

# **APPENDIX 2**

## **to the**

### **Customs Manual**

#### **on**

### **Preferential Origin**

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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 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>

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<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... originate in ...'

<sup>(2)</sup> The European Union, 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, 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>

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<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 European Union, 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, with which pan-Euro-Mediterranean cumulation of origin is applicable

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







<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**  
**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

**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 VIII****Standard Beneficiary Countries under GSP**

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

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

## Annex IX

**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 X****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 XI

### 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