

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 and implementing 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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Introduction

Since the 1950's the European Union (EU) has concluded many free trade agreements (FTA's) with European, Mediterranean and other countries. These agreements, known as preferential trade agreements, permit goods to be traded between the countries party to the agreements at reduced or nil rates of duty. These duties are referred to as preferential rates of duty.

Each of these agreements includes rules of origin which must be adhered to for goods to be eligible for preferential treatment. Products complying with origin rules are referred to as "originating products". Preferential treatment is only permitted in the case of products originating in the EU or the relevant third country with which the EU has an agreement. Originating products are the qualifying goods that are traded under the terms of preferential agreements.

One exception to this rule is the Customs Union agreement with Turkey, which allows for certain goods classed as in 'free circulation' within the EU or Turkey to be eligible for preferential treatment. However, most agricultural and all coal and steel products are outside the 'free circulation' rule and must adhere to the origin rules.

The EU has preferential agreements with the Pan-Euro-Mediterranean countries, including Turkey, Norway, Iceland and Switzerland, the ACP countries (incorporating the African, Caribbean, and Pacific countries), and other countries such as the UK, Canada, Japan, New Zealand, South Korea, Singapore, Vietnam, Chile, Mexico, Central America, Colombia, Peru, Moldova, Georgia and Ukraine. The EU also has a Generalised System of Preferences (GSP) with least developed and developing countries. Agreements are in place with the Western Balkan countries known as the Stabilisation and Association Agreements (SAA). These countries include Albania, Bosnia and Herzegovina, the former Yugoslav Republic of Macedonia, Montenegro and Serbia. The EU also has autonomous preferential arrangements with the overseas countries and territories of the EU and with Kosovo.

The Pan-European cumulation system was created in 1997 based on the European Economic Area (EEA) agreement (1994) between the EC, the European Free Trade Association (EFTA) countries, the Central and Eastern European countries (CEEC) and the Baltic States. The Faroe Islands and the Mediterranean countries have been added and hence we have Pan-Euro-Mediterranean cumulation. The aim of this system is the establishment of free trade between the EU and its Mediterranean partners and amongst the partners themselves. Within the Pan-Euro-Med zone, products that have obtained originating status in any one of the 40 or so countries involved may be added to products originating in any of the others without losing their originating status within the Pan-Euro-Med zone. As of 1 January 2025 the set of preferential origin rules applicable in the Pan-Euro-Med zone are contained in the Revised PEM Convention. During a transition period of 1 year from 1 January to 31 December 2025, the Revised PEM Convention origin rules apply in parallel with the existing PEM Convention rules.

For ACP countries the Cotonou Trade Regime expired on 31 December 2007 and since that date some ACP countries have made new agreements with the EU. Those ACP countries that do not have new agreements must avail of GSP.

The EU has in place a Generalised System of Preferences (GSP) for Developing and Least Developed Countries. The GSP system is intended, through the elimination of, or reductions in, customs duties, to stimulate reciprocal trade in goods as well as access to the EU market for products of developing countries.

Definitions

- **Manufacture** means any kind of working or processing including assembly or specific operations.
- **Material** means any ingredient, raw material, component or part, etc., used in the manufacture of the product.
- **Product** means the product being manufactured, even if it is intended for later use in another manufacturing operation.
- **Goods** mean both materials and products.
- **Ex-Works Price** means the price paid for the product ex works to the manufacturer in the EU or relevant third country in who's undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the product obtained is exported.
- **Value of materials** means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials.
- **Added value** means the ex-works price minus the customs value of each of the products incorporated which did not originate in the country in which those products were obtained.
- **Consignment** means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice.
- **Territories** include territorial waters.
- **Most Favoured Nation (MFN)** rule stipulates that a country must treat all countries equally meaning that it must apply the same tariff rate to all countries with which it does not have a Free Trade Agreement. The EU MFN rate is the rate that applies to third countries with which the EU does not have a trade agreement. This in most cases is the maximum tariff rate agreed with the WTO.

1. Preferential Trade Agreements and Rules of Origin

1.1 Preferential Trade Agreements

The EU has concluded trade agreements with certain non - EU countries which allow exports from the EU to enter the markets of these countries at a reduced or nil rate of duty. They also permit imports of goods into the EU at a reduced or nil rate of duty. These agreements are known as Preferential Trade Agreements and the duties involved are referred to as preferential rates of duty.

The Trade and Cooperation Agreement (TCA) agreed between the EU and UK has been in effect since the 1st of January 2021. It provides for zero tariffs and zero quotas on all trade between the EU and UK in goods that comply with the appropriate rules of origin in the TCA. In order to qualify for tariff free terms, goods must be able to satisfy the agreement's rules of origin criteria. A claim for preferential treatment for imports into Ireland can be made only where the goods are of UK origin. A claim for preferential treatment for imports into the UK can be made only where the goods are of EU origin.

Countries with which the EU has Preferential Trade arrangements include:

Albania, Algeria, Andorra, Bosnia-Herzegovina, Central America, Canada, Ceuta, Chile, Colombia, Costa Rica, Egypt, El Salvador, Faroe Islands, Georgia, Guatemala, Honduras, Iceland, Israel, Japan, Jordan, Kosovo, Lebanon, Liechtenstein, Macedonia (FYROM), Melilla, Mexico, Moldova, Morocco, Montenegro, New Zealand, Nicaragua, Norway, Panama, Palestine, Peru, San Marino, Serbia, Singapore, South Africa, South Korea, Switzerland, Syria, Tunisia, Turkey, UK, and Ukraine.

The EU also has autonomous preferential arrangements with the overseas countries and territories of the EU.

Other countries are covered by preferential tariff schemes under the Generalised System of Preferences and the African-Caribbean-Pacific (ACP) Economic Partnership agreements (EPAs). These countries are listed in Appendix 2.

1.2 How goods qualify for preferential treatment

To qualify for preferential treatment, goods must meet the following conditions:

- They must be eligible for preference under the agreements.
- Non-originating raw materials or components used must be sufficiently worked or processed. They must be subject to a minimal level of processing. The criteria that must be satisfied are referred to as rules of origin.
- For most trade agreements all import duties must be paid on raw materials used in manufacture prior to the export of the finished product.

- The working or processing must be carried out **without interruption** in the EU or the Preference Agreement Country. (This is known as principle of territoriality).
- They must be accompanied by documentary evidence of origin such as a Movement Certificate EUR.1, an invoice declaration or a statement on origin. In relation to Turkey, an A.TR form must be used except for Agricultural products and Coal and Steel products where a EUR.1 is used.
- They must normally be transported directly from the export to the import market.

1.3 Rules of Origin

Preferential Rules of Origin are concerned with determining the nationality of goods. All Preferential Trade Agreements concluded by the EU with third countries specify **criteria** that must be satisfied so that products are eligible for preferential treatment.

These criteria are commonly known as **preferential rules of origin**. Each preferential trade agreement has an annex containing the list of working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status. These rules are known as the list rules or Product Specific Rules (PSR) and are preceded by an annex containing introductory notes to the list rules.

When a product is manufactured in accordance with the relevant product specific rule of origin it becomes an “originating product” and thus becomes eligible for preferential treatment on import or export. Unless products become “originating products” they cannot benefit from preferential treatment.

The Product Specific Rules (PSR) of Origin for the Agreement Countries of the Pan-Euro-Med Zone are set out in Appendix 1 and for the EU-UK TCA are set out in Appendix 3.

1.4 Originating/Non-Originating Goods

It is necessary to be aware of the distinction between originating and non-originating materials. Originating materials are those that have been produced in accordance with preferential rules of origin. Non-originating materials have not been produced in accordance with these rules. Both types of materials may be used in the manufacture of products for export. Once sufficient processing has been carried out on these materials the resultant product becomes an “originating product” and is then eligible for preferential treatment when exported.

In summary products obtain originating status by:

- (a) being wholly obtained in the EU or relevant third country

or

- (b) have undergone sufficient working or processing beyond insufficient operations in either the EU or the relevant third country.

Note: Raw materials that have been sourced within Ireland or elsewhere within the EU do not automatically qualify as originating. Evidence of originating status should be supported by a supplier's declaration (see 1.21).

1.5 Wholly obtained products

1.5.1 Examples of "wholly obtained" products.

The following products are examples of products considered as "wholly obtained" in the EU or a relevant third country. Specific lists are included in each FTA.

- (a) mineral products extracted from the soil or from the seabed of the EU or a third country;
- (b) vegetable products harvested there;
- (c) live animals born and raised there;
- (d) products from live animals raised there;
- (e) products obtained by hunting or fishing conducted there;
- (f) products of sea fishing and other products taken from the sea outside the territorial waters of the EU or relevant third country (i.e. outside any territorial waters) by their vessels;
- (g) products made aboard their factory ships exclusively from products referred to in subparagraph (f);
- (h) used articles collected there, fit only for the recovery of raw materials including used tyres fit only for re-treading or for use as waste;
- (i) waste and scrap resulting from manufacturing operations conducted there;
- (j) products extracted from marine soil or subsoil outside their territorial waters provided that they have sole rights to work that soil or subsoil;
- (k) goods produced there exclusively from the products specified in subparagraphs (a) to (j).

1.5.2 Vessels and factory ships conditions

The vessels and factory ships referred to in subparagraph in 1.5.1(f) and (g) must satisfy all the following conditions

- (a) be registered or recorded in an EU Member State or third country;
- (b) sail under the flag of an EU Member State or of a third country;
- (c) be owned to an extent of at least 50 per cent by nationals of EU Member States or of the third country, or by a company with its head office in one of these States, of which the manager or managers, Chairman of the Board of Directors or the Supervisory Board, and the majority of the members of such boards are nationals of EU Member States or of the third country and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to those States or to public bodies or nationals of the said States;
- (d) the master and officers must be nationals of EU Member States or of the third country;
- (e) at least 75 per cent of the crew must be nationals of EU Member States or of the third country.

Example:

“Wholly-obtained”

Revised PEM Convention – Preferential origin for rye flour

The rule for rye flour (HS heading 11.02) requires: "Manufacture in which all the materials of Chapters 8, 10 and 11, headings 0701, 0714, 2302 and 2303, and subheading 0710 10 used are wholly obtained"

The rye (HS heading 10.02) is wholly obtained in the EU (grown and harvested there) and is the only ingredient from the list above used in the manufacture of the rye flour in the EU. Therefore, the final product obtains EU preferential origin.

Example:

“Wholly obtained”

Revised PEM Convention – Preferential origin for cheese (HS heading 04.05)

The rule for HS Chapter 04 requires: "Manufacture in which all the materials of Chapter 4 used are wholly obtained"

The milk used in the manufacture in the EU of the cheese has to be wholly obtained in the EU (materials of Chapter 04 i.e. milk, obtained from live animals raised there). Consequently, the cheese can be exported to Switzerland as originating in the EU.

1.6 Sufficiently worked or processed products

Many goods produced in the modern economy contain raw materials or components which are imported from third countries not party to a trade agreement with the EU. Such materials and components can also be purchased within the territories of agreement countries.

The various trade agreements provide rules of origin that enable such materials and components when incorporated into finished products to become originating products. The rules are based on the principle that materials imported into an agreement country are regarded as originating there, provided sufficient working or processing has taken place.

The main methods, by which, sufficient working or processing are determined:

- (a) A **value-added** method. It is necessary in this case for the value added, as a result of the working or processing to constitute a certain percentage of the value of the finished product. Or alternatively where the value of the imported materials does not exceed, a particular percentage of the factory (ex-works) price of the finished product.
- (b) The **manufacturing process** method. Finished products are considered to be, sufficiently worked or processed when particular specific working or processing activities are carried out.
- (c) The **change of tariff heading** method. Finished products are considered to be, sufficiently worked or processed when the imported raw materials are classified within a tariff heading (or chapter or subheading) that is different from that of the finished product.
- (d) Combination of two or more of the methods outlined at (a), (b) and (c).

The nature of the working or processing that must be carried out on non-originating materials to enable the finished products to obtain originating status is contained in an **annex** to the Protocol on Origin of a preferential trade agreement.

Generally, the first four digits corresponding to the main customs tariff headings are used to determine origin. However, some free trade agreements use the first six digits or subheading to specify a product specific rule – an example of this are the agreements with Canada and Singapore. Where there is no rule at heading or subheading level the chapter rule generally applies.

The rule of origin for each product is set out in tabular form. Split into titles, sections and chapters, it covers all goods. The classification in each chapter usually starts from raw materials or the least processed product and ends in manufactured products.

The first two columns of the annex give the heading, number or chapter number together with a description of the goods. The rule of origin is then specified in the remaining column or columns. For some products there are two alternative rules and a manufacturer may opt to apply either rule.

Extract from the Revised PEM Convention.

List of working or processing required to be carried out on **non-originating** materials in order that the product manufactured can obtain originating status.

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
8519, 8521	<p>Sound recording or sound reproducing apparatus</p> <p>Video recording or reproducing apparatus, whether or not incorporating a video tuner</p>	<p>Manufacture from materials of any heading, except that of the product and heading 8522</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>

The trader has a choice of rules.

Example:**“Value-added” method**

Revised PEM Convention - Plastic jugs (HS heading 39.24)

The rule for plastic jugs (HS heading 39.24) includes an option "Manufacture in which the value of all the [non-originating] materials used does not exceed 50% of the ex-works price of the product"

The manufacturer uses the following non-originating materials:

- Plastic granules (HS heading 39.03) (value €2)
- Lid (HS heading 39.24) (value €0.50).

A plastic jug (ex-works price €6) is exported to Switzerland as EU originating since the value of non-originating materials is less than 50% of the ex-works price.

Example:**“Value-added” method**

Revised PEM Convention – Skid chains (HS heading 73.15)

The rule for skid chains (HS heading 73.15) requires: "Manufacture in which the value of all the [non-originating] materials of heading 7315 used does not exceed 50% of the ex-works price of the product"

The manufacturer uses the following non-originating materials:

- Chain (HS heading 73.15) (value €150)
- Wire of stainless steel (HS heading 72.23) (value €60).

A skid chain (ex-works price €350) for car tyres is manufactured in the EU. It is exported to Norway as EU originating since the value of non-originating materials of HS heading 73.15 at €150 is less than 50% of the ex-works price, even though the value of all non-originating materials at €210 exceeds the value limitation of 50% of the ex-works price for non-originating materials.

The value limitation principle for non-originating materials means that the value of all or specific non-originating materials may not exceed a given percentage of the ex-works price of the final product.

Example:**“Manufacturing process” method**

Revised PEM Convention - Skirt (HS heading 62.04)

The rule for skirts (HS heading 62.04) includes the following option: “Weaving combined with making-up including cutting of fabric”

The manufacturer uses the following non-originating materials: - Yarn (HS heading 52.05). In the EU the yarn is woven into fabric from which the skirts are made-up. The skirts are exported to Liechtenstein as EU originating since they are manufactured from yarn in the EU.

Example:**“Manufacture from materials of any heading”**

Revised PEM Convention – Mixtures of spices (ex-heading 09.10)

The rule for mixtures of spices (curry HS heading 09.10) requires: “Manufacture from materials of any heading”. A product is considered sufficiently worked or processed when the working or processing carried out is more than insufficient even if the non-originating materials used in the manufacture are classified under the same heading, even materials of the same description and heading as the product. Materials of any heading may be used, subject to any specific limitations which may also be contained in the rule.

The manufacturer uses the following non-originating materials:

- Black pepper (HS heading 09.04);
- Chili pepper (HS heading 09.04);
- Cinnamon (HS heading 09.06) - Cloves (HS heading 09.07)
- Nutmeg (HS heading 09.08) - Cumin (HS heading 09.09);
- Coriander (HS heading 09.09); - Turmeric (HS heading 09.10);
- Fenugreek (HS heading 09.10);
- Ginger (HS heading 09.10)

Ingredients are mixed together as a deliberate and proportionally controlled operation that is more than minimal. Some materials are classified in the same heading as the product, but the rule is met because it allows the use of non-originating materials from any heading even those of the same heading. Consequently, curry can be exported to Switzerland as a product originating in the EU.

Example:**“Manufacture from materials of any heading, including other materials of the same heading”**

A product is considered to be sufficiently worked or processed when the working or processing carried out is more than insufficient even if the non-originating materials used in the manufacture are classified under the same heading, except those of the same description as the product as given in column “Description of product” in the List rules.

Revised PEM Convention – Metal alcoholates of alcohols of heading 2905 and of ethanol.

An optional rule for metal alcoholates of alcohols of 2905 and of ethanol is “Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20 % of the ex-works price of the product”.

A metal alcoholate product of alcohols of 2905 is produced from various non-originating materials, including other materials that are classified under HS heading 2905. Metal alcoholates of this heading are used and their total value is 15% (and so does not exceed 20 %) of the ex-works price of the product. The product has undergone processing that is more than insufficient, and the other materials of 2905 have a different description to that of the final product, therefore, the list rule is fulfilled and the final product is originating.

Example:**“Change of tariff chapter”**

EU-Canada Agreement (CETA) – Linseed oil HS sub-heading 1516.20

The rule for the vegetable fats and oils and their fractions (HS sub-heading 1516.20) in CETA requires: "A change from any other chapter"

The linseed (HS heading 12.04) is imported into the EU from Turkey and is used in the manufacture of linseed oil in the EU. Therefore, the final product obtains EU preferential origin when exported to Canada.

Example:**“Change of tariff heading” (CTH)**

Revised PEM Convention – Seats HS heading 94.01

A rule for the seats (HS heading 94.01) requires: "Manufacture from materials of any heading, except that of the product"

The manufacturer uses the following non-originating materials: - sawn wood (HS heading 44.07) - fabrics (HS heading 52.08) - foam/porolone (HS heading 39.03). The seats are exported to Switzerland as EU originating since the CTH rule is fulfilled, namely all non-originating materials used in the production of the final product are classified under tariff headings different from the tariff heading of the seats.

Example:**“Change of tariff subheading” (CTSH)**

CETA – Roasted coffee (HS subheading 0901.21)

The rule for roasted coffee (HS subheading 0901.21) requires: "A change from any other subheading"

The manufacturer uses the following non-originating materials: - coffee, not roasted (HS subheading 0901.11) Coffee roasted in the EU is exported to Canada as EU originating since the CTSH rule is fulfilled, namely all materials used in the production of the final product are classified under a tariff sub-heading different from the tariff sub-heading of the roasted coffee.

Example:**“Combination method”**

The specific list rules may be combined to make a rule whereby all the listed conditions must be fulfilled.

EU-Chile Agreement – Citrus Juice (HS heading 20.09)

The rules for citrus juice (HS heading 20.09) - (Wholly obtained + non-originating materials):

"Manufacture in which:

- all the citrus fruits must be wholly obtained, and
- the value of any non-originating materials of Chapter 17 used does not exceed 30% of the ex-works price of the product"

The manufacturer in Chile uses the following materials:

- citrus fruits harvested in Chile;
- non-originating sugar from Brazil (HS heading 17.01).

The value of sugar represents 27 % of the ex-works price of the final product. The citrus juice is exported to the EU as originating in Chile since the wholly obtained rule is fulfilled and the value of non-originating sugar is less than 30 % of the ex-works price.

1.7 Insufficient working or processing operations

There are certain operations which are considered as insufficient working or processing to confer the status of originating product.

Examples of these operations are as follows:

- (a) processing operations to ensure that the products remain in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solution, removal of damaged parts, and like operations);
- (b) breaking-up and assembly of packages;
- (c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
- (d) ironing or pressing of textiles;
- (e) simple painting and polishing operations;
- (f) husking, partial or total bleaching, polishing and glazing of cereals and rice;
- (g) operations to colour sugar or form sugar lumps;
- (h) peeling, stoning and shelling, of fruits, nuts and vegetables;
- (i) sharpening, simple grinding or simple cutting;
- (j) sifting, screening, sorting, classifying, grading, matching (including the making-up of sets of articles);
- (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- (m) simple mixing of products, whether or not, of different kinds;
- (n) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- (o) a combination of two or more operations specified in (a) to (n);
- (p) slaughter of animals.

Note: All the operations carried out in either the EU or third country on a given product should be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient.

Not all preferential arrangements contain the same list of insufficient operations, so the relevant list should be consulted. The list of insufficient operations contained in each preferential arrangement is exhaustive. An operation which is not mentioned in the list of a particular preferential arrangement cannot be considered as an insufficient operation.

Example:

“Simple assembly” according to article 6(1)(n) of the Origin Protocol to the EU Korea FTA

All materials are non-originating

In the EU, wheels with Indian origin (€10) are assembled on a lawn mower chassis of Chinese origin (€130), and the final product is valued at €500. The assembly is ‘simple’ according to the definition from the EU-Korea FTA explanatory notes: “simple describes activities which need neither special skills, nor machines, apparatus, or equipment especially produced or installed for carrying out the activity”. There is a simple assembly of parts of articles to constitute a complete article [e.g. Article 6 (1) n) of the Origin Protocol of the EU-Korea FTA]. The finished product satisfies the list rule for HS heading 84.33 (column 4) “Manufacture in which the value of all [non-originating] materials used does not exceed 45 % of the ex-works price of the product”.

In this example, non-originating materials represent 28 % of the ex-works price of the final product meeting the requirement of the list rule but the processing undertaken is insufficient to confer preferential origin on the final product.

Use of originating and non-originating materials

Simple assembly in the EU of originating and non-originating parts to constitute a complete article [e.g. Article 6 (1)(n) of the Origin Protocol of the EU-Korea FTA]. If the wheels (€10) are EU-origin the product satisfies the list rule for HS heading 84.33 (column 4).

There is more than an insufficient operation because of the use of EU originating materials, therefore the completed lawn mower is originating in the EU.

1.8 Tolerance

In some instances, rules of origin specify that certain non-originating materials cannot be used in the manufacture of finished products. The various trade agreements, however, do make provision for the inclusion of small quantities of imported materials that have not been worked or processed to the required extent during manufacture or where use of such materials is excluded. It is possible to use such non-originating materials provided their value does not exceed a small percentage as specified in the FTA e.g. 10% of the ex-works price.

The following additional conditions apply:

- 1) The general tolerance rule does not apply to products of Chapters 50-63 of the Harmonised System (textiles).
- 2) The working or processing must be **beyond minimal**.
- 3) Where a rule of origin indicates that certain non-originating materials cannot exceed a stated percentage the tolerance cannot be used to exceed that limit.

Example:

EU-South Korea FTA (based on HS 2007)

A doll (HS heading 95.03) is produced in the EU from non-originating plastic pellets (HS chapter 39), baby's garments (HS chapter 62) and plastic eyes (HS heading 95.03).

The rule for the dolls (ex. chapter 95) is: "Manufacture from [non-originating] materials of any heading except that of the product" In the production of the doll non-originating materials of the same HS heading 95.03 (doll eyes) are used. Taking into consideration the tolerance rule, the final product could obtain EU originating status if the value of the doll's eyes does not exceed 10 % of the ex-works price of the doll.

Revised PEM Convention

An Irish exporter manufactures cheese using milk of both EU origin and UK origin.

The origin rule for cheese of HS heading 0406 is "Manufacture in which all the materials of Chapter 4 used are wholly obtained".

For products of Chapter 4 the tolerance rule provides that non-originating materials which, according to the conditions set out in the list of product-specific origin rules, are not to be used in the manufacture of a given product, may nevertheless be used, provided that their total net weight for the product does not exceed 15 % of the net weight of the product.

Using this tolerance rule, the final cheese product could obtain EU originating status if the net weight of the UK milk used, does not exceed 15 % of the net weight of the cheese product.

1.9 Unit of qualification

The unit of qualification for the application of the rules of origin is the particular product which is considered as the basic unit when determining classification using the nomenclature of the Harmonised System.

Accordingly, the following applies:

- (a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonised System in a single heading, the whole constitutes the unit of qualification;
- (b) when a consignment consists of a number of identical products classified under the same heading of the Harmonised System, each product must be taken individually when applying origin rules.

Where, under General Rule 5 of the Harmonised System, packaging is included with the product for classification purposes, it is also included for the purposes of determining origin.

1.10 Accessories, spare parts and tools

Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle, which are part of the normal equipment and included in the price thereof or which are not separately invoiced, are regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

1.11 Sets

Sets, as defined in General Rule 3 of the Harmonised System are regarded as originating when all component products are originating. Nevertheless, when a set is composed of originating and non-originating products, the set as a whole, is regarded as originating, provided that the value of the non-originating products does not exceed 15 per cent of the ex-works price of the set.

1.12 Neutral elements

In order to determine whether a product originates, it is not necessary to determine the origin of the following which might be used in its manufacture:

- (a) energy and fuel;
- (b) plant and equipment;
- (c) machine and tools;
- (d) goods which do not enter, and which are not intended to enter into the final composition of the product.

1.13 Direct Transport/Non-Manipulation Rule/Non-Alteration Rule

Each preferential arrangement will have its own provisions on direct transport/non alteration or non-manipulation which must be met, and the text of the specific trade agreement should be consulted in relation to same.

Preferential trade agreements provide that preferential treatment applies only to originating products which are transported directly between the EU and the relevant third country.

Products constituting one single consignment may be transported through other territories with, should the occasion arise, trans-shipment or temporary warehousing, provided that they remain under surveillance of the customs authorities in the country of transit or warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition. These provisions do not apply to products originating in any of the countries of the regional group when they pass through the territory of any of the other countries of the regional group, whether or not further working or processing takes place there.

Evidence that the direct transport conditions are complied with can be given by any of the following:

- (a) a single transport document covering the passage from the exporting country through the country of transit; or
- (b) a certificate issued by the customs authorities of the country of transit;
 - (i) giving an exact description of the products;
 - (ii) stating the dates of unloading and reloading of the products and, where applicable, the names of the ships, or the other means of transport used; and
 - (iii) certifying the conditions under which the products remained in the transit country; or
- (c) failing these, any substantiating documents.

Recent agreements and the GSP arrangement use a less onerous “non-manipulation” rule. Goods will automatically be deemed to have met the non-manipulation requirement unless customs has reasonable doubts about compliance with the requirement. In such cases importers will be required to produce evidence of compliance. This may be given by any documentation which shows that the imported goods left e.g. the GSP country in which they are considered to originate and that they are the same goods as left that country.

Customs will only ask for evidence of compliance with the non-manipulation requirement where they have doubts as to whether the goods are the same as those which left the GSP beneficiary country concerned or doubts as to whether the goods left that country in the first place.

The evidence which will be required must demonstrate that the goods imported are the same as those which left the GSP beneficiary country. It can for example, take the form of:

- a purchase order/contract with the supplier in the GSP beneficiary country together with
- a transport/shipping document/contract – bill of lading – showing that the goods were loaded in and transported from the GSP beneficiary country concerned. If the goods were transported from the beneficiary or for example, a feeder vessel and then consolidated with other consignments in a seaport on route to the EU then, there should be a transport document (bill of lading) for each leg of the journey. A document that similarly covers the leg from the consolidating port to the EU will not suffice as it will not show that the goods left the GSP beneficiary country for which preference is being claimed.

Example:

Cumulation is applicable

Goods originating in North Macedonia are transported by road to Croatia via Serbia. As North Macedonia, Serbia and Croatia (EU) are part of the same EU Stabilisation and Association Process (SAP) cumulation zone the conditions for direct transport are met, and preferential treatment can be claimed.

Example:

Cumulation not applicable

Goods originating in Tunisia are transported to Poland via Algeria. As cumulation is not applicable between Algeria, Tunisia and the EU, the conditions for direct transport must be met for preferential treatment to be claimed.

The PEM matrix should be checked for the conditions on cumulation to ascertain whether the conditions of direct transport must be met.

[Pan-Euro-Med Matrix table for diagonal cumulation](#)

1.14 Principle of Territoriality

This principle is enshrined in all the Preferential Trade Agreements. Effectively what the principle implies is that goods must acquire originating status without interruption in the EU or the relevant agreement third country. If goods are exported to an agreement third country or indeed any country and are returned, they are **considered as non-originating** unless it can be demonstrated to the satisfaction of the customs authorities that:

- (a) the goods returned are the same goods as those exported, and
- (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

Example:

Tyres originating in the EU (according to the origin rules in the Trade Agreement between the EU and the Andean countries – Colombia, Ecuador and Peru) are exported to the USA where they are processed into wheels. The wheels are later imported to the EU from the USA. If the wheels are then exported to Colombia, they would not be considered as originating in the EU as the tyres have been further processed outside the territory of the preferential trade area.

Example:

Goods originating in the EU (according to the origin rules in the Revised Pan-Euro-Med Convention) are exported to Russia. They are later imported to the EU from Russia without any processing or transformation. If these returning goods are then exported to Serbia, they would still be considered as originating in the EU as they are the same as those which were previously exported to Russia and they have not undergone any operation beyond that necessary to preserve them in good condition in Russia or while being exported. It is up to the exporter in the EU to demonstrate that the goods are the same as those exported to Russia.

Example:

A tunnelling machine originating in the EU in the context of the EU-Chile Free Trade Agreement is exported to Ecuador from the EU for construction of a metro line in Quito. After 2 years the machine, after being first imported back to the EU, is then exported to Chile but now it has lost its originating status as it has been used in Ecuador.

Example:

Shoes (classified in HS chapter 64 and value of €100/pair) originating in the EU are exported under the outward processing procedure to Belarus for finishing operations. The shoes are re-imported in the EU where the outward processing procedure is discharged. The value of the shoes is €108/pair. The EU exporter intends to send the shoes to Switzerland. A proof of preferential origin may be issued or made out in the EU for these goods in accordance with the provisions of the Revised Pan-Euro-Med Convention, as the added value in Belarus is less than 10%.

If the final product obtains originating status by applying the general tolerance rule for non-originating materials, the territorial tolerance permitted under this provision cannot also be applied. Both tolerance rules cannot be applied together when determining the origin of the final product.

When determining the origin of the final product, working or processing performed outside the territory of the partner countries generally should not be taken into account. Nevertheless, the value-added product list rule applies to the final product and the total value of the working or processing done outside the territory of the partner countries must be taken together with the value of the non-originating materials incorporated in the territory of the partner country concerned. The combined values (the value added outside the territory and the value of the non-originating materials) should not exceed the percentages stated in the list rule set out in the product list rule.

Example:**SADC (South African Development Community) Economic Partnership Agreement**

Electric toothbrushes - (HS heading 85.09)

The rule for electric toothbrushes (HS heading 85.09) requires: "Manufacture in which the value of all the [non-originating] materials used does not exceed 30% of the ex-works price of the product".

Packed electric toothbrushes are to be exported from the EU to South Africa. The unpacked electric toothbrushes of €50 have been manufactured in the EU using non-originating materials of €14.

They are originating in the EU as the list rule is met. They are then exported under the outward processing procedure to Belarus for packaging operations.

The ex-works price of the packed electric toothbrushes returning to the EU from Belarus is €54. They are not originating as the value of the non-originating materials incorporated in the EU (€14) and the value added in Belarus (€4) exceeds the maximum value limit of the list rule (30 % of the ex-work-price).

1.15 Drawback or Exemption

Most preferential agreements provide for the prohibition of drawback of or exemption from customs duties. This is commonly referred to as the no drawback rule. Where an Irish company imports non-originating materials into inward processing and manufactures a compensating product for export to Chile, for example, a EUR1 certificate cannot be issued until all relevant import duties on the raw materials are paid. Thus, it is not possible to benefit from an exemption or drawback from such duties where a trader wishes to claim preferential treatment. The prohibition applies to any arrangement for refund, remission or non-payment, partial or complete, of customs duties or charges having an equivalent effect.

An exporter must be prepared to submit, upon request from Customs all documents proving that no-drawback has been obtained in respect of any non-originating materials used in manufacture of the product concerned and also that all customs duties applicable have actually been paid.

1.16 Cumulation

Cumulation is a concept used in preferential trade agreements which essentially widens the definition of originating products. There are basically three types of cumulation, bi-lateral, diagonal and full cumulation.

1.17 Bi-lateral cumulation

This type of cumulation as the name implies is between two countries. For instance, the EU-Chile agreement contains a bi-lateral cumulation provision. This enables originating materials imported from Chile to be regarded as originating when incorporated into a finished product in the EU. Bi-lateral cumulation makes this possible even though the materials do not originate in the EU. The provisions are designed to encourage greater trade in originating products between the partner countries. Cumulation in this instance makes it easier for traders to satisfy origin rules as it widens the definition of originating products. It is not necessary for the Chilean materials to undergo the normal working or processing when incorporated into a product in the EU.

Example:

EU-Montenegro – Revised PEM Convention

A musical instrument classified under HS chapter 92 originating in the EU is sent to Montenegro where it undergoes further working or processing (through varnishing) which goes beyond the minimal operations as set out in the Revised PEM Convention. The final product is originating in Montenegro when exported back to the EU because the working and processing goes beyond insufficient working or processing. Therefore, preference can be claimed.

Example:

EU-Bosnia and Herzegovina – Revised PEM Convention

A pullover classified under HS chapter 61 is manufactured in Bosnia and Herzegovina by sewing together, cutting and making up knitted fabrics originating in the EU. According to Appendix I of the Revised PEM Convention, the specific rule of origin for pullovers requires knitting or crocheting combined with making-up including cutting of fabric in order that origin is conferred to the pullover. If there was no cumulation in the agreement, the manufacturing process of sewing together, cutting and making up knitted fabrics in Bosnia and Herzegovina would not confer origin and the pullover would have to be considered as non-originating when exported to the EU. Nonetheless, the pullover is considered to be originating in Bosnia and Herzegovina since it was manufactured from fabrics originating in the EU according to the cumulation provision in Article 7 of Appendix I of the Revised PEM Convention.

Example:

EU-Chile Association Agreement – OJ L352 30/12/2002

Cleaning cloths classified under HS sub-heading 6307.10 are manufactured in the EU using fabric originating in Chile and non-originating sewing thread from China. The imported fabric from Chile constitutes 45% of the value of the ex-works-price of the cloth, while the sewing thread accounts for 10%. The list rules of origin require the value of non-originating materials must not exceed 40% of the ex-works-price. EU originating status for the cloth exported to Chile can thus only be achieved in this case through bilateral cumulation with the originating fabric from Chile in accordance with Article 3 of Annex III of the Agreement.

1.18 Diagonal or Pan Euro-Med Cumulation

For up to date information on the Pan-Euro-Med origin rules, please see the Commission's [webpage](#) on same.

The Pan Euro-Med zone comprises the EU and the following countries.

EFTA states:

Iceland, Switzerland, including Liechtenstein and Norway.

The Faroe Islands.

Participants in the Barcelona process:

Algeria, Egypt, Israel, Jordan, Lebanon, Morocco, West Bank and Gaza Strip, Syria and Tunisia. Turkey.

Participants in the EU's Stabilisation and Association Process (SAP):

Albania, Bosnia and Herzegovina, the former Yugoslav Republic of Macedonia, Montenegro, Serbia, Kosovo, Moldova.

EU agreements with these countries are linked by cumulation provisions, enabling products originating in these countries and imported into the EU to be simultaneously considered as originating in the EU when incorporated into EU products. The cumulation in this instance is known as diagonal cumulation as it involves a number of countries.

Products of Chapters 25 to 97 originating in Andorra and all products originating in San Marino are considered to originate in the EU.

Example

A trader wishes to export goods to Switzerland and imports raw materials originating in Iceland, Egypt and Norway. These materials are considered as originating when used in manufacturing a product as a result of diagonal cumulation. If this provision did not exist such materials would be non-originating and would make it more difficult to satisfy origin rules.

It should be noted that if protocols are not in place between some countries other rules apply and therefore it is necessary to always check the list of arrangements at:

[Pan Euro Med arrangements](#)

In general, the origin of the final product will be determined through the "last working or processing" carried out provided that the operations carried out are going beyond those referred to in section no. 1.7 above.

If, in the manufacture of a product, the originating materials are not subject to working or processing going beyond minimal operations in the country of manufacture, the country of origin should be the one where the highest value is added. To determine which country has added the highest value, the value added in the country of manufacture has to be compared with the values of the materials used originating in the other countries.

If no working or processing is carried out, the materials or products simply retain the origin of the country where the highest value is added if they are exported to one of the countries concerned.

PRACTICAL EXAMPLES DEMONSTRATING THE APPLICATION OF DIAGONAL CUMULATION

Example

Allocation of origin through the last working or processing carried out.

Fabrics (HS 5112; obtained from lambs' wool not combed or carded) originating in the EU are imported into Morocco; lining, made of man-made staple fibre (HS 5513) is originating in Tunisia.

In Morocco, suits (HS 6203) are made up.

The last working or processing is carried out in Morocco; the working or processing (in this case, making-up the suits) goes beyond operations referred to in Article 6 therefore, the suits obtain Moroccan origin.

Example

Allocation of origin if the last working or processing does not go beyond minimal operations; recourse must be taken to the highest value of the materials used in the manufacture.

The different parts of a suit, originating in two countries, are packed in Iceland. The trousers originating in Switzerland have a value of €180; the jacket, originating in the EU, has a value of €100. The minimal operation carried out in Iceland ("packing") costs €2. The ex-works price of the final product is €330.

To decide the origin, the value added in Iceland has to be compared with the customs values of the other materials used:

Value added in Iceland (which includes €2 for the operation = €330 (ex-works price) - (minus) €280 (180 + 100) = €50 = Iceland "added value".

The Swiss value (180) is greater than the value added in Iceland and the values of all other materials used. Therefore, the final product will have Swiss origin.

Example

Products that are exported without undergoing further working or processing.

A carpet, originating in the EU, is exported to Switzerland and is, without undergoing further operations, imported into Israel after 2 years. The carpet does not change origin and has still EU origin upon importation into Israel.

1.19 Full Cumulation

Full cumulation is a feature of the EU-UK Trade and Cooperation Agreement, but on a bilateral basis only. Processing costs incurred in one Party are counted as originating in the other when goods are transferred from one Party to the other.

Full cumulation also applies within the European Economic Area and on the basis of some of the protocols with Tunisia, Morocco and Algeria. For example, if in the manufacture of a product non-originating materials are processed in Norway without obtaining Norwegian origin the same materials can be further processed in the EU and obtain EU origin there with the Norwegian processing being counted as value added in the EU.

It also applies in Economic Partnership agreements agreed with African, Caribbean and Pacific (ACP) countries. Effectively all the different steps of manufacture carried out on non-originating materials are counted together hence the principle of full cumulation.

Example:

Tunisia-Morocco-EU - Revised Pan-Euro-Med rules

Chinese yarns are imported into Tunisia where they are manufactured into fabric. The fabric does not qualify for preferential origin if exported to the EU as the rules of origin for fabric require manufacture from fibre (double transformation). The non-originating fabric is exported from Tunisia to Morocco based on a supplier's declaration (for goods which have undergone working in Tunisia without having obtained preferential originating status) where it is manufactured into garments. In Morocco, the finished garments obtain preferential origin status because the work carried out in Morocco is combined with the work carried out in Tunisia to produce originating garments. The double transformation requirement is then fulfilled in the territory of the countries benefiting from full cumulation. The final product obtains Moroccan origin and can be exported to the EU under preference.

Example:**Lesotho-Botswana-EU - EU-SADC Economic Partnership Agreement**

Woven fabric of cotton (HS heading 52.08) is valued at 100 EUR. It is prepared and printed in Botswana and Lesotho from non-originating unbleached and unprinted cotton fabric originating in China and valued at 45 EUR. The applicable product specific rule is: "Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, de-catizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product" The material imported from China is scoured and bleached in Lesotho, (value of operations = 25 EUR), and afterwards printed in Botswana (value of operation = 30 EUR). The value of non-originating materials represents 45% of the ex-works price of the product being exported to the EU and, since the processing goes beyond insufficient operations, the final product is originating in Botswana (not Lesotho). The final product gets originating status because the processing carried out in Lesotho is combined with the processing carried out in Botswana to produce the originating woven fabric of cotton.

Economic Partnership Agreements (EPAs)

The EU has concluded Economic Partnership Agreements (EPAs) as well as Interim Economic Partnership Agreements with ACP States. These provide for bilateral, diagonal and full cumulation. Consequently, for the purposes of defining the concept of originating products, the territories of the ACP States are considered as one territory. This means that if a manufacturer in an ACP State uses materials from one or more other ACP States, the materials are treated no differently from those obtained in the ACP State in which the manufacture takes place. Additionally, the EPAs allow for different kinds of cumulation. They provide for;

- Cumulation with materials from Overseas Countries or Territories (OCT) of EU member states
- Cumulation with materials benefitting from MFN duty free treatment in the EU
- Cumulation with materials benefitting from preferential duty-free and quota-free access to the EU

Cumulation with materials from Overseas Countries and Territories (OCT) of EU member states

Materials originating in OCT shall be considered as materials originating in the ACP States when the working or processing carried out in the ACP State exceeds insufficient operations (Diagonal cumulation). Working and processing operations carried out in OCT shall be considered as having been carried out in the ACP States when the materials undergo subsequent working or processing in the ACP States beyond insufficient operations (Full cumulation).

Cumulation with materials subject to MFN (Most Favoured Nation) duty-free treatment in the EU

This is a particular form of cumulation with materials regardless of their origin imported into the EU at the MFN duty free rate. Those materials need only have undergone working or processing going beyond insufficient operations for the materials to be treated as originating.

Example:**EU-SADC Economic Partnership Agreement**

A manufacturer in South Africa imports frozen swine liver (HS sub-heading 0206.41) from the USA, which is MFN 0% customs duty in the EU. This offal is used as an ingredient to make dog food (HS heading 23.09) for which the rule of origin requires the materials of Chapter 2 to be wholly obtained. All other materials used are originating in South Africa. Through full cumulation the offal is treated as an originating material. Therefore, the list rule is fulfilled, and the dog food is originating in South Africa under the SADC EPA.

Cumulation with materials benefitting from preferential duty-free and quota-free access to the EU

This type of diagonal cumulation in general applies for materials originating in GSP beneficiary countries, excluding GSP+ countries, that benefit from preferential duty-free and quota-free access to the EU. For materials benefitting from preferential duty-free and quota-free access to the EU that originate in partner countries with EU preferential arrangements the use of this cumulation, which is subject to certain conditions, requires a request from the ACP State and a favourable decision of the Commission. In all cases the materials need to be worked or processed beyond insufficient operations.

1.20 Exhibitions

Most preferential agreements make special provisions for originating products which are sent for exhibition in a country outside the territory covered by the relevant agreement and then sold during or after the exhibition for importation into the EU. Such products can benefit from preferential treatment provided it is shown to the satisfaction of the customs authorities that:

- (a) the goods were consigned by an exporter from the EU or relevant third country to the country of exhibition and were exhibited there.
- (b) the products were sold by the exporter to a person in the EU
- (c) products are consigned immediately after exhibition in the same state as they were sent for exhibition;
- (d) products have not, since they were consigned for exhibition been used for any other purpose other than demonstration at the exhibition.

A proof of origin must be submitted to the customs authorities of the importing country. The name and address of the exhibition must be indicated. Where necessary, additional documentary evidence of the conditions under which they were exhibited may be required. Preferential treatment will apply to any trade, industrial, agricultural or crafts exhibition provided it is not organised for private purposes and during which the products remain under customs control.

Example:**EU-CARIFORUM EPA (Caribbean Countries)**

Goods originating in the EU are exported to Mexico for an exhibition. They are under a temporary admission procedure in Mexico. These goods are bought by an economic operator from the CARIFORUM area during the exhibition and sent to him at the end of the exhibition. A proof of preferential origin may be issued or made out in the EU for these goods in accordance with the provisions of the EU-CARIFORUM EPA.

1.21 Supplier's Declarations

Suppliers of goods which are intended to be exported from the EU, either in the same state or after further working or processing, can furnish a declaration (without prior approval) concerning the status of the goods supplied in relation to EU preferential origin rules.

These declarations can then be used by exporters as evidence in support of applications made for the issue of Movement Certificates EUR.1, EUR-MEDs, invoice declarations, statements on origin, or EUR-MED invoice declarations.

Types of Declarations

Declarations can be issued for single consignments or, where the origin status is expected to remain constant for considerable periods of time, a long-term declaration valid for up to two years from the date it is made out, can be issued. Also, it may be made out with retroactive effect for a period of up to 1 year prior to the date on which the declaration was made out. The declaration can appear on the invoice or an annex to the invoice or on a delivery note or other commercial document relating to that shipment.

Format of Declaration

The wording for the standard declaration and the long-term declaration is set out in [Appendix 2 - Annex II](#).

The declarations must be signed in manuscript by a responsible official of the company. However, where the invoice and the suppliers' declaration are established using electronic data-processing methods, the suppliers' declaration need not be signed in manuscript provided the responsible official in the supplying company is identified to the satisfaction of the customs authorities.

Information Certificate INF4

An INF4 is a document issued by a customs authority within the EU which confirms the authenticity of a supplier's declaration. The INF4 consists of an application form and a certificate. Application can be made by either a buyer or a customs office within the EU. The application form must be kept by the issuing office for at least two years.

INF4 certificates can be obtained on request from Origin and Valuation Unit. The verification procedures used here are similar to those for origin certificates (refer to [section 3](#)).

2. Proof of Origin

2.1 Introduction

Products originating in a third country with which the EU has a preference agreement can on importation into the EU benefit from a preferential rate of duty upon submission of either:-

- (a) a movement certificate EUR.1 or A.TR for Turkey or
- (b) an **invoice declaration**, (the declaration can appear on an invoice, a delivery note or commercial document)
- (c) statements on origin - a statement on origin is a declaration of origin added by the registered exporter on the invoice or any other commercial document.

Likewise, products originating in the EU can on exportation to a third country benefit from a preferential rate of duty on submission of either of these documents.

(The EUR-MED Certificate or invoice declaration EUR-MED is to be used where Pan Euro-Med cumulation is invoked – see paragraph 1.18).

2.2 Procedure for issue of EUR.1 Certificate or A.TR (Turkey)

An exporter must make an application in writing to the officer at the point of export indicating that s/he wishes to have a Movement Certificate EUR.1/A.TR issued by Irish customs.

The EUR.1/A.TR is composed of a movement certificate (pages 1 and 2) and an application form (pages 3 & 4). In addition to the exporter the application form can be completed by his/her authorised representative.

If the application is hand-written, it must be completed in ink in printed characters. The description of the products must be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line must be drawn below the last line of the description, the empty space being crossed through. On the reverse of the EUR.1/A.TR the exporter must specify the reasons why s/he considers that the goods in question meet the conditions required for the application of preferential arrangements.

All appropriate documents proving the originating status of the products concerned can be requested at any time by the certifying officer. The certificate is issued when the certifying officer is satisfied that the products originate in the EU or the relevant third country. Having examined both sides of the EUR.1/A.TR the certifying officer will then endorse box 11 with the approved specimen stamp. Sample of stamps at Appendix 2 - Annex III.

A Movement Certificate EUR.1/A.TR suitably endorsed should be made available to the exporter as soon as actual exportation has been effected or ensured.

2.3 Retrospective issue of Movement Certificate EUR.1/A.TR

A Movement Certificate may exceptionally be issued after exportation of the products to which it relates if:

- (a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
- (b) it is demonstrated to the satisfaction of the customs authorities that a movement certificate EUR.1/A.TR was issued but was not accepted for technical reasons.

The exporter must indicate in the application the place and date of exportation of the products to which the Movement Certificate EUR.1/A.TR relates. The certificate can only be issued retrospectively after verifying that the information supplied is correct.

The Movement Certificate EUR.1 issued retrospectively must be endorsed “issued retrospectively” in Box 7. The A.TR form issued retrospectively must be endorsed “issued retrospectively” in Box 8.

2.4 Issue of a Duplicate Movement Certificate EUR.1/A.TR

In the event of theft, loss or destruction of a Movement Certificate EUR.1 or A.TR form the exporter may apply to the customs authorities which issued it for a duplicate made out, on the basis of the export documents in his/her possession. Any duplicate issued in this way must be endorsed with the word “Duplicate” in Box 7 for a EUR.1 and in Box 8 for an A.TR form. The certificate must bear the date of issue and the number of the original certificate and will take effect from that date.

2.5 Issue of Movement Certificate based on proof issued previously

When originating products are placed under the control of a customs office in the EU, it is possible to replace the original proof of origin by one or more certificates EUR.1, for the purpose of sending all or some of the products elsewhere in the EU.

The replacement certificate is issued by the customs office under whose control the products are placed.

2.6 Conditions for making out an Invoice Declaration or Invoice Declaration EUR-MED.

Most of the older preferential agreements provide for the use of a simplified procedure for the issue of origin certification in the form of an invoice declaration or invoice declaration EUR-MED.

An invoice declaration or invoice declaration EUR-MED may be made out:

- (a) by an approved exporter,
or
- (b) by an exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed €6,000. No prior approval is required in this instance.

The exporter making out the declaration must be in possession of all appropriate documents proving the originating status of the products concerned and must be prepared to submit these at any time at the request of the customs authorities.

An invoice declaration EUR-MED can be made out if the products concerned may be considered as products originating in the EU or, in any of the countries participating in the Euro-Med zone with which cumulation is applicable. It must state if origin has been obtained by application of cumulation and if so, state the country, or, if origin has been obtained without cumulation.

An invoice declaration or invoice declaration EUR-MED is made out by the exporter by typing, stamping or printing on the invoice, the delivery note or other commercial document the declaration at Appendix 2 - Annex IV or Annex V.

Invoice declarations or invoice declarations EUR-MED must bear the original signature of the exporter in manuscript. However, approved exporters should not be required to sign such declarations provided they give a written undertaking accepting full responsibility for any invoice declaration or invoice declaration EUR-MED which identified the exporter as if the form had been signed in manuscript by him or her.

Any invoice declaration may be made out by the exporter when the products to which it relates are exported or after exportation on condition that it is presented in the importing country no longer than two years after the importation of the products to which it relates.

2.7 Approved Exporters - Application procedure

Where the FTA provides for Approved Exporters, any exporter who makes frequent shipments can be authorised to make out invoice declarations irrespective of the value of the products concerned.

An application form for the procedure can be obtained on the Revenue Website under [Application form for origin simplified procedure](#)

or on request from the Origin and Valuation Unit in Nenagh. Completed applications should also be returned to that Unit.

The exporter must indicate in the application the tariff code and description of the products that will be subject of the declaration.

The completed application is referred to the local Division office who will verify that the conditions for approval are satisfied. The application is then returned to the Origin and Valuation Unit. Where the exporter has satisfied the relevant conditions, the Origin and Valuation Unit will allocate a customs authorisation number to the exporter which will then be used on all future declarations issued. The authorisation number takes the following format: IE1/04, IE2/04, IE3/04 etc.

The local Division office should monitor the use of the authorisation by the approved exporter.

Origin and Valuation Unit, following consultation with the local Control Officer, may withdraw the authorisation at any time where:

- (a) the approved exporter no longer offers the guarantees necessary to verify the originating status,
- (b) the conditions laid down by customs are not fulfilled,
- (c) incorrect use of the authorisation is made.

Low Value Consignments

Approval to use this procedure is not required if the value of a consignment does not exceed €6,000. However, in the case of Bosnia Herzegovina and the Territories of the West Bank and the Gaza Strip this value is reduced to €3,000. In the case of low value consignments all endorsements must be signed.

The approved wording for Invoice Declarations and EUR-Med invoice declarations are set out in Appendix 2 - Annexes IV and V.

2.8 Registered Exporters System (REX) - used for GSP, Canada, Japan, New Zealand, UK, and Vietnam

For newer preferential agreements e.g. with Canada, Japan, the UK and Vietnam EU exporters can simply register in the REX system, instead of applying for Approved Exporter status. REX also applies to the GSP. REX is based on a principle of self-certification by exporters who make out so-called **statements on origin** themselves. To be entitled to make out a statement on origin, an exporter is registered in the REX database by customs authorities and becomes a "registered exporter". **REX rules are laid down in EU Delegated Regulation No 2015/2446 and Implementing Regulation No 2015/2447 of the Union Customs Code (EU Regulation No 952/2013).**

REX applies to imports from GSP countries

REX simplifies customs formalities by allowing exporters in these GSP countries to certify the preferential origin by including a specific declaration known as a 'statement on origin' on the invoice or another commercial document identifying the products. Thus, a REX registered trader is not obliged to apply upon each export for issue of a GSP certificate of origin.

The 'new' REX procedure and the 'old' GSP certification of origin for imports through Form A certificates are maintained in parallel for a transition period. When a GSP beneficiary country starts the application of the REX system, the system of origin certification with certificates of origin Form A will continue to apply in parallel for 12 months. If those 12 months are insufficient for the beneficiary country to abandon certificates of origin Form A, an extension of 6 additional months is possible.

All GSP countries entered the REX system over the period from 2017 to 2020 and all REX transition periods have ceased as of 31.12.2020. Form As should no longer be issued after that date.

The text of the GSP **statement on origin** can be found at Appendix 2 Annex VI.

REX applies for EU exports to the UK, Canada, Japan, New Zealand and Vietnam

EU traders exporting goods to the UK, Canada, Japan and Vietnam in consignments with a value > €6,000 must register in REX to benefit from preferential customs tariffs in those countries by making out so-called **statements on origin** themselves. Exporters of consignments ≤ €6,000 do not need to register.

UK

Proving the origin of a product is made by including a 'statement on origin' on an invoice or any other document that describes the product in sufficient detail to enable the identification of that product. The UK exporter must include their GB EORI number on the statement on origin.

TEXT OF THE STATEMENT ON ORIGIN FOR UK

(Period: from _____ to _____ (1))

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

.....(4)

(Place and date)

.....

(Name of the exporter)

Canada

For EU and Canadian exporters an "origin declaration" is required. The wording is given in Annex 2 of the CETA agreement. Canadian exporters use their own national "Business Number". EU exporters use their REX number.

TEXT OF THE ORIGIN DECLARATION FOR CANADA

(Period: from _____ to _____)

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.

.....
(Place and date)

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

Japan

A claim for preferential treatment can be made where a 'statement on origin' is present on an invoice or other commercial document. Alternatively, a claim for preferential treatment may be made on the basis of 'importer's knowledge'. This allows the importer to claim preferential tariff treatment based on information in the form of supporting documents or records provided by the exporter or manufacturer, which are in the importer's possession.

For a "statement on origin" Japanese exporters use their own national system reference number and EU exporters use their REX number.

Unregistered exporters may certify the origin of goods for consignments having a value less than or equal to €6,000.

TEXT OF THE STATEMENT ON ORIGIN FOR JAPAN

(Period: from _____ to _____)

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

(Origin criteria used)

.....

(Place and date)

.....

(Printed name of the exporter)

Vietnam

TEXT OF THE STATEMENT ON ORIGIN FOR EU EXPORTS TO VIETNAM

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

.....

(Place and date)

.....

(Signature of the exporter, in addition to the name of the person signing the declaration has to be indicated in clear script)

2.9 Validity of Proof of Origin

Under older trade agreements such as those with the GSP and Pan Euro Med countries a proof of origin is valid for **4 months from the date of issue in the exporting country** and must be submitted within the said period to the customs authorities of the importing country. Where the proof is submitted outside this period it may be accepted for the purpose of applying preferential treatment where the failure is due to exceptional circumstances.

In other cases of belated presentation, the proof of origin may be accepted where the products have been submitted before the said final date.

In more recent agreements such as those with South Korea, Canada, Japan and Vietnam the validity period is 12 months. A REX statement on origin is valid for 12 months.

2.10 Submission of Proof of Origin

Proofs of origin should be submitted to the customs authorities of the importing country in accordance with the procedures applicable in that country. The said authorities can request a translation of a proof of origin and may also require the import declaration to be accompanied by a statement from the importer to the effect that the products meet the conditions required for the implementation of the Agreement.

2.11 Importation by instalments

Where, at the request of the importer and on the conditions laid down by the customs authorities of the importing country, dismantled or non-assembled products within the meaning of General Rule 2 (a) of the Harmonised System falling within Sections XVI and XVII or heading Nos. 7308 and 9406 of the Harmonised System are imported by instalments, a single proof of origin regarding such products should be submitted to Customs upon importation of the first instalment.

2.12 Exemptions from Proof of Origin

Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage should be admitted as originating products without requiring the submission of a proof of origin, provided that such products are not imported by way of trade, have been declared as meeting the relevant origin requirements and where there is no doubt as to the veracity of such a declaration. In the case of products sent by post, this declaration can be made on the customs declaration CN22/23 or on a sheet of paper annexed to that document.

Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families should not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.

The total value of these products should not exceed €500 in the case of small packages or €1,200 in the case of products forming part of travellers' personal luggage.

2.13 Supporting Documents Acceptable for Proving Originating Status

For the purpose of proving that products covered by a Movement Certificate EUR.1, a statement on origin, an invoice declaration, an origin declaration, a EUR-MED or an invoice declaration EUR-MED can be considered as originating products in the EU, the following documents may be accepted:

- (a) Direct evidence of the process carried out by the exporter or supplier to obtain the goods concerned contained in accounts or internal bookkeeping.
- (b) Documents proving the originating status of materials used, issued or made out in the EU or preference agreement country.
- (c) Documents proving the working or processing of materials in the EU or preference agreement country.
- (d) Movement Certificates EUR.1 or REX statements on origin or invoice declarations or origin declarations or EUR-MEDs or EUR-MED invoice declarations proving the originating status of materials used, issued or made out in the EU or preference agreement country.

2.14 Preservation of Proof of Origin and Supporting Documents

An exporter applying for the issue of a Movement Certificate EUR.1 must keep all supporting documents proving the originating status of the products concerned for a period of at least three years.

The customs officer in the export station issuing a Movement Certificate EUR.1/A.TR should keep the application submitted for at least three years. These must be stored at a suitable location in order to ensure easy access for verification and other purposes. The customs authorities of the importing country should keep, at the import station, for at least three years the Movement Certificates EUR.1/A.TR submitted to them.

Likewise, an exporter making out a REX statement on origin, an invoice declaration or EUR-MED or a EUR-MED invoice declaration must keep for at least three years copies of all such declarations as well as supporting documents.

In the case of invoice declarations being issued for the export of goods to South Korea, the supporting documentation must be kept for five years (as opposed to the three years for other countries).

The EU-UK Trade and Cooperation Agreement (TCA) requires that an exporter who has made out a statement on origin shall, for a minimum of four years after that statement on origin was made out, keep a copy of the statement on origin and all other records demonstrating that the product satisfies the requirements to obtain originating status.

2.15 Discrepancies and Formal Errors

Where slight discrepancies are discovered between the statements made in the proof of origin and other documents submitted at time of importation, this of itself will not render the proof of origin null and void where the customs authorities establish that this document corresponds to the products submitted.

Obvious formal errors such as typing errors on a proof of origin should not lead to its rejection if these errors are not such as to create doubts concerning the correctness of the statements made in this document.

2.16 Amounts expressed in €

The amounts expressed in € and their equivalents in the national currencies of the member states and third countries are communicated through the EU Commission.

3. Verification Procedures

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

3.1 Methods used to select exports for verification

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

3.2 Procedure used to verify exports

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

3.3 Companies that do not reply to verification requests

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

3.4 Goods that do not qualify for preference

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

3.5 Methods used to select imports for verification

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

3.6 Procedure used to verify imports

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

3.7 Refusal of preferential treatment without verification

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

4. Trade with Turkey

4.1 Customs Union between the EU and Turkey

A formal Customs Union has been established between the EU and Turkey. The Union is primarily concerned with industrial goods which qualify for preference if they are in free circulation in either the EU or Turkey. Effectively goods can move freely between the two territories provided they are in free circulation. This is the nature of a Customs Union. It is not necessary for products to originate, as in the case of preferential agreements, for them to qualify for preference. The following goods, are considered to be in free circulation:

- imports from outside the EU or Turkey on which:
 - all import formalities have been completed, and
 - any customs duties or equivalent charges have been paid and not repaid in whole or in part;
- goods manufactured in the EU and/or Turkey wholly or partly from materials or parts originating outside the EU or Turkey, provided that:
 - all import formalities for the materials or parts have been completed, and
 - any customs duties or equivalent charges have been paid and not repaid in whole or in part.

4.2 Goods not eligible for Preferential Treatment under Customs Union

(a) End-use control

Goods released under the end-use system cannot qualify for preference if they are exported to Turkey without having first been used as required by that system.

(b) Export of inward processing relief (IPR) goods

IPR goods exported to Turkey are not eligible for preference, as they are not in free circulation in the EU. Forms A.TR are therefore not to be completed and used with these goods.

(c) Turkish agricultural and marine products

Certain Turkish agricultural and marine products only qualify for preference if they originate in Turkey.

4.3 Evidence required for Preference (A.TR form)

The documentary evidence required to prove the necessary conditions for granting preference are fulfilled is the Movement Certificate A.TR form.

The A.TR form should be endorsed when the goods to which it relates are exported. It should be made available to the exporter as soon as exportation has been effected or ensured.

4.4 Goods not covered by an A.TR form.

Most agricultural products and all coal and steel products are excluded from the 'free circulation' element of the Customs Union agreement with Turkey and therefore an A.TR form cannot be used. An EUR.1 form or invoice declaration (or EUR-MED/invoice declaration EUR-MED) can be used for these products as they are covered under the traditional preferential arrangements whereby they qualify for preference only if they originate in the EU or Turkey in accordance with the preferential rules of origin. (See sections 4.14 and 4.15)

4.5 Procedure for issue of A.TR forms.

The procedure for the issue of A.TR forms is set out in section 2.2.

4.6 Retrospective issue of Movement Certificate A.TR

The procedure for the retrospective issue of A.TR forms is set out in section 2.3.

4.7 Division of certificates

The competent authorities of the Member States of the EU or Turkey can permit a consignment of goods and the A.TR certificate to be divided.

The office at which the division takes place will issue an extract of the A.TR certificate for each part of the divided consignment, using for this purpose an A.TR certificate.

4.8 Duration of validity of the certificate where the goods are stored in a free zone, free warehouse or customs warehouse

Where goods covered by a movement certificate A.TR remain in a free zone, free warehouse or customs warehouse, the validity period of the certificate is suspended during their stay.

To this end, the local control officer must certify the date of entry and exit of goods into and out of the free zone, free warehouse or customs warehouse on the certificate.

4.9 Provisions concerning goods brought by travellers

Provided that they are not intended for commercial use, goods brought by travellers from one part of the customs union to the other part of the customs union can benefit from free movement without being the subject of an A.TR certificate when they are declared as goods fulfilling the conditions for free circulation and there is no doubt as to the accuracy of the declaration.

4.10 Postal consignments

Postal consignments (including postal packages) can benefit from free movement without being the subject of an A.TR certificate provided there is an indication on the packing or on the accompanying documents that the goods contained therein comply with the necessary conditions set out in Decision 1/98 (See Section 4.14).

4.11 Simplified procedure for the issue of certificates

Origin and Valuation Unit can authorise any person, hereinafter referred to as “approved exporter” who satisfies the relevant conditions to issue movement certificates A.TR, otherwise known as Pre-Authenticated A.TRs, without having to present them for endorsement to the relevant export station at the time of exportation.

The authorisation will be granted only to persons:

- (a) who frequently consign goods;
- (b) whose records enable the custom authorities to check their operations;
- (c) who have not made serious or repeated offences against customs or tax legislation;
- (d) who offer to the satisfaction of the customs authorities all guarantees necessary to verify the status of the goods.

An authorisation may be revoked where the approved exporter no longer fulfils these conditions. If the Control Officer discovers that the conditions of the authorisation are no longer met, a report detailing the case should be sent to Origin and Valuation Unit recommending withdrawal of the authorisation. Origin and Valuation Unit on examination of the case and officers report will write to the company and withdraw their authorisation.

An application form for the procedure can be obtained from the Revenue website under [Approved Exporter Application](#), or on request from Origin and Valuation Unit. Completed applications should also be returned to that Unit.

The exporter must indicate in the application the tariff code and description of the products that will be subject of the declaration.

The completed application is referred to the appropriate Division office who will verify that the conditions for approval are satisfied. The application is then returned to Origin and Valuation Unit. Where the exporter has satisfied the relevant conditions the Origin and Valuation Unit will issue an authorisation.

The authorisation should specify in particular:

- (a) the office responsible for pre-endorsement of the certificates;
- (b) the manner in which the approved exporter must prove that those certificates have been used.

The authorisation should also stipulate that the box reserved for endorsement by Customs must:

- (a) be stamped in advance with the stamp of the office responsible for the pre-endorsement and be signed by an official of that office; or
- (b) be stamped by the approved exporter with a special metal stamp approved by Customs. This imprint may be pre-printed on the certificates if the printing is entrusted to a printer approved for that purpose.

Not later than on exportation of the goods, the approved exporter should complete and sign the certificate and enter in Box 8 one of the following phrases:

“Procedimiento simplificado”

“Forenklet fremgangsmåde”

“Vereinfachtes Verfahren”

“απλοποιημένη διαδικασία”

“Simplified procedure”

“Procédure simplifiée”

“Procedura semplificata”

“Vereenvoudigde regeling”

“Procedimento simplificado”

“Yksinkertaistettu menettely”

“Förenklat förfarande”

“Basitleştirilmiş prosedür”.

The completed certificate, bearing the phrase specified and signed by the approved exporter, is equivalent to a document certifying that the conditions have been fulfilled.

The 'invoice declaration' simplified procedure is not available for A.TR products.

4.12 Validity Period of A.TR

Movement certificate A.TR must be submitted, within four months of the date of endorsement by the customs authorities of the exporting country, to the customs authorities of the importing country where the goods are entered.

A.TR movement certificates presented to the customs authorities of the importing country after the time-limit specified above may be accepted where the failure to observe the time-limit is due to exceptional circumstances.

In other cases of belated presentation, the customs authorities of the importing country may accept A.TR movement certificates where the products have been submitted before the said time-limit.

4.13 Discrepancies and Formal Errors

The discovery of slight discrepancies between the statements made in the A.TR movement certificates and those made in the document submitted to Customs for the purpose of carrying out the import formalities for the goods should not **ipso facto** render the certificates null and void if it is duly established that the certificates correspond to the goods presented.

Obvious formal errors such as typing errors on A.TR movement certificates should not cause these certificates to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in these certificates.

4.14 Agricultural Products

Decision No. 1/98 of the EC-Turkey Association Council of 25 February 1998 consolidated the trade preferences on agricultural products between Turkey and the EU. It also provided for the rules of origin to be used in respect of such trade in a protocol similar to that used for preferential agreements between the EU and Third Countries already outlined in the instructions on preferential origin.

Since 1 January 1999 Turkey is incorporated into the Pan-Euro-Med Cumulation Zone with respect to Agricultural products covered by Decision No. 1/98.

All the provisions outlined earlier in relation to preferential agreements apply i.e. means by which products originate, the territorial requirements, the prohibition of drawback, proof of origin and verification procedures.

Proof of origin is provided by an EUR.1 or Invoice Declaration or EUR-MED/Invoice Declaration EUR-MED.

4.15 European Coal and Steel Community (ECSC) products

ECSC products are those defined under the ECSC Treaty (Chapters 26, 27, 72 and 73). These products are not covered by the Association Agreement. However, they are covered by an Agreement between the European Coal and Steel Community and Turkey which entered into force on 1/8/96.

The rules applicable are the same as those for the Pan Euro-Med Cumulation Zone. The certificate to be used in preferential trade with these products is the EUR.1 or invoice declaration (or EUR-MED/invoice declaration EUR-MED).

5. Accounting segregation

5.1 Introduction

Accounting Segregation is a system of managing stocks of materials used in the manufacture of a product to facilitate the determination of origin of the finished product. If approved, the system allows a company to store originating and non-originating raw materials together provided they can show through their book-keeping system that there is sufficient originating material in stock at all times to qualify their finished product as originating. Certain FTA's allow accounting segregation to be used for certain products also (i.e. not just materials) but the criteria set down in the relevant trade agreement needs to be consulted on a case by case basis.

5.2 Guidelines

The EU Explanatory Notes concerning the Pan Euro Mediterranean Protocols on Rules of Origin include guidelines for the management of the Accounting Segregation system as follows:

- i. Authorisation to use accounting segregation for the management of stocks of materials used in the manufacture should be granted to any manufacturer who submits to Customs a written request to this end and who satisfies all the conditions for the grant of an authorisation.
- ii. The applicant must demonstrate a need to use accounting segregation on the grounds of unreasonable costs or impracticability of holding stocks of materials physically separate according to origin.
- iii. The originating and non-originating materials must be of the same kind and commercial quality and possess the same technical and physical characteristics. It must not be possible to distinguish materials one from another for origin purposes once they are incorporated into the finished product.
- iv. The use of the system of accounting segregation should not give rise to more products acquiring originating status than would have been the case had the materials used in the manufacture been physically segregated.

v. The accounting system must:

maintain a clear distinction between the quantities of originating and non-originating materials acquired, showing the dates on which those materials were placed in stock and, where necessary, the values of those materials,

show the quantity of:

- (a) originating and non-originating materials used and, where necessary, the total value of those materials,
 - (b) finished products manufactured
 - (c) finished products supplied to all customers, identifying separately:
 - supplies to customers requiring evidence of preferential origin (including sales to customers requiring evidence other than in the form of a proof of origin) and
 - supplies to customers not requiring such evidence
 - (d) be capable of demonstrating either at the time of manufacture or at the time of issue of any proof of origin (or other evidence of originating status), that stocks of originating materials were deemed available, according to the accounts, in sufficient quantity to support the declaration of originating status.
- vi. The stock balance to which reference is made in paragraph 5 final indent should reflect both originating and non-originating materials entered in the accounts. The stock balance shall be debited for all finished products whether or not those products are supplied with a declaration of preferential originating status.
- vii. Where products are supplied without a declaration of preferential origin, the stock balance of non-originating materials only may be debited for as long as a balance of such materials is available to support such action. Where this is not the case the stock balance of originating materials shall be debited.
- viii. The time at which the determination of origin is made (i.e. time of manufacture, or date of issue of proof of origin, or, other declaration of origin) shall be agreed between the manufacturer and Customs and be recorded in the authorisation granted by Customs.
- ix. At the time of the application to commence using a system of accounting segregation, Customs should examine the manufacturer's records to determine opening balance of originating and non-originating materials that may be deemed to be held in stock.

- x. The manufacturer must:
 - accept full responsibility for the way the authorisation is used and for the consequences of incorrect origin statements or other misuses of the authorisation;
 - make available to Customs when requested to do so, all documents, records and accounts for any relevant period.
- xi. Customs should refuse authorisation to a manufacturer who does not offer all the guarantees that the customs authorities deem necessary for the proper functioning of the accounting segregation system.
- xii. Origin and Valuation Unit, following consultation with the local Control Officer, may withdraw an authorisation at any time. This action must be taken if the manufacturer no longer satisfies the conditions or no longer offers specified guarantees. In this case, the proofs of origin or other documents justifying origin which have been incorrectly issued should be invalidated. A detailed report of the Control Officer's findings should be submitted to Origin and Valuation Unit before a final decision is made to withdraw an authorisation.

6. Generalised System of Preferences (G.S.P.)

6.1 Introduction

The EU operates generalised tariff preferences for certain specified agricultural, industrial and textile goods which originate in one or more of approximately 80 developing countries. Various products are eligible, on importation into the EU, to benefit from the tariff preferences provided that they:

- are eligible for preference under the GSP scheme
- qualify as originating products under the conditions set down in the GSP regulations
- are accompanied by a valid REX statement on origin and relevant transport documents
- are transported directly from the beneficiary country to the EU (commonly referred to as the Non-Manipulation Rule).

In addition, the granting of preference is conditional on the authorities of the beneficiary countries having sent the names and addresses of their governmental authorities, who may register exporters in REX, and specimens of stamps used by these authorities, to the European Commission.

The GSP scheme provides for derogations from rules of origin in favour of least developed beneficiary countries when the development of existing industries or the creation of new industries justifies them. The relevant country or countries must submit a request to the EU together with reasons. Where derogations are availed of, Box 4 of the certificate of origin Form A must bear the words "Derogation - Regulation (EC) No. [XX/XXXX].

Where imports of goods are adjudged to be causing considerable economic damage to the EU, to a member state or to a region, the EU Commission may carry out an examination of the case for the removal of GSP benefit.

In relation to the Form A, this form should no longer be issued by any GSP country as of 01.01.2021.

6.2 Qualifying goods

For the purposes of the provisions concerning generalised tariff preferences granted by the EU to certain products originating in beneficiary countries, the following shall be considered to originate in the beneficiary country:

- products wholly obtained in that country
- products obtained in the beneficiary country, in the manufacture of which non-originating materials are used, provided that, they have undergone sufficient working or processing.

6.3 Non - Manipulation Rule

Goods must be transported directly from the beneficiary countries to the EU. Compliance shall be considered as satisfied unless the customs authorities have reason to believe the contrary; in such cases, the customs authorities may request the declarant to provide evidence of compliance, which may be given by any means, including contractual transport documents such as bills of lading or factual or concrete evidence based on marking or numbering of packages or any evidence related to the goods themselves.

6.4 Countries and products excluded from GSP

The current GSP scheme is becoming more targeted in that preferences are being restricted to imports from developing countries. The GSP scheme focuses preferences on those countries most in need - least developed and poor economies with no other preferential channels to access the EU.

6.5 Regional Cumulation

In certain circumstances, various beneficiary countries have been grouped together for the purposes of cumulation of origin under GSP. Cumulation is a term used to indicate the basis upon which a product may enjoy originating status, even though the normal origin rules would not confer origin, on the basis of the work done in the country of last processing. Products manufactured in a beneficiary country which is a member of a regional group, may be further processed in another beneficiary country of the same group and will be treated as if they originate in the country of further manufacture.

Regional cumulation applies to three separate groups of beneficiary countries which benefit from GSP:

- **Group I** consisting of Brunei-Darussalam, Cambodia, Indonesia, Laos, Malaysia, Philippines, Thailand & Vietnam;
- **Group II** consisting of Bolivia, Columbia, Costa Rica, Ecuador, El Salvador, Guatemala, Honduras, Nicaragua, Panama, Peru & Venezuela;
- **Group III** consisting of Bangladesh, Bhutan, India, Maldives, Nepal, Pakistan & Sri Lanka;
- **Group IV** consisting of Argentina, Brazil, Paraguay and Uruguay.

6.6 Cumulation with the EU

The current GSP arrangements provide for cumulation between the EU and beneficiary countries. Products originating in the EU which are subject in a beneficiary country to working or processing other than minimal (simple assembly), should be considered to have originated in the beneficiary country. Exports of EU originating products to GSP countries must be accompanied by a movement certificate or a REX statement on origin for those GSP countries that apply REX.

6.7 Proof of Origin - REX Statement on Origin

The paperless REX self-certification system has replaced the system where paper Form A certificates are approved by customs. From 1 January 2021 all GSP proofs of origin are made only by means of a REX statement on origin. Some beneficiary countries were permitted to issued Form A's up to 31.12.2020 that remain valid for ten months.

REX simplifies customs formalities by allowing exporters in GSP countries to certify the preferential origin by including a specific declaration known as a 'statement on origin' on the invoice or another commercial document identifying the products.

GSP countries entered the REX system over a period from 2017 to 2020.

6.8 REX Statement on Origin

REX Statement on Origin

A REX statement on origin may be made out at the time of exportation to the Union or when the exportation to the Union is ensured. It shall be provided by the exporter to its customer in the Union and shall contain the terms in Appendix 2 Annex VI. It may be made out on any commercial document allowing identification of the exporter concerned and the goods involved. The exporter shall not be required to sign the statement on origin.

6.9 REX Statement on Origin

REX Statement on Origin

A REX statement on origin may be made out after exportation ('retrospective statement') of the products concerned. Such a retrospective statement on origin shall be admissible if presented to the customs authorities in the Member State of lodging of the customs declaration for release for free circulation at the latest 2 years after the importation.

6.10 Validity of a REX Statement

REX Statement on Origin

A statement on origin shall be valid for 12 months from the date on which it is made out.

6.11 Acceptance of out of date statements

The customs authorities in the Member States may accept a statement on origin when this 12-month validity period has expired where the failure to observe the time limit is due to exceptional circumstances. The trader in this instance should be requested to furnish a written explanation which should then be forwarded to Origin and Valuation Unit for consideration.

In other cases of belated presentation, the customs authorities of the importing Member State may accept statements on origin where the products have been presented to them within the 12-month validity period.

6.12 Importation by instalments

At the request of the importer a single proof of origin may be submitted to the customs authorities of the importing Member State when the goods:

- (a) are imported within the framework of frequent and continuous trade flows of a significant commercial value;
- (b) are the subject of the same contract of sale, the parties of this contract established in the exporting country and in the EU;
- (c) are classified in the same code (eight digits) of the Combined Nomenclature;
- (d) come exclusively from the same exporter, are destined for the same importer, and are made the subject of entry formalities at the same customs office in the EU.

The proof is submitted with the first importation. This procedure can be used for periods of up to three months.

There is also provision for a single proof of origin for dismantled or non-assembled products within the meaning of General Rule 2 (a) of the Harmonised System, falling within Sections XVI and XVII or heading nos. 7308 and 9406 of the Harmonised System imported in instalments. The single proof of origin is produced on importation of the first instalment.

The customs authorities can request a translation of a proof of origin and may also require the import declaration to be accompanied by a statement from the importer to the effect that the products meet the conditions required.

6.13 Issue of Replacement Proof within EU

Where originating products are placed under the control of a customs office in the EU, it is possible to replace the original proof of origin by one or more statements on origin for the purpose of sending all or some of these products elsewhere within the EU or to Norway or Switzerland.

Statement on Origin

The replacement statement on origin shall be valid for 12 months from the date of making out the initial statement on origin. Re-consignors must be registered for the purposes of making out replacement statements on origin as regards originating products to be sent elsewhere within the territory of the Union where the total value of the originating products of the initial consignment to be split exceeds €6,000. However, re-consignors who are not registered may make out replacement statements on origin where the total value of the originating products of the initial consignment to be split exceeds EUR 6,000 if they attach a copy of the initial statement on origin made out in the beneficiary country.

Only re-consignors registered in the REX system may make out replacement statements on origin as regards products to be sent to Norway or Switzerland.

6.14 Registration procedure in the Member States and procedures at export applicable under the REX system

On 1 January 2017, the customs authorities of Member States started the registration in REX of exporters established in their territories.

As of 1 January 2018, the customs authorities in all Member States ceased issuing movement certificates EUR.1 and approved exporters ceased making out invoice declarations for the purpose of GSP cumulation.

Exporters in the Union, registered or not, can make out REX statements on origin for originating products consigned, where the total value thereof does not exceed €6,000, as from 1 January 2017.

Exporters must be registered in REX in order to make out statements on origin for originating products consigned, where the total value thereof exceeds €6,000.

Re-consignors of goods who are registered may make out replacement statements on origin from the date from which their registration is valid.

6.15 Treatment of Discrepancies and Formal Errors

Where slight discrepancies are discovered between the statements made in the proof of origin and other documents submitted at time of importation, this of itself will not render the proof of origin null and void where the customs authorities establish that this document corresponds to the products submitted.

Obvious formal errors such as typing errors on a proof of origin should not lead to its rejection if these errors are not such as to create doubts concerning the correctness of the statements made in this document.

6.16 Exemptions from Proof of Origin

Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage should be admitted as originating products without requiring the submission of a proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements for claiming preference and where there is no doubt as to the veracity of such a declaration.

Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families should not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.

The total value of these products should not exceed €500 in the case of small packages or €1,200 in the case of products forming part of travellers' personal luggage.

6.17 Arrangements for administrative co-operation

Under mutual assistance provisions of the GSP scheme the names and addresses of the government authorities which are empowered to issue certificates of origin together with the specimen stamps used by those authorities are communicated via the Commission to each Member State.

The names and addresses of the relevant governmental authorities responsible for control of the certificates of origin are also communicated.

Specimen stamp impressions are sent by the European Commission to Irish Customs. These stamp impressions are then referred to each Division for the attention of import staff. The stamps are valid as and from the date of receipt by the Commission of the specimens. Where a beneficiary country wants to replace previous stamps with new specimens, the Commission will indicate the date of entry into use of those new stamps. This information in turn will be forwarded by Origin and Valuation Unit to all Divisions for notice of staff.

6.18 Verification of Proofs of Origin

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

7. ACP countries

7.1 Introduction

Since the expiry of the African, Caribbean, Pacific (ACP) (Cotonou) Agreement on 31.12.2007 the EU has been negotiating reciprocal Economic Partnership Agreements (EPAs) with six regional groups of ACP Countries.

For goods originating in ACP States that have not agreed EPAs or interim EPAs, which are released to free circulation in the EU the only preferential rate of duty available is under the EU's Generalised System of Preferences (GSP). A REX statement on origin must be used to obtain GSP preference.

Importers should use the [TARIC](#) database to see up to date information regarding the preferential duty rates on a particular import by inputting the appropriate 10-digit TARIC code and the specific country of origin and clicking the 'Duty Rates' button.

7.2 Definition of Originating Products

The key conditions that must be satisfied for obtaining preferential treatment can be summarised as follows:

- Products must be eligible for preference under the relevant scheme.
- They must qualify as originating products under the conditions set down.
- Products must be accompanied by a valid REX statement on origin, Movement Certificate EUR.1 and appropriate transport documents. The [TARIC](#) database indicates the arrangement under which the tariff preference may be claimed. They must be transported directly from the beneficiary country to the EU (direct transport rule).

Products can obtain originating status by:

- (a) being wholly obtained in the beneficiary country
- (b) having undergone sufficient working or processing beyond insufficient operations in the beneficiary country.

8. Binding Origin Information

8.1 What is BOI?

Binding Origin Information (BOI) is an EU-wide system which enables traders to obtain a decision from an individual EU Member State on the origin of their goods which is legally binding throughout the EU. The BOI system is not mandatory but is available as an option for traders who may wish to have the origin of their goods clarified.

BOI decisions are issued at the trader's request by the Customs administrations in the various Member States. The legislative provisions for these decisions are contained in Regulation (EU) No. 952/2013 and Commission Regulations (EU) No. 2015/2446 and 2015/2447.

8.2 Benefits of BOI for Traders

- It gives traders greater certainty as to origin of their goods and allows them to plan ahead on the basis of a legally binding decision,
- Where a BOI is invalidated due, for example, to a change in EU legislation, traders may be entitled to a period of grace in order to complete any binding contracts entered into on the basis of that BOI,
- It promotes greater uniformity in the application of the rules of origin throughout the EU for traders regardless of the Member State in which they operate,
- Traders will be informed if any origin changes occur which affect their BOI.

8.3 Types of BOI

Two types of BOI are available:

- (a) Preferential BOI provides confirmation that goods qualify for a reduced or nil rate of duty under preferential agreements negotiated by the EU and including the Generalised System of Preferences (GSP).
- (b) Non-preferential BOI provides confirmation that goods qualify for designation as EU or relevant third country origin.

8.4 Obtaining BOI

Application forms can be obtained from the Revenue website. Information and forms can also be obtained from Origin and Valuation Unit. Applications should be made only where an actual commercial transaction is proposed. An application must be in respect of only one type of goods, e.g. goods, products or item relating to a single nomenclature code.

Information supplied for the purposes of obtaining BOI will be stored on a database of the EU Commission and may be used by Customs authorities throughout the EU to ensure uniform application of the rules of origin. However, any information in respect of which confidentiality is sought will not be included in the database.

Traders who disagree with the origin given on the BOI may appeal the decision to the Revenue Commissioners.

8.5 Using BOI

BOI may be invoked only by the holder, or an agent on behalf of the holder, making a customs entry in respect of goods covered by that BOI.

Where the holder or agent wishes to invoke BOI, it should be declared on the AIS Data Entry to which it relates by inserting code "C627" and the "BOI Reference No." in AIS Data Element 2/3 (Documents produced, certificates and authorisations, additional references). For persons using code "C627" in AIS Data Element 2/3 and where the declaration is routed "orange" or "red", a copy of the BOI should be presented to Customs. Where the declaration is routed "green", a copy should be retained with the other supporting documents by the declarant.

The normal documentary proof of origin will also be required.

8.6 Validity of BOI

In the ordinary course, BOI will be valid for a period of three years from the date of issue. It may, however, be invalidated earlier in circumstances where, for example, it is affected by EU or international Customs rules of origin or by a judgement of the EU Court of Justice.

Where the validity of a BOI is affected in this way, there is provision whereby it may continue to be invoked, for a period of up to six months, to take account of binding origin contracts entered into, by the holder and for the duration of any import or export licence or advance-fixing certificate. Temporary extensions of application of BOI in such cases must be approved by Origin and Valuation Unit.

A BOI WILL BE TREATED AS VOID IF IT IS FOUND THAT IT WAS PROVIDED ON THE BASIS OF INACCURATE OR INCOMPLETE DATA FROM THE APPLICANT

9. Tariff Quotas

9.1 Tariff Quotas

Tariff Quotas are limited amounts of certain products originating in countries outside the EU that may be imported at preferential rates of duty (either at a reduced rate or zero). The amount that may be imported can be expressed in units of quantity, value, volume or weight and the period during which the Tariff Quota is available is limited. Tariff quotas may apply to imports of a specified origin, normally within the framework of preferential tariff arrangements, or to imports of all origins.

9.2 Goods covered by a Tariff Quota

The measures in the TARIC database will indicate if a quota is available for goods. This depends on their classification code and country of origin. Access to the TARIC database is at:

[TARIC](#)

9.3 Security

If the quota is critical, security for the full, non-quota rate of duty must be provided.

9.4 Certificate of origin

If the quota is confined to imports from a specific country, a certificate of origin may be required.

9.5 Claiming a Tariff Quota

If you wish to claim quota relief, you as the importer make the claim on your customs declaration by entering the appropriate codes. The request is then accepted, and relief will be granted if a sufficient amount of quota remains available. You can also make a retrospective claim after your goods have been imported if a sufficient amount, of the quota is still available.

9.6 Amounts available

The Tariff quota consultation database in the EU Commission website provides details of the balance available.

[Tariff quotas](#)

9.7 Critical and non-critical quotas

A quota is critical if there is a possibility the balance might run out relatively quickly. The Tariff quota consultation database provides this information.

9.8 Duty to pay at the time of entry if the quota is non-critical

The quota duty rate will normally be a reduced or a nil rate.

9.9 The EU Commission processes the claims

Claims are allocated on a “first come first serve” basis. This means priority is given to the claims with the earliest entry date (i.e. the date of acceptance of the customs declarations for release for free circulation). Claims that have the same entry date are given equal treatment.

Declarations accepted on a Saturday or Sunday are taken into account, in the same allocation as declarations accepted on the following Monday. However, priority is established in accordance with the chronological order of the entry dates.

9.10 Granting a claim

At no stage can a guarantee be given that a claim will be successful. However, unless the quota is near exhaustion claims are normally granted in full. If the full amount of claims on a quota on any day exceeds the amount available claims will be granted on a pro-rata basis. Claims will be refused if the quota is exhausted.

9.11 Block date

Quotas can be blocked until a specific date at any time by the EU Commission. While a quota is blocked it technically remains open and importers may continue to submit claims. The claims will not be processed until the date set down by the Commission and will be allocated as normal with priority given to the earliest entry dates.

9.12 Claiming a Tariff Quota after the closing date

Claims can be made retrospectively even after a quota period has closed provided there is a balance remaining at the time of your claim. However, the date of the entry must fall between the opening and closing dates of the quota. If you are making such a claim, you should contact your local Customs Office.

9.13 Goods in a warehouse

Warehoused goods are not eligible for quotas. In order to be eligible to claim quota relief your goods must be entered to free circulation.

9.14 Order number

Each quota has a specific order number. Each order number will apply to a specific commodity code or group of commodity codes. Each order number will also apply to a specific origin or group of origins. Order numbers generally do not change from one period to the next.

9.15 Periods for which Tariff Quotas are open

The majority of quotas open on the 1st of January and close on the 31st December each year but there are exceptions to this. Requests for quota will only be accepted on entries in between the opening and closing dates.

9.16 Units that quotas are measured in

All quotas are measured in units of quantity, value, volume or weight.

9.17 Tariff Quotas that are not managed on a "first come first serve" basis

A number of quotas are managed through a system of import licences. These are generally Agriculture products and the Department of Agriculture, Food and the Marine manages these licences.

9.18 Legal instruments that open a Tariff Quota

Each individual quota is governed by an EU regulation. It will specify the exact requirements and the volume available under the quota. The regulations are published in the EU Official Journals.

9.19 Details specified by a Tariff Quota regulation

The regulation will specify:

- the order number of the quota
- classification and description of the goods
- maximum amount that can be imported under the quota
- opening and closing date of the quota
- rate of duty applicable under the quota
- country or group of countries to which the quota applies
- any documents necessary to claim the quota

9.20 Legal provisions

The legal provisions governing the management of Tariff Quotas on a "first come first serve" basis are contained in Articles 49 to 54 of Commission Implementing Regulation (EU) No 2015/2447 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 establishing the Union Customs Code and in specific provisions of various Council and Commission Regulations on particular preferential tariff arrangements.

Appendices

APPENDIX 1

[Pan Euro Med - Rules of Origin](#)

Annex I Rules of Origin for the Agreement Countries of the Pan-Euro-Mediterranean Zone

APPENDIX 2

[Miscellaneous origin information](#)

Annex II Wording for Supplier's Declaration and Long-term Declaration

Annex III Samples of official stamps.

Annex IV Wording for Invoice Declarations

Annex V Wording for Invoice Declaration Euro-Med

Annex VI Wording for the REX Statement on Origin (GSP)

Annex VII Wording for the Canada/EU (CETA) Origin Declaration

Annex VIII Statements on origin text per FTA

Annex IX Evidence of Entitlement to Preference form

Annex X Standard Beneficiary Countries under GSP

Annex XI List of Least Developed Developing Countries (GSP)

Annex XII List of GSP + Countries

Annex XIII List of African, Caribbean & Pacific States (ACP)

APPENDIX 3

[EU-UK TCA Product Specific Rules](#)

1 [Introductory notes to product-specific rules of origin](#)

These introductory notes provide the general principles for the applicable requirements of the TCA concerning product specific rules (PSR)

2 [Product – specific rules of origin](#)

The product specific rules including specific descriptions based on the Harmonised System classification

3 [Origin quotas and alternatives to the product-specific rules of origin](#)

The common provisions for products listed in this section which are corresponding rules of origin and alternatives to those set out in Annex 3, within the limits of the applicable annual quota.

4 [Transitional product-specific rules for electric accumulators and electrified vehicles](#)

Covering sections on the interim product-specific rules applicable from the entry into force of the TCA Agreement until 31 December 2026.