporter ... (Number of Registered Exporter (2), (3), (4)) of the products covered by this document declares that, except where otherwise clearly indicated, these products are of ... preferential origin (5) according to rules of origin of the Generalised System of Preferences of the European Union and that the origin criterion met is ... (6).

(1) Where the statement on origin replaces another statement in accordance with Article 101(2) and (3) of Implementing Regulation (EU) 2015/2447 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 (See page 558 of this Official Journal.), the replacement statement on origin shall bear the mention 'Replacement statement' or 'Attestation de remplacement' or 'Comunicación de sustitución'. The replacement shall also indicate the date of issue of the initial statement and all other necessary data according to Article 82(6) of Implementing Regulation (EU) 2015/2447.

(2) Where the statement on origin replaces another statement in accordance with sub-paragraph 1 of Article 101(2) and paragraph (3) of Article 101, both of Implementing Regulation (EU) 2015/2447, the re-consignor of the goods making out such a statement shall indicate his name and full address followed by his number of registered exporter.

(3) Where the statement on origin replaces another statement in accordance with sub-paragraph 2 of Article 101(2) of Implementing Regulation (EU) 2015/2447, the re-consignor of the goods making out such a statement shall indicate his name and full address followed by the mention (French version) 'agissant sur la base de l'attestation d'origine établie par [nom et adresse complète de l'exportateur dans le pays bénéficiaire], enregistré sous le numéro suivant [Numéro d'exportateur enregistré dans le pays bénéficiaire]', (English version) 'acting on the basis of the statement on origin made out by [name and complete address of the exporter in the beneficiary country], registered under the following number [Number of Registered Exporter of the exporter in the beneficiary country]', (Spanish version) 'actuando sobre la base de la comunicación extendida por [nombre y dirección completa del exportador en el país beneficiario], registrado con el número siguiente [Número de exportador registrado del exportador en el país beneficiario]'.

(4) Where the statement on origin replaces another statement in accordance with Article 101(2) of Implementing Regulation (EU) 2015/2447, the re-consignor of the goods shall indicate the number of registered exporter only if the value of originating products in the initial consignment exceeds EUR 6 000.

(5) Country of origin of products to be indicated. When the statement on origin relates, in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 112 of Implementing Regulation (EU) 2015/2447, the exporter must clearly indicate them in the document on which the statement is made out by means of the symbol 'XC/XL'.

(6) Products wholly obtained: enter the letter 'P'; Products sufficiently worked or processed: enter the letter 'W' followed by a heading of the Harmonised System (example 'W' 9618). Where appropriate, the above mention shall be replaced with one of the following indications: (a) In the case of bilateral cumulation: 'EU cumulation', 'Cumul UE' or 'Acumulación UE'. (b) In the case of cumulation with Norway, Switzerland or Turkey: 'Norway cumulation', 'Switzerland cumulation', 'Turkey cumulation', 'Cumul Norvège', 'Cumul Suisse', 'Cumul Turquie' or 'Acumulación Noruega', 'Acumulación Suiza', or 'Acumulación Turquía'. (c) In the case of regional cumulation: 'regional cumulation', 'cumul regional' or 'Acumulación regional'. (d) In the case of extended cumulation: 'extended cumulation with country x', 'cumul étendu avec le pays x' or 'Acumulación ampliada con el país x'.

Annex VII

Canada/EU (CETA)

Origin Declaration

The origin declaration, the text of which is given below, must be completed in accordance with the footnotes. However, the footnotes do not have to be reproduced.

(Period: from _____ to _____ (1))

The exporter of the products covered by this document (customs authorization No. (2) declares that, except where otherwise clearly indicated, these products are of ... (3) preferential origin.

..... (4)
(Place and date)

..... (5)
(Signature and printed name of the exporter)

- (1) When the origin declaration is completed for multiple shipments of identical originating products within the meaning of Article 19.5, indicate the period of time for which the origin declaration will apply. The period of time must not exceed 12 months. All importations of the product must occur within the period indicated.

Where a period of time is not applicable, the field can be left blank.

- (2) For EU exporters: When the origin declaration is completed by a REX registered exporter the exporter's REX registration number must be included. When the origin declaration is not completed by a registered exporter, the words in brackets must be omitted or the space left blank.

For Canadian exporters: The exporter's Business Number assigned by the Government of Canada must be included. Where the exporter has not been assigned a business number, the field may be left blank.

- (3) "Canada/EU" means products qualifying as originating under the rules of origin of the Canada-European Union Comprehensive Economic and Trade Agreement. When the origin declaration relates, in whole or in part, to products originating in Ceuta and Melilla, the exporter must clearly indicate the symbol "CM".

- (4) These indications may be omitted if the information is contained on the document itself.

- (5) EU Exporters: These may be omitted when the origin declaration is made out by a REX registered exporter.

Canadian Exporters: May be omitted where the Canadian exporter includes a Business Number.

Annex VIII

EVIDENCE OF ENTITLEMENT TO PREFERENCE

| | |
|-------------------------|---------------|
| TRADER: ADDRESS: | REFERENCE NO: |
|-------------------------|---------------|

| | |
|--------------------------------|----------------|
| 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. | | | | |

| | |
|--|--|
| 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 IX

Standard Beneficiary Countries under GSP

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

Congo
Cook Islands
Cote d'Ivoire
Ghana
Kenya
India
Indonesia
Kyrgyzstan
Micronesia
Nauru
Nigeria
Niue
Sri Lanka
Swaziland
Syria
Tajikistan
Tonga
Uzbekistan
Vietnam

Annex X**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 XI**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

Mongolia

Pakistan

Paraguay

Philippines

Annex XII

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 Leona
 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