Official Journal
of the European Union

EN
L series

2026/1183

3.6.2026

COMMISSION IMPLEMENTING REGULATION (EU) 2026/1183

of 2 June 2026

amending Implementing Regulation (EU) 2015/2447 as regards procedural rules on the preferential origin of goods

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code ([1]), and in particular Article 25, first paragraph, point (c), and Article 66, first paragraph, point (a), thereof,

Whereas:

(1) Commission Implementing Regulation (EU) 2015/2447 ([2]) lays down, inter alia, the procedural rules, referred to in Article 64(1) of Regulation (EU) No 952/2013 ('the Code'), to facilitate the establishment in the Union of the preferential origin of goods. Taking into account the end of the transition period until the full application of the Registered Exporter system ('the REX system') within the framework of the Generalised System of Preferences ('the GSP') of the Union, the extension of the REX system to Union exporters within the framework of Free Trade agreements of the Union, the specific questions raised about provisions currently in force or which may need to be included in Implementing Regulation (EU) 2015/2447, and the implementation of certain Free Trade agreement procedures requiring legislation at Union level, it is necessary to amend those rules accordingly.

(2) In order to best accommodate the changes in the application of the procedural rules concerning the preferential origin of goods, the section on preferential origin should be restructured into subsections with new subsections related to preferential agreements, the REX system and the GSP. As a result of that restructuring, the current subsection 10, related to autonomous trade measures, should remain unchanged and become subsection 5, and subsections 11 and 12 should be renumbered subsection 6 and subsection 7 respectively.

(3) It is necessary to introduce new definitions for the document on origin, the preferential agreement, the supplier, the customer and the originating status in order to achieve clarity in the application of the procedural rules for preferential origin of goods.

(4) To support uniform access to and management of the approved exporter authorisations in the Union, the current provisions on the approved exporter authorisation should be simplified and limited to procedural provisions outside those specified in preferential agreements.

(5) To ensure a uniform implementation across the Member States of options available to the Union by preferential agreements, procedural provisions should be introduced concerning accounting segregation, the acceptance of a document on origin for multiple shipments of identical products, the exemption from the obligation to provide documents on origin, the acceptance or imposition of conditions on a claim for preferential tariff treatment based on importer's knowledge and the possibility to waive the requirement for a document on origin to be signed by the exporter.

(6) To limit the administrative burden for the customs authorities as well as for economic operators, the replacement of documents on origin in the Union should be simplified and their verification facilitated by introducing administrative cooperation between Member States.

([1]) OJ L 269, 10.10.2013, p. 1, ELI: http://data.europa.eu/eli/reg/2013/952/oj.

([2]) Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (OJ L 343, 29.12.2015, p. 558, ELI: http://data.europa.eu/eli/reg_impl/2015/2447/oj).

(7) To increase the flexibility and reduce the administrative burden, the possibility of the acceptance of documents on origin after the expiry of their period of validity, as is currently applicable to statements on origin under the rules of the GSP scheme of the Union, should become applicable to all documents on origin and a respective legal framework for such acceptance should be introduced.

(8) To enhance the administrative cooperation overall, the existing requirements on the notification of the respective competent authorities of the Member States, as are currently applicable to the administrative cooperation under the rules of the GSP scheme of the Union, should become applicable to the administrative cooperation with third countries under preferential agreements and in the field of the supplier's declarations.

(9) To avoid increasing the administrative burden for economic operators and for customs authorities, the threshold of EUR 6 000 up to which an exporter who is not a registered exporter may complete a document on origin should be maintained both for Union exporters and GSP beneficiary countries' exporters. Nonetheless, where a preferential trade agreement between the Union and a third country explicitly states that exporters must indicate their identification number in the document on origin independently of the value of the exported goods, no threshold should be used by exporters. Moreover, to increase the transparency of transactions and allow for better monitoring, exporters who are registered in the Union and GSP beneficiary countries should always indicate their REX identification number in their statements on origin and origin declarations, independently of the value of the goods for which the statement or origin declaration is made out.

(10) To streamline the existing provisions on the registration of exporters and re-consignors in the REX system, those provisions should be consolidated in subsection 2. That subsection should set out the scope of application of the REX system in the Union, including the procedural framework for that application, and in third countries, and should also cover provisions on the publication of the data contained in the REX system. The current provisions on the registered exporters' database concerning the access rights to the database and the data protection should be deleted as they exist in Commission Implementing Regulation (EU) 2025/512 ([3]).

(11) To support and unify the practice of monitoring in the Member States, a provision should be added on the monitoring of registered exporters in the Union.

(12) Following the end of the transition from the use of the certificate of origin Form A to self-certification with the REX system, the provisions on the procedural rules of preferential origin for the purposes of the GSP scheme of the Union, including the obligations of the beneficiary countries in respect of registration in the REX system and administrative cooperation, should be updated and grouped in a new subsection 3.

(13) To enhance the supervision and monitoring of the beneficiary countries by the competent authorities, the provisions on the obligations of exporters should be streamlined, and an explicit obligation should be included for exporters to provide to the competent authorities of the beneficiary country with copies or lists of the statements on origin they have made out.

(14) To limit the administrative burden both for the customs authorities and for economic operators, the provisions on the admissibility of a claim for preferential tariff treatment under the GSP scheme of the Union, as well as the provisions on the replacement of statements on origin, should be simplified.

(15) To strengthen legal certainty and equal treatment of verification requests, the provision on the verification of claims for GSP preferential tariff treatment should be modified by removing the distinction between requests based on reasonable doubts and random requests, in line with the recent preferential agreements, and all requests should be based on risk assessment. In order to ensure the continued compliance of registered exporters with their obligations, the competent authorities of GSP beneficiary countries should carry out verifications of the originating status of products and regular controls on registered exporters.

([3]) Commission Implementing Regulation (EU) 2025/512 of 13 March 2025 on technical arrangements for developing, maintaining and employing electronic systems for the exchange and storage of information under Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L, 2025/512, 20.3.2025, ELI: http://data.europa.eu/eli/reg_impl/2025/512/oj).

(16) In order to improve administrative cooperation between the Union, Norway and Switzerland, it is necessary to set up appropriate time limits to carry out in the Union the verifications of replacement statements on origin made out in Norway or Switzerland.

(17) To strengthen the use of the rules under the GSP scheme of the Union, the procedural rules on the management of registrations in a beneficiary country should be simplified by removing the reference to 're-consignors'.

(18) Consequently, to support the streamlined rules, certain Annexes to Implementing Regulation (EU) 2015/2447 (Annexes 22-02, 22-06, 22-08, 22-09 and 22-16 to 22-19) should be deleted, and Annexes 22-06A, 22-07, 22-15 and 22-20 should be modified. A new Annex 22-06B should be inserted.

(19) To modernise customs procedures and ensure the secure and efficient management of proofs of origin, a central system of electronic Proof of origin Certificates (the EU e-PoC system) should be established. This system should be made available to Member States and, where provided for in preferential agreements of the Union, to third countries, to replace the current use of paper certificates with a fully electronic process. The introduction of the EU e-PoC system is necessary to harmonise the issuance, verification and exchange of proofs of origin, improve the security of transactions and data, and automate authenticity controls. By facilitating the dematerialisation of documents, this system should also ease goods import and export formalities, thereby simplifying customs procedures for both customs authorities and economic operators.

(20) The Commission should ensure the interconnection of the EU e-PoC system with national customs systems via the European Union Customs Single Window Certificate Exchange System (EU CSW-CERTEX) established by Regulation (EU) 2022/2399 of the European Parliament and of the Council ([4]), for the purpose of enabling the automated exchange of information between Member States' national customs systems and the EU e-PoC system. The interconnection aims to streamline the verifications of movement certificates EUR.1 in the EU e-PoC system during customs clearance. Article 17 of Appendix 1 to the Regional Convention on pan-Euro-Mediterranean Preferential Rules of Origin ([5]) provides that 'two or more Contracting Parties may agree among them to establish a system that allows proofs of origin listed in paragraph 1 to be issued electronically and/or submitted electronically. On 7 December 2023, the pan-Euro-Mediterranean Joint Committee adopted revised rules of origin under the PEM Convention with an implementation date of 1 January 2025. To facilitate this transition, the Commission should establish the EU e-PoC system, ensuring that the electronic certification of origin is implemented in accordance with the minimum conditions for electronic certificates adopted by the Joint Committee.

(21) In order to adapt the supplier's declaration to actual production and supply chains and to requirements pertaining to the establishment of preferential origin by exporters and its verification by customs authorities, the supplier's declaration should be based on a list of standardised and codified data elements, which would facilitate their electronic exchange and processing between suppliers and exporters. In respect of the verification of supplier's declarations, the process should be streamlined by applying solely administrative cooperation between the customs authorities of the Member States.

(22) In order to allow the customs authorities of the Member States sufficient time to prepare for the changes to the provisions related to the supplier's declaration, the application of those provisions should be deferred.

(23) Implementing Regulation (EU) 2015/2447 should therefore be amended accordingly.

(24) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

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([4]) Regulation (EU) 2022/2399 of the European Parliament and of the Council of 23 November 2022 establishing the European Union Single Window Environment for Customs and amending Regulation (EU) No 952/2013, (OJ L 317, 9.12.2022, p. 1, ELI: http://data.europa.eu/eli/reg/2022/2399/oj).

([5]) OJ L 54, 26.2.2013, p. 4, ELI: http://data.europa.eu/eli/dec/2013/94(1)/oj.

HAS ADOPTED THIS REGULATION:

Article 1

Implementing Regulation (EU) 2015/2447 is amended as follows:

(1) Article 60 is replaced by the following:

‘*Article 60*

Definitions

For the purposes of this Section, the definitions laid down in Article 37 of Delegated Regulation (EU) 2015/2446 shall apply.

For the purposes of this Section, the following definitions shall also apply:

(1) “document on origin” means a document by which a competent authority, an exporter or a re-consignor states that a product is considered originating for the purposes of a preferential agreement;

(2) “preferential agreement” means a trade agreement by which the Union applies the preferential tariff measures referred to in Article 56(2), point (d), or Article 56(2), point (e), of the Code.’;

(2) the following points (3), (4) and (5) are added to Article 60:

‘(3) “supplier” means a person established in the customs territory of the Union, who provides a customer with information on the originating status of goods for the purposes of one or more preferential agreements;

(4) “customer” means a person established in the customs territory of the Union and receiving a supplier”s declaration;

(5) “originating status” means, for the purposes of the supplier’s declaration, the status of goods as having or not having a preferential origin.’;

(3) in Title II, Chapter 2, Section 2, the title of Subsection 1 is replaced by the following:

‘Subsection 1

Procedural rules of origin to facilitate the implementation of preferential agreements in the Union’;

(4) Article 61 is replaced by the following:

‘*Article 61*

Supplier’s declarations

(Article 64(1) of the Code)

1. Where a supplier provides a customer with information on the originating status of goods for the purposes of one or more preferential agreements, the supplier shall do so by means of a supplier’s declaration.

2. The supplier’s declaration shall contain the particulars specified in Annex 22-15 and shall comply with the requirements laid down in that Annex. A supplier’s declaration may apply to:

(a) a single consignment of one or more goods; or

(b) multiple consignments of one or more identical goods supplied during a certain period of time.

3. The supplier may provide the supplier’s declaration at any time, even after the goods have been supplied.

The supplier’s declaration may be made out and exchanged by any means the supplier and the customer consider appropriate, including the use of electronic data-processing techniques.

4. Article 15 and Article 51(1) of the Code shall apply to the supplier's declaration and any document supporting it.

5. The supplier shall inform the customer immediately where the supplier's declaration is incorrect or no longer applicable in relation to some or all consignments of goods covered by that declaration, supplied or to be supplied.';

(5) Articles 62 to 65 are deleted;

(6) Article 66 is replaced by the following:

'*Article 66*

Verification of suppliers' declarations

(Article 64(1) of the Code)

1. The customs authorities responsible in the place where the supplier is established shall be empowered to verify, where appropriate, the supplier's declarations made out by that supplier.

2. The customs authorities of a Member State, responsible in the place where the customer is established, may request the assistance of the customs authorities of another Member State, responsible in the place where the supplier is established, to verify and confirm the accuracy of the supplier's declaration for the purposes of the preferential agreement concerned.

The requesting customs authorities shall send the requested customs authorities all available information and documents and give the reasons for their verification request.

The requesting customs authorities shall be informed of the results of the verification no later than 120 days of the date of the verification request. Where there is no reply within that time limit, or where the information contained in the reply is inadequate to confirm that the supplier complied with his or her obligations under Article 61(2) and (5) regarding the supplier's declaration concerned, this declaration shall be disregarded for the determination of the originating status of the goods concerned.';

(7) Articles 67 to 112 are replaced by the following:

'*Article 67*

Approved exporter authorisation

(Article 64(1) of the Code)

1. Where a preferential agreement provides that a document on origin is made out by an approved exporter, exporters established in the customs territory of the Union may apply for an authorisation as an approved exporter for the purpose of making out that document, without prejudice to any exemption from the need for an authorisation laid out in that agreement.

2. Article 11(1), point (d), and Articles 16, 17 and 18 of Delegated Regulation (EU) 2015/2446 concerning the conditions for accepting applications and the suspension of decisions, and Articles 10 and 15 of this Regulation concerning the use of electronic means for exchanging and storing information and the revocation of favourable decisions pertaining to applications and decisions, shall not apply to decisions relating to approved exporter authorisations.

3. Approved exporter authorisations shall be granted solely to persons who fulfil the conditions set out in the provisions on origin pertaining to the preferential agreements concerned.

4. The customs authorities shall grant to the approved exporter referred to in paragraph 2, a customs authorisation number which shall appear, when required, on the documents on origin. The customs authorisation number shall begin with the ISO 3166-1-alpha- 2 country code of the Member State issuing the authorisation, as laid down in Commission Implementing Regulation (EU) 2020/1470 (*).

Subsection 2

Registration of exporters and re-consignors in the REX system

Article 68

Electronic system related to the registration of exporters and re-consignors in the Union (REX system)

(Article 64(1) of the Code)

1. Where the Union has a preferential agreement that requires an exporter to complete a document on origin in accordance with the relevant Union legislation, the Union exporter shall be registered in the REX system.

1a. For the exchange and storage of information pertaining to applications and decisions related to the registration in the Union of exporters and re-consignors of goods for the purposes of preferential agreements, the REX system referred to in Articles 80 to 92 of Commission Implementing Regulation (EU) 2025/512 (**) shall be used.

2. For the purposes of this Article, Articles 11(1)(d), 16, 17 and 18 of Delegated Regulation (EU) 2015/2446 concerning the conditions for accepting applications and the suspension of decisions and Articles 10(1) and 15 of this Regulation shall not apply. Applications and decisions related to this Article shall not be exchanged and stored in an electronic information and communication system as laid down in Article 10 of this Regulation.

2a. For the purpose of bilateral cumulation under the Generalised System of Preferences (GSP) scheme of the Union, the Union exporter shall be registered in the REX system.

4. Notwithstanding paragraphs 1 and 2, where the applicable preferential agreement does not specify any value threshold up to which an exporter who is not a registered exporter may complete a document on origin, the value threshold shall be EUR 6 000 for each consignment. Nonetheless, where a preferential trade agreement between the Union and a third country explicitly provides that exporters must indicate their identification number in the document on origin independently of the value of the exported goods, no value threshold shall apply.

8. Union exporters registered in the REX system shall always indicate their REX number in the documents on origin they make out for originating products, irrespective of their value.

9. For the purposes of Article 69, the exporter or the re-consignor shall be registered in the REX system.

10. The registration referred to in paragraphs 1 and 2 is also valid for the purposes of other preferential agreements of the Union providing for the same requirement for which the exporter shall be registered in the REX system.

Article 68a

Electronic system related to registration of exporters in third countries (REX system)

(Article 64(1) of the Code)

1. For the exchange and storage of information pertaining to applications and decisions related to the registration in a third country of exporters of goods for the purposes of preferential agreements, the REX system shall be used.

2. For the purposes of the GSP scheme of the Union, an exporter in a beneficiary country shall be registered in the REX system, in accordance with Article 80, to be able to make out statements on origin for originating products consigned, where the total value thereof exceeds EUR 6 000.

3. Registered exporters shall always indicate their REX number in the statements on origin they make out for originating products, irrespective of their value.

4. Where the Union has a preferential agreement that requires an exporter to complete a document on origin in accordance with the relevant legislation of the third country, and that third country decides to use the REX system to this end, an exporter in the third country shall be registered in the REX system.

5. Where a third country decides to use the REX system for the purpose of its GSP scheme, an exporter in that third country or an exporter in a beneficiary country of the GSP scheme of that third country shall be registered in the REX system.

6. The registration referred to in paragraphs 2, 4 and 5 is also valid for the purposes of other preferential agreements including the same requirement for which the exporter shall be registered in the REX system.

7. For the purposes of this Article, Article 11(1), point (d), of Delegated Regulation (EU) 2015/2446 concerning the conditions for accepting applications, and Article 10(1) of this Regulation, shall not apply.

Article 68b

Procedural rules for the implementation of options left to the Union by preferential agreements

(Article 64(1) of the Code)

1. Where a preferential agreement provides for the possibility of a prior authorisation to use accounting segregation, no such authorisation shall be required in the Union.

2. Where a preferential agreement provides for the possibility to accept a document on origin for multiple shipments of identical products, that document shall be accepted in the Union in accordance with the provisions of that preferential agreement.

3. Where a preferential agreement provides for the possibility to accept or impose conditions on a claim for preferential tariff treatment based on importer's knowledge, that claim shall be accepted in the Union in accordance with the provisions of that preferential agreement.

The customs authorities of a Member State, responsible in the place where the claim for preferential tariff treatment based on importer's knowledge is made, may request the assistance of the customs authorities of another Member State, responsible in the place where the importer is established, to verify the preferential origin of the goods concerned. The requesting customs authorities shall send the requested customs authorities all available information and documents and give the reasons for their verification request. The requesting customs authorities shall be informed of the results of the verification no later than 120 days from the date of the verification request. Where there is no reply within that time limit, or where the information contained in the reply is inadequate to confirm the preferential origin of the goods, the requesting customs authorities may deny preferential tariff treatment.

4. Where a preferential agreement provides for the possibility to exempt originating products from the requirement to provide a document on origin, and insofar as the conditions for that exemption are not provided for in the preferential agreement concerned, the exemption shall apply to products sent to the Union as small packages from private persons to private persons, the total value of which does not exceed EUR 500, and to products forming part of travellers' personal luggage, the total value of which does not exceed EUR 1 200, provided that:

(a) the products are not imported by way of trade, meaning that the imports are occasional, consist solely of products for the personal use of the recipients or travellers or their families and it is evident from the nature and quantity of the products that no commercial purpose is envisaged;

(b) the products have been declared as meeting the conditions for benefitting from the preferential agreement concerned;

(c) there is no doubt as to the veracity of the declaration referred to in point (b).

5. Where a preferential agreement provides for the possibility to waive the requirement for a document on origin to be signed by the exporter, no such signature shall be required in the Union.

Article 69

Replacement of documents on origin in the Union and their verification

(Article 64(1) of the Code)

1. Where originating products covered by a document on origin established for the purposes of a preferential agreement have not yet been released for free circulation and are under customs supervision in the Union, that document on origin may be replaced by one or more replacement documents on origin, for the purpose of releasing the goods for free circulation within the Union. The validity of the replacement document shall not exceed the validity period of the replaced document.

2. The replacement document on origin referred to in paragraph 1 may be made out by a registered exporter or re-consignor established in the customs territory of the Union, in the form of a replacement statement on origin, and shall comply with the requirements laid down in Annex 22-20.

4. Where a claim for preferential tariff treatment, based on a replacement document on origin, shall be subject to a verification, the customs authorities of the Member State of release for free circulation of the products may request the customs authorities of the Member State of registration of the exporter or re-consignor, if the exporter or re-consignor is registered in another Member State, to provide them with the initial document on origin corresponding to the replacement document on origin under verification, within two months of the receipt of the request.

The requesting customs authorities shall carry out the verification on the basis of the initial document on origin, in accordance with the relevant provisions of the preferential agreement concerned.

5. Paragraphs 1, 2 and 4 shall also apply to the replacement of replacement documents on origin.

Article 69a

Preferential origin of processed products obtained from goods having preferential origin

(Article 64(1) of the Code)

1. Where non-Union goods having preferential origin under a preferential agreement are placed under the inward processing procedure, processed products obtained therefrom shall, when released for free circulation, be deemed to have the same preferential origin as those goods.

2. Paragraph 1 shall not apply in any of the following cases:

(a) the processing operation also involves non-Union goods other than those referred to in paragraph 1, including goods having preferential origin under a different preferential agreement;

(b) the processed products are obtained from equivalent goods referred to in Article 223 of the Code;

(c) the customs authorities have authorised temporary re-export of the goods for further processing in accordance with Article 258 of the Code.

3. Where paragraph 1 applies, a document on origin established for the goods placed under the inward processing procedure shall be deemed to be a document on origin established for the processed products.

Article 70

Obligation for beneficiary countries to provide administrative cooperation

(Article 64(1) of the Code)

1. In order to ensure the proper application of the GSP scheme, beneficiary countries shall undertake:

(a) to put in place and to maintain the necessary administrative structures and systems required for the implementation and management in that country of the rules and procedures laid down in Articles 41 to 58 of Delegated Regulation (EU) 2015/2446 and this Subsection, including, where appropriate, the agreements necessary for the application of cumulation;

(b) to ensure that their competent authorities cooperate with the Commission and the customs authorities of the Member States.

2. The cooperation referred to in paragraph 1, point (b), shall consist of:

(a) providing all necessary support in the event of a request by the Commission for the monitoring by it of the proper management of the GSP scheme in the country concerned, including on-the-spot verification visits by the Commission or the customs authorities of the Member States;

(b) without prejudice to Articles 106 and 108, verifying the fulfilment of the requirements set out in Articles 41 to 58 of Delegated Regulation (EU) 2015/2446 and in this Subsection, including on-the-spot visits, where requested by the Commission or the customs authorities of the Member States.

4. Where a beneficiary country has been removed from Annex II to Regulation (EU) No 978/2012 of the European Parliament and of the Council (***) the rules and procedures laid down in Article 55 of Delegated Regulation (EU) 2015/2446, in this Article and in Article 72, Article 80, Article 87(1) and Article 108 of this Regulation shall continue to apply to that country for a period of three years from the date of its removal from that Annex.

Article 70a

Acceptance of documents on origin after the expiry of their period of validity

(Article 64(1) of the Code)

1. The customs authorities of the Member States may accept as a basis for a claim for preferential tariff treatment a document on origin whose period of validity has expired, if both of the following conditions are fulfilled:

(a) the products covered by the document on origin have been presented to customs before the date of expiry of the document’s validity at the time of their temporary storage or of their placement under the special procedures of external transit, inward processing, customs warehousing, temporary admission or free zone;

(b) the customs authorities of the Member States can verify the claim for preferential tariff treatment.

2. For the purposes of paragraph 1:

(a) the document on origin shall be in possession of the declarant for the temporary storage or the special procedure and duly registered in the declarant’s records;

(b) the declaration for release for free circulation of the products shall refer to the document on origin related to those products having been in temporary storage or placed under the special procedure;

(c) the country of preferential origin and the references of the document on origin shall or may, as appropriate, be indicated in the customs declaration for the special procedure applied, in accordance with the common data requirements laid down in Annex B to Delegated Regulation (EU) 2015/2446 for that customs declaration;

(d) the claim for preferential tariff treatment cannot be made more than two years after the date of issue or making out of the document on origin.

3. The customs authorities of the Member States may also accept as a basis for a claim for preferential tariff treatment a document on origin whose period of validity has expired, in circumstances other than those described in paragraph 1, where provided for in the preferential agreement for the purposes of which that document was established.

Article 72

Obligation for beneficiary countries to notify their competent authorities

(Article 64(1) of the Code)

1. Beneficiary countries shall notify the Commission of the names, addresses and contact details of the authorities situated in their territory which are:

(a) part of the governmental authorities of the country concerned or which act under the authority of the government thereof, and are competent to register exporters in the REX system, and to modify and update registration data and revoke registrations;

(b) part of the governmental authorities of the country concerned and are responsible for ensuring the administrative cooperation with the Commission and the customs authorities of the Member States as provided for in Articles 41 to 58 of Delegated Regulation (EU) 2015/2446 and in this Subsection.

3. Beneficiary countries shall inform the Commission immediately of any changes to the information notified pursuant to paragraph 1.

Article 80

Registration of exporters in a beneficiary country in the REX system

(Article 64(1) of the Code)

2. The competent authorities of a beneficiary country shall, upon receipt of the completed application form referred to in Annex 22-06B, assign without delay a registered exporter number to the exporter and shall enter into the REX system that number, the registration data and the date from which the registration is valid in accordance with Article 86a(3).

Where the competent authorities of a beneficiary country consider that the information provided in the application is incomplete, they shall inform the exporter thereof without delay.

The competent authorities of a beneficiary country shall inform the exporter of the registered exporter number assigned to that exporter and of the date from which the registration is valid.

4. The competent authorities of a beneficiary country shall keep the data registered by them up-to-date. They shall modify those data immediately after having been informed of any changes thereto by the registered exporter in accordance with Article 89a(1). The competent authorities of a beneficiary country shall inform the registered exporter of the modification of his or her registration data.

Exporters in a beneficiary country shall not be required to be registered in the REX system for the making out of statements on origin for originating products consigned where the total value thereof does not exceed EUR 6 000 as of the date from which the beneficiary country applies the registration of exporters, in accordance with Article 87.

Article 82

Publication of registration data

(Article 64(1) of the Code)

7. The Commission shall make the following data available to the public on condition that consent has been given by the exporter as specified in box 6 of Annex 22-06A or Annex 22-06B, as applicable:

(a) the name of the registered exporter or re-consignor as specified in box 1 of Annex 22-06A or Annex 22-06B, as appropriate;

(b) the address of the place where the registered exporter or re-consignor is established as specified in box 1 of Annex 22-06A or Annex 22-06B, as appropriate;

(c) the contact details of the registered exporter or re-consignor as specified in boxes 1 and 2 of Annex 22-06A or Annex 22-06B, as appropriate;

(d) the EORI number of the registered exporter or re-consignor as specified in box 1 of Annex 22-06A, or the trader identification number (TIN) of the registered exporter as specified in box 1 of Annex 22-06B;

(e) the activity or activities the registered exporter or re-consignor is performing, as specified in box 3 of Annex 22-06A or Annex 22-06B, as appropriate;

(f) a description of the goods for which the registered exporter or re-consignor may make out document on origin or replacement documents on origin, including an indicative list of Harmonised System headings or chapters, as specified in box 4 of Annex 22-06A or Annex 22-06B, as appropriate.

The absence of a signature in box 6 of Annex 22-06A or Annex 22-06B, as applicable, shall not constitute a reason for refusing to register the exporter.

8. The Commission shall always make the following data available to the public:

(a) the REX Number of the exporter or re-consignor;

(b) the date of registration of the registered exporter or re-consignor;

(c) the date from which the registration is valid;

(d) the date of the revocation of the registration, where applicable;

(e) information on whether the registration in the GSP beneficiary country applies also to exports to Norway, Switzerland or Türkiye under the GSP schemes of those countries;

(f) the date of the last synchronisation between the REX system and the public website where the data is published.

Article 82a

Monitoring of registration in the Union

(Article 23(5) of the Code)

Without prejudice to Article 23(5), third sentence, of the Code, the customs authorities shall monitor the compliance of Union registered exporters and re-consignors with the obligations resulting from their registration, through methods and at intervals determined on the basis of risk analysis.

Article 84

Customs authorities of Member States responsible for verifying preferential origin and ensuring administrative cooperation

(Article 64(1) of the Code)

1. Member States shall notify the Commission of the names, addresses and contact details of their customs authorities which are in charge of:

(a) verifying the preferential origin of goods;

(b) ensuring administrative cooperation with the customs authorities of other Member States, in accordance with Article 66, Article 68b(3), second sub-paragraph, and Article 69(3);

(c) ensuring administrative cooperation with the competent authorities of third countries, with which the Union has preferential agreements providing for an exchange of that information with those countries;

(d) registering exporters and re-consignors of goods in the REX system, modifying and updating registration data and to revoke registration.

2. Member States shall notify the Commission immediately of any changes to the information referred to in paragraph 1.

3. The Commission shall provide:

(a) the information referred to in paragraph 1, points (a), (b) and (c), to the other Member States;

(b) the information referred to in paragraph 1, point (d), to the third countries concerned.

Article 86

Procedure for registration in the Union

(Article 64(1) of the Code)

1. To be registered in the REX system, an exporter or a re-consignor of goods established in the customs territory of the Union shall lodge an application with the competent customs authorities. The application shall be made using the form set out in Annex 22-06A, and shall comply with the requirements set out in that Annex.

1a. The competent customs authorities shall assign a number to the exporter or re-consignor of goods and shall enter into the REX system that number, the registration data and the date of acceptance of the application referred to in paragraph 1. The registration shall be valid from that date of acceptance.

2. A customs representative established in the customs territory of the Union, acting in his or her own name or on behalf of one or more persons, may apply for registration in the REX system. Where the representative and the person represented are both registered, the representative shall use the registered exporter or re-consignor number of the person being represented.

4. The competent customs authorities shall keep the data registered by them up to date. They shall modify the data in the REX system immediately after having been informed of any changes thereto by the registered exporter or re-consignor in accordance with Article 89(1). The competent customs authorities shall inform the registered exporter or re-consignor of the modification of his or her registration data.

Article 86a

Application for exporters to register in a beneficiary country

(Article 64(1) of the Code)

1. To register in the REX system, an exporter shall lodge an application with the competent authorities of the beneficiary country in which he or she has his or her headquarters or where that exporter is permanently established.

The application shall contain the particulars specified in Annex 22-06B, and shall comply with the requirements laid down in that Annex.

2. For the purposes of exports under the GSP schemes of the Union, Norway, Switzerland or Türkiye, exporters shall only be required to register once.

A registered exporter number shall be assigned to the exporter by the competent authorities of the beneficiary country with a view to exporting under the GSP schemes of the Union, Norway, Switzerland and Türkiye, to the extent that those countries have recognised the country for which the registration as a beneficiary country has taken place.

3. The registration shall be valid as of the date on which the competent authorities of a beneficiary country receive a complete and correct application for registration, in accordance with paragraph 1.

Article 87

Application of the REX system by beneficiary countries

(Article 64(1) of the Code)

1. The Commission shall publish on its website the date on which beneficiary countries start applying the REX system. The Commission shall keep that information up to date.

2. To be entitled to apply the REX system referred to in Article 68a, a beneficiary country shall submit to the Commission before the date on which the beneficiary country starts the registration of its exporters the following information:

(a) the undertaking referred to in Article 70(1);

(b) the information referred to in Article 72(1).

Article 89

Management of registration in the Union

(Article 64(1) of the Code)

1. Registered exporters or re-consignors shall immediately inform the competent customs authorities of any changes to the information which they have provided for the purposes of their registration.

2. Registered exporters or re-consignors who no longer meet the conditions for exporting goods under preferential agreements or re-consigning goods shall inform the competent customs authorities accordingly.

3. Without prejudice to Article 23(3) and Article 28(1) of the Code, the competent customs authorities shall revoke the registration of registered exporters or re-consignors, if they:

(a) have stopped their activities as registered exporters or re-consignors;

(b) no longer meet the conditions for exporting or re-consigning goods;

(c) have informed the competent customs authorities that they no longer intend to export or re-consign goods;

(d) repeatedly make out, or cause to be made out, a document on origin which contains incorrect information and leads to wrongfully obtaining preferential tariff treatment;

(e) do not comply with their obligations pursuant to the preferential agreements concerned.

4. The competent customs authorities may revoke the registration if registered exporters or re-consignors fail to keep the data concerning their registration up to date.

8. The revocation of a registration shall be cancelled in the case of an incorrect revocation. Exporters or re-consignors of goods shall be entitled to use the registered exporter or re-consignor numbers assigned to them from the date of the registration.

9. Exporters or re-consignors of goods whose registration has been revoked may make a new application for registration in accordance with Article 86. Exporters or re-consignors of goods whose registration has been revoked in accordance with paragraph 3, points (d) and (e), or paragraph 4 of this Article may only be registered again if they prove to the customs authorities of the Member State which had registered them that they have remedied the situation which led to the revocation of their registration.

Article 89a

Management of registrations in a beneficiary country

(Article 64(1) of the Code)

1. Registered exporters shall immediately inform the competent authorities of the beneficiary country of any changes to the information which they have provided for the purposes of their registration.

2. Registered exporters who no longer meet the conditions for exporting goods under the GSP scheme, or who no longer intend to export goods under the GSP scheme, shall inform the competent authorities of the beneficiary country accordingly.

3. The competent authorities of a beneficiary country shall revoke the registration of registered exporters if those registered exporters:

(a) no longer exist;

(b) no longer meet the conditions for exporting goods under the GSP scheme;

(c) have informed the competent authority of the beneficiary country that they no longer intend to export goods under the GSP scheme;

(d) repeatedly make out, or cause to be made out, a statement on origin which contains incorrect information and leads to wrongfully obtaining the benefit of preferential tariff treatment;

(e) do not respect their obligations set out in Article 91.

4. The competent authority of a beneficiary country may revoke the registration if registered exporters fail to keep the data concerning their registration up to date.

5. The competent authority of a beneficiary country shall inform registered exporters of the revocation of their registration and of the date from which the revocation takes effect.

6. The revocation of a registration shall take effect in respect of statements on origin made out after the date on which the registered exporter was informed of the revocation.

7. Judicial remedy shall be available to exporters in the event of revocation of their registration.

8. The revocation of a registration shall be cancelled in the case of an incorrect revocation. The exporter shall continue to be entitled to use the registered exporter numbers assigned to them at the time of the registration.

9. Exporters whose registration has been revoked may make a new application to register in the REX system. Exporters whose registration has been revoked in accordance with paragraph 3, point (d) or paragraph 4, may only register again if they prove to the competent authorities of the beneficiary country, which had registered them that they have remedied the situation which led to the revocation of their registration.

Article 89b

Management of registrations when a country is removed or temporarily withdrawn from, or added to, or reintroduced in the list of beneficiary countries

(Article 64(1) of the Code)

1. All registrations of exporters in a beneficiary country shall cease to be valid under the GSP scheme where the beneficiary country is removed from the list of beneficiary countries set out in Annex II to Regulation (EU) No 978/2012 or where the preferential tariff treatment granted to the beneficiary country has been temporarily withdrawn in accordance with that Regulation for all products exported from that beneficiary country.

All registrations of exporters in a beneficiary country shall be revoked by the Commission where the beneficiary country is removed from the list of beneficiary countries of the GSP schemes of the Union, Norway, Switzerland and Türkiye and where the beneficiary country does not apply the REX system in the context of a preferential agreement with the Union.

2. Where a beneficiary country is added to or reintroduced in the list of beneficiary countries set out in Annex II to Regulation (EU) No 978/2012, or where the temporary withdrawal of the preferential tariff treatment granted to the beneficiary country is terminated, the Commission shall activate or re-activate the registrations of all exporters registered in that country provided that the registration data of the exporters are available in the system and have remained valid for at least the GSP scheme of Norway, Switzerland or Türkiye.

Subsection 3

Procedural rules of origin for the *purposes of the GSP scheme of the Union*

Article 91

Obligations of registered exporters

(Article 64(1) of the Code)

1. Registered exporters shall comply with the following obligations:

(a) they shall maintain appropriate accounting records concerning the production and supply of goods qualifying for preferential tariff treatment;

(b) they shall keep available all evidence relating to the materials used in the manufacture;

(c) they shall keep all customs documentation relating to the materials used in the manufacture;

(d) they shall keep for at least three years from the end of the calendar year in which the statement on origin was made out, or longer if required by national law, records of:

(i) the statements on origin they made out;

(ii) the originating and non-originating materials, production and stock accounts;

(e) they shall provide to the competent authorities of the beneficiary country copies or a list of the statements on origin they have made out.

2. The information referred to in paragraph 1 shall allow the materials used in the manufacture of the exported products to be traced and their originating status to be confirmed. The information may be kept in an electronic format.

Article 92

General provisions on the statement on origin

(Article 64(1) of the Code)

3. The statement on origin shall contain the particulars specified in Annex 22-07. It shall be made out in English, French or Spanish.

It may be made out on any document allowing identification of the registered exporter concerned and the products involved.

The exporter shall not be required to sign the statement on origin.

4. Paragraph 3 shall also apply to the following:

(a) statements on origin made out in the Union for the purpose of bilateral cumulation;

(b) statements on origin made out in the Union for goods exported to a beneficiary country of the GSP schemes of Norway, Switzerland or Türkiye for the purpose of cumulation with materials originating in the Union.

5. Exporters, once registered, shall make out statements on origin for all originating products consigned as of the date from which their registration is valid in accordance with Article 86a(3), whatever the value of their consignment.

Article 92a

General requirement to claim preferential tariff treatment under the GSP scheme

(Article 64(1) of the Code)

Without prejudice to Article 103, a statement on origin indicating that the product fulfils the requirements set out in Articles 41 to 58, of Delegated Regulation (EU) 2015/2446 and in this Subsection, made out by a registered exporter in the beneficiary country of export, or a replacement statement on origin made out by a re-consignor of goods registered in the Union or in Norway or Switzerland, shall be the basis for the claim for preferential tariff treatment under the GSP scheme.

Article 93

Statement on origin in the case of cumulation

(Article 64(1) of the Code)

1. For the purpose of establishing the preferential origin of materials used under bilateral cumulation, regional cumulation, or cumulation with Norway, Switzerland or Türkiye, the registered exporter of a product manufactured using materials originating in a country with which cumulation is permitted shall rely on the statement on origin provided by the registered exporter of those materials.

2. For the purpose of establishing the preferential origin of materials used within the framework of extended cumulation, the registered exporter of a product manufactured using materials originating in a third country with which extended cumulation is permitted shall rely on the document on origin provided by the exporter of those materials on condition that that document has been issued or made out in accordance with the provisions of the relevant free-trade agreement between the Union and the third country concerned.

3. In the cases referred to in paragraphs 1 and 2, the statement on origin made out by the registered exporter of the product shall contain one of the following indications: "Cumulation with country(ies) x/y", "Cumul avec le(s) pays x/y", "Acumulación con el(los) país(paeses) x/y".

4. In the cases referred to in paragraph 1, the competent authorities of the beneficiary country where the materials are used shall apply the procedures laid down in Article 106 for the purpose of verifying the preferential origin of those materials.

In the cases referred to in paragraph 2, the competent authorities of the beneficiary country where the materials are used shall apply the procedures laid down in the relevant free-trade agreement of the Union for the purpose of verifying the preferential origin of those materials.

Article 99

Validity of a statement on origin

(Article 64(1) of the Code)

1. A statement on origin shall be made out for each consignment.

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

3. At the request of the importer, a single statement on origin may cover more than one consignment if the goods meet all of the following conditions:

(a) they are presented unassembled or disassembled within the meaning of General Interpretative rule 2(a) of the Harmonised System;

(b) they fall within Section XVI or Section XVII or heading 7308 or heading 9406 of the Harmonised System;

(c) they are intended to be imported by instalments, within a period determined by the customs authorities of the Member States.

The customs authorities of the Member States of importation supervising the successive releases for free circulation shall verify that the successive consignments are part of the unassembled or disassembled products for which the statement on origin has been made out.

Article 100

Admissibility of a claim for preferential tariff treatment under the GSP scheme

(Article 64(1) of the Code)

In order for a declarant to be entitled to claim preferential tariff treatment under the GSP scheme, the goods shall have been exported on or after the date on which the beneficiary country of export started applying the REX system in accordance with Article 87.

Article 101

Replacement of statements on origin in the Union for the purposes of the GSP scheme of Norway or Switzerland

(Article 64(1) of the Code)

Article 69(1), (2) and (4) shall apply for the purpose of sending all or some of the originating products to Norway or Switzerland.

Article 102

Procedure to claim preferential tariff treatment under the GSP scheme

(Article 64(1) of the Code)

1. Where a declarant claims preferential tariff treatment under the GSP scheme, reference shall be made to the statement on origin or to the replacement statement on origin in the customs declaration for release for free circulation. That reference shall be entered in the form of the code for that type of supporting document, followed by its date of making out with the format *yyyymmdd*, where *yyyy* is the year, *mm* is the month and *dd* is the day. Where the total value of the originating products consigned exceeds EUR 6 000, the declarant shall also indicate the number of the registered exporter.

Such claim may be made retrospectively in accordance with Article 56(3), second sentence, of the Code.

3. Before claiming preferential tariff treatment, the declarant shall take due care to ensure that the products fulfil the requirements set out in Articles 41 to 58 of Delegated Regulation (EU) 2015/2446 and in this Subsection, in particular by checking both of the following:

(a) that on the public website the exporter is registered in the REX system with a valid number, where the total value of the originating products consigned exceeds EUR 6 000;

(b) that the statement on origin is made out in accordance with Annex 22-07.

Article 103

Exemptions from the requirement of a statement on origin

(Article 64(1) of the Code)

1. The following products shall be exempt from the requirement of a statement on origin:

(a) products sent as small packages from private persons to private persons, the total value of which does not exceed EUR 500;

(b) products forming part of travellers' personal luggage, the total value of which does not exceed EUR 1 200.

2. The products referred to in paragraph 1 shall meet the following conditions:

(a) they are not imported by way of trade;

(b) they have been declared as meeting the conditions for benefitting from the GSP scheme;

(c) there is no doubt as to the veracity of the declaration referred to in point (b).

3. For the purposes of paragraph 2, point (a), imports shall not be considered as imports by way of trade if all the following conditions are met:

(a) the imports are occasional;

(b) the imports consist solely of products for the personal use of the recipients or travellers or their families;

(c) it is evident from the nature and quantity of the products that there is no commercial purpose.

Article 104

Discrepancies and formal errors in statements on origin

(Article 64(1) of the Code)

1. The discovery of slight discrepancies between the particulars included in a statement on origin or in the document on which a statement on origin is made out, and those mentioned in the declaration for release for free circulation of the products, shall not render the statement on origin null and void if it is duly established that the statement corresponds to the products declared.

2. Obvious formal errors such as typing errors in a statement on origin or in the document on which a statement on origin is made out, shall not cause the statement on origin to be rejected if those errors do not create doubts as to its correctness.

Article 106

Verification of claims for preferential tariff treatment

(Article 64(1) of the Code)

1. The customs authorities of the Member States shall undertake risk management and carry out customs controls in accordance with Article 46 of the Code, for the purposes of verifying claims for preferential tariff treatment under the GSP scheme.

1a. The customs authorities of the Member States may, for the purposes of the verification referred to in paragraph 1, request the declarant to provide, within a reasonable period of time which shall be specified and which may not exceed three months, any available evidence of the fulfilment of the requirements of Articles 41 to 58 of Delegated Regulation (EU) 2015/2446 and of this Subsection.

1b. Where the customs authorities of a Member State request the cooperation of the competent authorities of a beneficiary country to carry out the verification referred to in paragraph 1, they shall indicate in their request the reasons for that verification, or that it is made at random as part of risk management.

A copy of the statement on origin and any additional information or documents suggesting that the information given on that statement is incorrect may be forwarded in support of the request for verification.

The customs authorities of the requesting Member State shall set the competent authorities of the beneficiary country a six-month initial deadline to communicate the results of the verification, starting from the date of the verification request.

1c. Where there is no reply within the deadline specified in paragraph 1b or if the reply does not contain sufficient information to determine the originating status of the products, without delay and at the latest within 30 days of the deadline set in the first request or of the date of receipt of the reply containing insufficient information, a second communication shall be sent to the competent authorities of the beneficiary country, setting a further deadline of six months.

2. The customs authorities of the Member States may suspend the application of the preferential tariff treatment for the duration of the verification procedure. While awaiting either the information requested from the declarant referred to in paragraph 1a, or the results of the verification procedure referred to in paragraphs 1b and 1c, release of the products shall be offered to the declarant subject to a guarantee or any precautionary measures judged necessary.

Article 106a

Verification of replacement statements on origin made out in Norway or Switzerland – time-limits

(Article 64(1) of the Code)

1. For the purposes of the administrative cooperation referred to in point 6(a) of the Agreements in the form of Exchanges of Letters between the European Union and the Kingdom of Norway (****) and between the European Union and the Swiss Confederation (*****) on the cumulation of origin between the European Union, the Swiss Confederation, the Kingdom of Norway and the Republic of Turkey in the framework of the Generalised System of Preferences ('the Agreements'), the customs authorities of Norway or Switzerland shall inform the customs

authorities of the Member State of release for free circulation of the products of the results of the verification procedure referred to in Article 106, within 16 months of the request. Where the requested authority is not in a position to deal with the verification request, that authority shall inform the requesting customs authorities of the reasons.

Article 108(1) shall apply to requests sent to the customs authorities of Norway and Switzerland for the verification of replacement statements on origin made out on their territories, with a view to requesting those authorities to further liaise with the competent authorities in the beneficiary country.

2. For the purposes of the administrative cooperation referred to in point 6(b) of the Agreements referred to in paragraph 1, the customs authorities of Norway or Switzerland shall provide the customs authorities of the Member State of release for free circulation of the products with the initial statement on origin corresponding to the replacement statement on origin subject to verification or, where appropriate, a copy of that initial document on origin, within two months of receipt of the request.

3. The time limits referred to in paragraphs 1 and 2 shall apply to requests for administrative cooperation sent by the customs authorities of Norway or Switzerland to the customs authorities of the Member States in accordance with point 6 of the Agreements.

Article 107

Refusal to grant preferential treatment

(Article 64(1) of the Code)

1. The customs authorities of the Member State shall refuse to grant preferential tariff treatment, without being obliged to request any additional evidence or to send a request for verification to the competent authorities of the beneficiary country, where any of the following conditions is met:

(a) the products are not the same as those referred to in the statement on origin or in the replacement statement on origin;

(b) without prejudice to Article 103, the statement on origin or the replacement statement on origin for the products concerned is not in the declarant's possession ;

(c) the statement on origin, for products where the total value thereof exceeds EUR 6 000, or the replacement statement on origin has not been made out by a registered exporter;

(d) without prejudice to Article 103, the statement on origin or the replacement statement on origin has not been made out in accordance with Annex 22-07 or in accordance with Annex 22-20;

(e) the conditions set out in Article 43 of Delegated Regulation (EU) 2015/2446 are not met.

2. The customs authorities of the Member State shall refuse to grant preferential tariff treatment, following a request for verification to the competent authorities of the beneficiary country, where the customs authorities of the Member State:

(a) have received a reply according to which the exporter was not entitled to make out the statement on origin;

(b) have received a reply according to which the products do not fulfil the requirements set out in Articles 41 to 58 of Delegated Regulation (EU) 2015/2446 and in this Subsection;

(c) have not received a reply within the period referred to in Article 106(1), point (a), or have received a reply and the information provided is inadequate to determine the originating status of the product.

The first subparagraph, points (a), (b) and (c), shall apply to replacement statements on origin made out in Norway or Switzerland.

Article 108

Obligations for beneficiary countries to control the originating status of products

(Article 64(1) of the Code)

1. For the purpose of ensuring compliance with the rules concerning the originating status of products, the competent authorities of the beneficiary country shall carry out on their own initiative the following:

(a) verifications of the originating status of products;

(b) regular controls on registered exporters.

These verifications and controls shall be carried out at intervals determined on the basis of appropriate risk analysis criteria. For that purpose, the national legislation of the beneficiary countries shall require exporters to provide copies or a list of the statements on origin they have made out, in accordance with Article 91(1), point (e).

Upon receipt of a verification request referred to in Article 106, the competent authorities of the beneficiary countries shall verify, based on the information contained in the verification request, that the requirements set out in Articles 41 to 58 of Delegated Regulation (EU) 2015/2446 and in this Subsection are satisfied. The competent authorities of the beneficiary countries shall reply to the verification request within the deadline laid down in Article 106 of this Regulation.

2. The competent authorities of the beneficiary countries shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts and, where appropriate, those of producers supplying the exporter, including at the premises, or to carry out any other check considered appropriate.

3. Where the verification of a claim for preferential tariff treatment as referred to in Article 106, or any other available information appears to indicate that the rules of origin are being contravened, the beneficiary country of export shall on its own initiative or at the request of the customs authorities of the Member States or the Commission carry out appropriate inquiries or arrange for such inquiries to be carried out with due urgency to identify and prevent such contraventions. For this purpose, the Commission or the customs authorities of the Member States may participate in those inquiries.

Article 112

Ceuta and Melilla

(Article 64(1) of the Code)

1. Articles 41 to 58 of Delegated Regulation (EU) 2015/2446 shall apply in determining whether products may be regarded as originating in a beneficiary country when exported to Ceuta or Melilla or as originating in Ceuta and Melilla when exported to a beneficiary country for the purposes of bilateral cumulation.

2. Articles 84 to 93 shall apply to products exported from a beneficiary country to Ceuta or Melilla and to products exported from Ceuta or Melilla to a beneficiary country for the purposes of bilateral cumulation.

3. For the purposes mentioned in paragraphs 1 and 2, Ceuta and Melilla shall be regarded as a single territory.

(*) Commission Implementing Regulation (EU) 2020/1470 of 12 October 2020 on the nomenclature of countries and territories for the European statistics on international trade in goods and on the geographical breakdown for other business statistics (OJ L 334, 13.10.2020, p. 2, ELI: http://data.europa.eu/eli/reg_impl/2020/1470/oj).

(**) Commission Implementing Regulation (EU) 2025/512 of 13 March 2025 on technical arrangements for developing, maintaining and employing electronic systems for the exchange and storage of information under Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L, 2025/512, ELI: http://data.europa.eu/eli/reg_impl/2025/512/oj).

(***) Regulation (EU) No 978/2012 of the European Parliament and of the Council of 25 October 2012 applying a scheme of generalised tariff preferences and repealing Council Regulation (EC) No 732/2008 (OJ L 303, 31.10.2012, p. 1, ELI: http://data.europa.eu/eli/reg/2012/978/oj).

(****) Agreement in the form of an Exchange of Letters between the European Union and the Swiss Confederation on the cumulation of origin between the European Union, the Swiss Confederation, the Kingdom of Norway and the Republic of Turkey in the framework of the Generalised System of Preferences (OJ L 24, 28.1.2019, p. 3, ELI : http://data.europa.eu/eli/agree_internation/2019/116/oj).

(*****) Agreement in the form of an Exchange of Letters between the European Union and the Kingdom of Norway on the cumulation of origin between the European Union, the Swiss Confederation, the Kingdom of Norway and the Republic of Turkey in the framework of the Generalised System of Preferences (OJ L 25, 29.1.2019, p. 3, ELI : http://data.europa.eu/eli/agree_internation/2019/131/oj).';

(8) in Title II, Chapter 2, Section 2, the following Subsection 13 is added:

'Subsection 13

Procedural rules to facilitate the use of the electronic system relating to documents on origin

Article 126a

Electronic system relating to documents on origin

(Article 16(1) of the Code)

1. A centralised electronic system set up by the Commission pursuant to Article 16(1) of the Code shall be used for the processing, exchange and storage of information for the purpose of the issuance, submission, and management of verification requests, administrative cooperation and online verification of authenticity and validity relating to documents on origin provided for in preferential agreements of the Union, including for the verification of and administrative cooperation concerning supplier's declarations .

2. For each of functionalities referred to in paragraph 1, the Commission shall make the electronic Proof of origin Certificates system (the "EU e-PoC system") available to the Member States and, where provided for in preferential agreements of the Union, to third countries or territories benefitting from the measures referred to in Article 56(2), point (d) or (e), of the Code, as of the dates set out in Article 126b of this Regulation.

3. Where provided for in the preferential agreements of the Union, the Commission shall provide secure online access to the EU e-PoC system for verifying the authenticity and validity of movement certificates EUR.1 and other documents on origin to the customs authorities of third countries or territories, and public online access to information on the validity of movement certificates EUR.1.

4. The Commission shall establish an interconnection between the EU e-PoC system and the European Union Customs Single Window Certificate Exchange System (EU CSW-CERTEX) established by Regulation (EU) 2022/2399 of the European Parliament and of the Council (*). Member States shall interconnect their national single window environments for customs to EU CSW-CERTEX for the purpose of enabling the automated verification of certificates of origin.

Article 126b

Procedural rules for the use of the EU e-PoC system

(Article 64(1) of the Code)

1. Economic operators shall use the EU e-PoC system to submit applications for movement certificates EUR.1 provided for in the Regional Convention on pan-Euro-Mediterranean Preferential Rules of Origin (**) ("PEM Convention") as of 26 June 2030.

2. The customs authorities of the Member States shall use the EU e-PoC system to issue movement certificates EUR.1 provided for in the PEM Convention as of 26 June 2030.

3. Where an electronic exchange is established through the e-PoC system between the customs authorities of the Member States and those of one or more contracting parties to the PEM Convention, the customs authorities of the Member States shall use the EU e-PoC system for exchanging movement certificates EUR.1 provided for in that Convention and issued electronically with those authorities as of the date specified in the relevant agreements, but not earlier than 23 June 2032.

4. The customs authorities of the Member States shall use the EU e-PoC system or interconnect their national systems in use to the EU e-PoC for the administrative cooperation within the Union, including for the management of the verification of documents on origin and supplier's declarations, as of 26 June 2030.

5. Where provided for in agreements between the Union and contracting parties to the PEM Convention, the customs authorities of the Member States shall use the EU e-PoC system for administrative cooperation with the customs authorities of those countries or territories as of the date specified in such agreements, but not earlier than 26 June 2030.

6. The customs authorities of the Member States shall use the interconnection referred to in Article 126a(4) to automatically exchange relevant information between national customs systems and the EU e-PoC system for the purpose of verifying that the information contained in movement certificates EUR.1 provided for in the PEM Convention corresponds to the information contained in the customs declarations as of 29 June 2033.

7. The following provisions shall apply to the automated exchanges of information referred to in paragraph 6:

(a) Article 163(1), second sentence of the Code;

(b) Article 2, Article 3(1), points (a), (b) and (c), Article 4, Article 5(1) to (4), Articles 6 and 7, Article 8(1), Article 8(3), points (b) and (c), Article 8(5), Article 9, Article 10(1) and (2), and Articles 16 to 20 of Regulation (EU) 2022/2399;

(c) Article 4, Article 5(1), points (a) and (c), Article 5(2), Articles 6 to 11, Article 12(1), points (a) and (b), Article 12(2), and Articles 13 to 21 of Commission Implementing Regulation (EU) 2024/2145 (***);

(d) Article 1(1) of Commission Delegated Regulation (EU) 2024/2514 (****).

(*) Regulation (EU) 2022/2399 of the European Parliament and of the Council of 23 November 2022 establishing the European Union Single Window Environment for Customs and amending Regulation (EU) No 952/2013 (OJ L 317, 9.12.2022, p. 1, ELI: http://data.europa.eu/eli/reg/2022/2399/oj).

(**) Regional Convention on pan-Euro-Mediterranean rules of origin (OJ L 54, 26.2.2013, p. 4, ELI: http://data.europa.eu/eli/dec/2013/94(1)/oj).

(***) Commission Implementing Regulation (EU) 2024/2145 of 31 July 2024 laying down rules for information exchange in the European Union Customs Single Window Certificate Exchange System pursuant to Regulation (EU) 2022/2399 of the European Parliament and of the Council (OJ L, 2024/2145, 27.9.2024, ELI: http://data.europa.eu/eli/reg_impl/2024/2145/oj).

(****) Commission Delegated Regulation (EU) 2024/2514 of 3 July 2024 supplementing Regulation (EU) 2022/2399 of the European Parliament and of the Council by specifying the data elements to be exchanged through the European Union Customs Single Window Certificates Exchange System and amending that Regulation as regards the list of Union non-customs formalities covered by the EU Single Window Environment for Customs (OJ L, 2024/2514, 27.9.2024, ELI: http://data.europa.eu/eli/reg_del/2024/2514/oj).';

(9) Annex 22-02 is deleted;

(10) Annex 22-06 is deleted;

(11) Annex 22-06A is replaced by the text set out in Annex I to this Regulation;

(12) the text set out in Annex II to this Regulation is inserted as Annex 22-06B;

(13) Annex 22-07 is replaced by the text set out in Annex III to this Regulation;

(14) Annexes 22-08 and 22-09 are deleted;

(15) Annex 22-15 is replaced by the text set out in Annex IV to this Regulation;

(16) Annexes 22-16, 22-17, 22-18 are deleted;

(17) Annex 22-19 is deleted;

(18) Annex 22-20 is replaced by the text set out in Annex V to this Regulation.

Article 2

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 23 December 2027.

However, Article 1, points (2), (4), (5), (6), (9), (15) and (16) shall apply from 23 June 2028.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 2 June 2026.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX I

'ANNEX 22-06A

Application for registration of exporters and re-consignors in the Union (REX system)

This application is used for the registration of exporters and re-consignors in the Union, in accordance with Article 86 of this Regulation.

Representative Information
(identification and contact details of the customs representative where such representative submits the application)
EORI Number:
Name:
Address (street and number, post code, city, country):
Contact details (e-mail address, fax number and/or telephone number):

1. **Exporter Information**
(identification and contact details of the exporter / re-consignor to be registered)
EORI number:
Name:
Full Address (street and number, post code, city, country):
Contact details (e-mail address, fax number and/or telephone number):
Other Person(s):
(indicate whether the document on origin may be made out by the exporter or the re-consignor on documents issued by one or more other persons and provide information on that or those persons)
Name:
Address (street and number, post code, city, country):
Contact details (e-mail address, fax number and/or telephone number):

2. **Exporter Contact Information**
(optional information on the person(s) responsible for keeping contact with the customs authorities as regards the registration and its use by the exporter / re-consignor)
Name:
Address (street and number, post code, city, country):
Contact details (e-mail address, fax number and/or telephone number):

3. **Exporter Activities**
(specify at least one activity of the exporter and/or re-consignor to be registered)
Producing:
Trading:
Re-consigning:

4. **Description of Goods**
(indicate at least one type of goods for which the registered exporter / re-consignor may make out documents on origin / replacement statements on origin)
Harmonised System Code (HS headings or chapters where goods fall within more than 20 HS headings):
Description:

5. **Undertakings**

The undersigned hereby:
— declares that the information provided in this application is accurate and complete;
— certifies that no previous registration has been revoked; conversely, certifies that the situation which led to any such revocation has been remedied;
— undertakes to make out documents on origin only for goods which qualify for preferential treatment and comply with the origin rules specified for those goods in the preferential agreement concerned;
— undertakes to maintain appropriate commercial accounting records for production/supply of goods qualifying for preferential treatment and to keep all the requisite documents and information, in an appropriate form, for as long as required by the preferential agreement concerned, and at least three years from the end of the calendar year in which the statement on origin or the other document on origin was made out;

— undertakes to immediately notify the customs authorities of changes to the information provided for the purpose of this registration;
— undertakes to provide the customs authorities with all the requisite documents and information, in an appropriate form, and all the assistance necessary for the completion of customs formalities and controls;
— undertakes to accept the monitoring of this registration and any checks on the accuracy of documents on origin made out, including verification of accounting records and visits to his or her premises by the Commission or the customs authorities;
— undertakes to request the revocation of his or her registration in the system, should he or she no longer meet the conditions for exporting goods under preferential agreements applying the Registered Exporter system, or re-consigning goods within the Union;
— undertakes to request the revocation of his or her registration in the system, should he or she no longer intend to use the Registered Exporter system.

Place of signature of the authorised signatory ([1]):
Date of signature of the authorised signatory:
Name of the authorised signatory:
Job Title of the authorised signatory:

6. **Prior specific and informed consent of exporter to the publication of his or her data on the public website**

The undersigned is hereby informed that the information supplied in this application may be disclosed to the public via the public website. The undersigned accepts the publication of this information via the public website. The undersigned may withdraw his or her consent to the publication of this information via the public website by sending a request to the customs authorities responsible for the registration.

Place of signature of the authorised signatory ([1]):
Date of signature of the authorised signatory:
Name of the authorised signatory:
Job Title of the authorised signatory:

7. **Box for official use by customs authorities**

Registration Number of the exporter or re-consignor: …
Date of registration: …
Date from which the registration is valid: …

Signature and stamp ([1])

([1]) Where the application for registration or other exchanges of information between exporters or re-consignors and customs authorities are made using electronic data-processing techniques, the signature referred to in boxes 5, 6 and 7 shall be replaced by an electronic authentication.

Information notice
concerning the protection and processing of personal data incorporated in the system

1. Where the Commission processes personal data contained in this application, Regulation (EU) 2018/1725 of the European Parliament and of the Council [1] applies.

2. Personal data in respect of the application are processed for the purpose of the application of rules on preferential origin pertaining to the Union preferential agreements. These rules constitute the legal basis for processing personal data in respect of the application.

3. The customs authority in the Member State where the application has been submitted is the data controller with respect to processing of the data in the REX system.

   The list of the competent customs authorities is published on the website of the Commission.

4. Access to all data of this application is granted through a user ID/password to users in the Commission, the competent authorities of beneficiary countries and the customs authorities in the Member States, Norway, Switzerland and Türkiye.

5. The data of a revoked registration shall be kept by the competent authorities of the beneficiary country in the REX system for 10 calendar years. This period shall run from the end of the year in which the revocation of a registration has taken place.

6. The data subject has a right of access to the data relating to him or her that will be processed through the REX system and, where appropriate, the right to rectify, erase or block data in accordance with Regulation (EU) 2018/1725.

7. Complaints can be addressed to the relevant national data protection authority. The contact details of the national data protection authorities are available on the website of the Commission, Directorate-General for Justice:
   https://digital-strategy.ec.europa.eu/en/library/list-personal-data-protection-competent-authorities

   You have the right to have recourse (i.e. you can lodge a complaint) to the European Data Protection Supervisor (edps@edps.europa.eu) if you consider that your rights under Regulation (EU) 2018/1725 have been infringed as a result of the processing of your personal data by the data controller.

[1] Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC (OJ L 295, 21.11.2018, p. 39, ELI: http://data.europa.eu/eli/reg/2018/1725/oj).’

ANNEX II

‘*ANNEX 22-06B*

Application for registration of exporters in third countries (REX System)

This application is used for the registration of exporters in third countries, in accordance with Article 80 of this Regulation.

1. **Exporter Information**
(identification and contact details of the exporter to be registered)
Identification number (optional):
Name:
Full Address (street and number, post code, city, country):
Contact details (e-mail address, fax number and/or telephone number):
Other Person(s):
(indicate whether the document on origin may be made out by the exporter on documents issued by one or more other persons and provide information on that or those persons)
Name:
Address (street and number, post code, city, country):
Contact details (e-mail address, fax number and/or telephone number):

2. **Exporter Contact Information**
(optional information on the person(s) responsible for keeping contact with the competent authorities as regards the registration and its use by the exporter)
Name:
Address (street and number, post code, city, country):
Contact details (e-mail address, fax number and/or telephone number):

3. **Exporter Activities**
(specify at least one activity of the exporter to be registered)
Producing:
Trading:

4. **Description of Goods**
(indicate at least one type of goods for which the registered exporter may make out documents on origin)
Harmonised System Code (HS headings or chapters where goods fall within more than 20 HS headings):
Description:

5. **Undertakings**

The undersigned hereby:
— declares that the information provided in this application is accurate and complete;
— certifies that no previous registration has been revoked; conversely, certifies that the situation which led to any such revocation has been remedied;
— undertakes to make out documents on origin only for goods which qualify for preferential treatment and comply with the origin rules specified for those goods in the preferential agreement concerned;
— undertakes to maintain appropriate commercial accounting records for production/supply of goods qualifying for preferential treatment and to keep them for as long as required by the preferential agreement concerned, and at least three years from the end of the calendar year in which the document on origin was made out;
— undertakes to immediately notify the competent authorities of changes as they arise to his or her registration data since acquiring the number of registered exporter;
— undertakes to cooperate with the competent authorities responsible for the registration;
— undertakes to accept any checks on the accuracy of his or her statements on origin, including verification of accounting records and visits to his or her premises by the competent authorities responsible for the registration;

— undertakes to request the revocation of his or her registration in the system, should he or she no longer meet the conditions for exporting any goods under the preferential agreement concerned;
— undertakes to request the revocation of his or her registration in the system, should he or she no longer intend to export such goods under the preferential agreement concerned.

Place, date, signature of authorised signatory, name and job title ([1])

6. **Prior specific and informed consent of exporter to the publication of his or her data on the public website**

The undersigned is hereby informed that the information supplied in this application may be disclosed to the public via the public website. The undersigned accepts the publication of this information via the public website. The undersigned may withdraw his or her consent to the publication of this information via the public website by sending a request to the competent authorities responsible for the registration.

Place, date, signature of authorised signatory, name and job title ([1])

7. **Box for official use by competent authority**

The applicant is registered under the following number:
Registration Number: …
Date of registration: …
Date from which the registration is valid: …
Signature and stamp ([1])

([1]) Where the application for registration or other exchanges of information between exporters or re-consignors and customs authorities are made using electronic data-processing techniques, the signature referred to in boxes 5, 6 and 7 shall be replaced by an electronic authentication.

Information notice
concerning the protection and processing of personal data incorporated in the system

1. Where the competent authorities of a third country implementing Regulation (EU) 2016/679 of the European Parliament and of the Council* process personal data contained in this application for registration, the relevant national provisions implementing that Regulation apply.

2. Personal data in respect of this application are processed for the purpose of rules of origin as defined in the relevant legislation pertaining to preferential agreements of the Union or to the GSP schemes of Norway, Switzerland or Türkiye. The said legislation constitutes the legal basis for processing personal data in respect of this application.

3. The competent authority responsible for registration in a third country where this application has been submitted is the controller with respect to processing of the data in the REX system.

   The list of competent authorities responsible for registration is published on the website of the Commission.

4. Access to all data of this application is granted through a user ID/password to users in the competent authorities responsible for registration the third country concerned, the Commission and the customs authorities in the Member States, for the purposes of preferential agreements of the Union, and the competent authorities responsible for registration in Norway, Switzerland and Türkiye, for the purposes of their respective GSP schemes.

5. The data of a revoked registration shall be kept in the REX system for 10 calendar years by the competent authorities responsible for registration in the third country concerned. This period shall run from the end of the year in which the revocation of a registration has taken place.

6. The data subject has a right of access to the data relating to him or her that will be processed through the REX system and, where appropriate, the right to rectify, erase or block data in accordance with the national laws implementing Regulation (EU) 2016/679. Any requests for right of access, rectification, erasure or blocking shall be submitted to and processed by the competent authorities responsible for registration in the third country concerned. Where the registered exporter has submitted a request for the exercise of that right to the Commission, the Commission shall forward such requests to the competent authorities responsible for registration in the third country concerned. If the registered exporter failed to obtain his or her rights from the controller of data, the registered exporter shall submit such request to the Commission acting as data controller. The Commission shall have the right to rectify, erase or block the data.

7. Complaints can be addressed to the relevant national data protection authority. The contact details of the national data protection authorities are available on the website of the Commission, Directorate-General for Justice:
   https://digital-strategy.ec.europa.eu/en/library/list-personal-data-protection-competent-authorities

   You have the right to have recourse (i.e. you can lodge a complaint) to a competent authority responsible for registration in the third country concerned if you consider that your rights under the relevant national provisions implementing Regulation (EU) 2016/679 have been infringed as a result of the processing of your personal data by the data controller.

([1]) Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (OJ L 119, 4.5.2016, p. 1, ELI: http://data.europa.eu/eli/reg/2016/679/oj).'

ANNEX III

'ANNEX 22-07

Text of the statement on origin for the purposes of the Union GSP scheme

A statement on origin shall be made out using the text set out in this Annex in one of the following linguistic versions. If the statement on origin is handwritten, it shall be written in ink in printed characters. The statement on origin shall be drawn up in accordance with the respective footnotes. The footnotes do not have to be reproduced.

French language version

L'exportateur … (Numéro d'exportateur enregistré ([1])) des produits couverts par le présent document déclare que, sauf indication claire du contraire ([2]), ces produits ont l'origine préférentielle … ([3]) au sens des règles d'origine du Système des préférences tarifaires généralisées de l'Union européenne.

(Cumul) ([4])

(Lieu et date) ([5])

(Nom et adresse complète de l'exportateur) ([6])

(Nom et adresse complète du destinataire) ([7])

English language version

The exporter … (Number of Registered Exporter ([1])) of the products covered by this document declares that, except where otherwise clearly indicated ([2]), these products are of … preferential origin ([3]) according to rules of origin of the Generalised System of Preferences of the European Union.

(Cumulation) ([4])

(Place and date) ([5])

(Name and full address of the exporter) ([6])

(Name and full address of the consignee) ([7])

Spanish language version

El exportador … (Número de exportador registrado ([1])) de los productos incluidos en el presente documento declara que, salvo indicación en sentido contrario ([2]), estos productos gozan de un origen preferencial … ([3]) en el sentido de las normas de origen del Sistema de preferencias generalizado de la Unión europea.

([1]) Indicate the REX number by which the exporter is identified.
([2]) Describe in the document used to make out the statement on origin the products covered by the statement and clearly identify the products not covered.
([3]) Indicate the country of origin of the products.
When the statement on origin relates to products originating in the Union, the exporter must indicate that origin by means of the symbol "EU".
When the statement on origin relates, in whole or in part, to products originating in Ceuta and Melilla, the exporter must indicate that origin by means of the symbol "CM".
([4]) In case of bilateral cumulation, regional cumulation, cumulation with Norway, Switzerland or Türkiye, or extended cumulation, the statement on origin shall contain one of the following indications: "Cumulation with country(ies) x/y", "Cumul avec le(s) pays x/y", "Acumulación con el(los) país(paeses) x/y".
([5]) That information may be omitted if it is contained in the document used to make out the statement on origin, and the statement is made out at the same place and same date as that document.
([6]) That information may be omitted if it is contained in the document used to make out the statement on origin, and the exporter is also the person issuing that document.
([7]) That information may be omitted if it is contained in the document used to make out the statement on origin.'

(Acumulación) [4]

(Lugar y fecha) [5]

(Nombre y dirección completa del exportador) [6]

(Nombre y dirección completa del destinatario) [7]

ANNEX IV

‘ANNEX 22-15

Supplier’s declaration referred to in Article 61(3)

TITLE I

DATA REQUIREMENTS

CHAPTER 1

Introductory notes to the data requirements table

1. This Annex describes the data elements (D.E.) required as particulars of the supplier’s declaration, in accordance with Article 61(3) of this Regulation.

   Those data elements are organised in data groups (D.G.) and, where appropriate, data sub-groups (D.SG.). A D.E. number is composed of three digits and structured as follows: [1st digit: *D.G. number*].[2nd digit: *D.SG. number – in the absence of D.SG., that number is zero*][3rd digit: *sequential number*].

2. The data elements which may be provided for each type of supplier’s declaration are set out in the data requirements table in Chapter 3. Chapter 2 provides information on data requirements table column headings and data groups.

3. The data requirements table in Chapter 3 determines the status of each data element; meaning whether it is mandatory (“M”) or optional (“O”) for the supplier, and whether it is relevant at declaration (“D”) or item (“I”) level. Blank boxes in columns 3 to 8 of the table mean that there is no such status for the D.E. at stake, insofar as the column is concerned. The optional status of a data element for the supplier as determined in this Annex is without prejudice to contractual arrangements between the supplier and the customer providing otherwise.

4. The “M” or “O” symbols have no bearing on the fact that certain data elements are required only where the type of supplier’s declaration or the circumstances warrant it. They may be complemented by conditions or clarifications listed in Notes of the data requirements table in Chapter 3.

5. The specific provisions and codes in relation to data requirements set out in Title II shall apply without prejudice to the status of the data element concerned, as defined in the data requirements table in Chapter 3.

6. Without affecting the obligation for the supplier to provide data in accordance with this Annex and without prejudice to Article 61(4) and (5), the content of the data provided by the supplier to the customer for a given requirement is based on the information as known by the supplier at the time the supplier’s declaration is provided to the customer.

7. In pdf or printed versions of the supplier’s declarations, codes may be replaced by their meaning in plain language.

CHAPTER 2

Table legend

Section 1

Column headings

Column No	Column heading	Column content
1	D.E. No.	Order number allocated to the data element concerned (beginning with the number of the data group)
2	Data element	Name of the data element concerned

Column No	Column heading	Column content
3	SDS1	Status of the data element concerned in a Supplier's Declaration for a Single consignment of goods having preferential origin
4	SDS2	Status of the data element concerned in a Supplier's Declaration for a Single consignment of goods not having preferential origin
5	SDS3	Status of the data element concerned in a Supplier's Declaration for a Single consignment of goods having and goods not having preferential origin
6	SDM1	Status of the data element concerned in a Supplier's Declaration for Multiple consignments of goods having preferential origin
7	SDM2	Status of the data element or sub-element concerned in a Supplier's Declaration for Multiple consignments of goods not having preferential origin
8	SDM3	Status of the data element concerned in a Supplier's Declaration for Multiple consignments of goods having and goods not having preferential origin

Section 2

Data groups and Sub–groups

Group No	Title	Sub-group No	Title
Group 1	Declaration	1.1	Type and text
		1.2	Documents
Group 2	Parties	2.1	Supplier
		2.2	Representative
		2.3	Customer
Group 3	Dates		
Group 4	Customs		
Group 5	Goods	5.1	Goods identification
		5.2	Goods origin
Group 6	Materials	6.1	Non-originating materials
		6.2	Originating materials
Group 7	Other data elements	7.1	Cumulation
		7.2	Accounting segregation

CHAPTER 3

Data requirements table

1	2	3	4	5	6	7	8
D.E. No	Data element	SDS1	SDS2	SDS3	SDM1	SDM2	SDM3
	1. **Declaration**						
	1.1. **Type and text**						

1	2	3	4	5	6	7	8
D.E. No	Data element	SDS1	SDS2	SDS3	SDM1	SDM2	SDM3
1.11	***Declaration type***	M	M	M	M	M	M
		D	D	D	D	D	D
1.12	***Additional declaration type***	M	M	M	M	M	M
		D	D	D	D	D	D
1.13	***Declaration text***	M	M	M	M	M	M
		D	D	D	D	D	D
	1.2. **Documents**						
1.21	***Document reference number***	O (1)	O (1)	O (1)	O (1)	O (1)	O (1)
		D	D	D	D	D	D
	2. **Parties**						
	2.1. **Supplier**						
2.11	***Name***	M	M	M	M	M	M
		D	D	D	D	D	D
2.12	***Identification number***	M	M	M	M	M	M
		D	D	D	D	D	D
2.13	***Type of person***	O	O	O	O	O	O
		D	D	D	D	D	D
2.14	***Address***	M	M	M	M	M	M
		D	D	D	D	D	D
2.15	***Contact person***	O	O	O	O	O	O
		D	D	D	D	D	D
	2.2. **Representative**						
2.21	***Name***	O	O	O	O	O	O
		D	D	D	D	D	D
2.22	***Identification number***	O (2)	O (2)	O (2)	O (2)	O (2)	O (2)
		D	D	D	D	D	D

1	2	3	4	5	6	7	8
D.E. No	Data element	SDS1	SDS2	SDS3	SDM1	SDM2	SDM3
2.23	***Type of person***	O	O	O	O	O	O
		D	D	D	D	D	D
2.24	***Status***	O (2)	O (2)	O (2)	O (2)	O (2)	O (2)
		D	D	D	D	D	D
2.25	***Address***	O (2)	O (2)	O (2)	O (2)	O (2)	O (2)
		D	D	D	D	D	D
2.26	***Contact person***	O (2)	O (2)	O (2)	O (2)	O (2)	O (2)
		D	D	D	D	D	D
	2.3. **Customer**						
2.31	***Name***	M	M	M	M	M	M
		D	D	D	D	D	D
2.32	***Identification number***	O	O	O	O	O	O
		D	D	D	D	D	D
2.33	***Type of person***	O	O	O	O	O	O
		D	D	D	D	D	D
2.34	***Address***	M	M	M	M	M	M
		D	D	D	D	D	D
2.35	***Contact person***	O	O	O	O	O	O
		D	D	D	D	D	D
	3. **Dates**						
3.01	***Date of making out***	M	M	M	M	M	M
		D	D	D	D	D	D
3.02	***Start date***				M	M	M
					D	D	D
3.03	***End date***				M	M	M
					D	D	D
	4. **Customs**						
4.01	***Customs authority***	O	O	O	O	O	O
		D	D	D	D	D	D

1	2	3	4	5	6	7	8
D.E. No	Data element	SDS1	SDS2	SDS3	SDM1	SDM2	SDM3
	5. **Goods**						
	5.1 **Goods identification**						
5.11	***Goods item number***	O	O	O	O	O	O
		I	I	I	I	I	I
5.12	***Description***	M	M	M	M	M	M
		I	I	I	I	I	I
5.13	***Commodity code***	M	M	M	M	M	M
		I	I	I	I	I	I
5.14	***Value***	O	M	M (5)	O	M	M (5)
		I	I	I	I	I	I
5.15	***Weight***	O	M	M (5)	O	M	M (5)
		I	I	I	I	I	I
	5.2. **Goods origin**						
5.21	***Originating status***	M	M	M	M	M	M
		I (A)	I (A)	I (A)	I (A)	I (A)	I (A)
5.22	***Country of preferential origin***	M		M (3)	M		M (3)
		I (A)		I (A)	I (A)		I (A)
5.23	***Preferential agreement***	M	O	M (3)	M	O	M (3)
		I (A)	I	I (A)	I (A)	I	I (A)
5.24	***Origin legal framework***	M	M	M	M	M	M
		I (A)	I	I (A)	I (A)	I	I (A)
5.25	***Origin criteria***	M (4)		M (3)(4)	M (4)		M (3)(4)
		I (A)		I (A)	I (A)		I (A)
	6. **Materials**						
	6.1. **Non-originating materials**						
6.11	***Description***		M	M (5)		M	M (5)
			I	I		I	I

1	2	3	4	5	6	7	8
D.E. No	Data element	SDS1	SDS2	SDS3	SDM1	SDM2	SDM3
6.12	***Commodity code***		M	M (5)		M	M (5)
			I	I		I	I
6.13	***Value***		M	M (5)		M	M (5)
			I	I		I	I
6.14	***Weight***		M	M (5)		M	M (5)
			I	I		I	I
6.15	***Processing***		M	M (5)		M	M (5)
			I	I		I	I
	6.2. **Originating materials**						
6.21	***Country of preferential origin***		M	M (5)		M	M (5)
			I (B)	I (B)		I (B)	I (B)
6.22	***Preferential agreement***		M	M (5)		M	M (5)
			I (B)	I (B)		I (B)	I (B)
6.23	***Origin legal framework***		M	M (5)		M (B)	M (5)
			I (B)	I (B)		I (B)	I (B)
	7. **Other data elements**						
	7.1. **Cumulation**						
7.11	***Application***	M	M	M	M	M	M
		I (C)	I (C)	I (C)	I (C)	I (C)	I (C)
7.12	***Type***	O (6)	O (6)	O (6)	O (6)	O (6)	O (6)
		I (C)	I (C)	I (C)	I (C)	I (C)	I (C)
7.13	***Country of preferential origin***	M (6)	M (6)	M (6)	M (6)	M (6)	M (6)
		I (C)	I (C)	I (C)	I (C)	I (C)	I (C)
7.14	***Preferential agreement***	M (6)	M (6)	M (6)	M (6)	M (6)	M (6)
		I (C)	I (C)	I (C)	I (C)	I (C)	I (C)

1	2	3	4	5	6	7	8
D.E. No	Data element	SDS1	SDS2	SDS3	SDM1	SDM2	SDM3
	7.2. **Accounting segregation**						
7.21	***Application***	M		M	M		M
		I (D)		I (D)	I (D)		I (D)
7.22	***Type***	M (7)		M (7)	M (7)		M (7)
		I (D)		I (D)	I (D)		I (D)
7.23	***Text***	M (7)		M (7)	M (7)		M (7)
		I (D)		I (D)	I (D)		I (D)
7.24	***Preferential agreement***	M (7)		M (7)	M (7)		M (7)
		I (D)		I (D)	I (D)		I (D)

Notes

Note number	Note description
(1)	This information shall be provided only where the particulars of the supplier's declaration are not all contained in one single data set or document.
(2)	Where the name of a representative is mentioned under D.E. 2.21, this information shall be provided.
(3)	This information shall be provided only in relation with the goods having preferential origin, covered by the supplier's declaration.
(4)	This information shall be provided only where the rules of origin for the purposes of the preferential agreement concerned require it.
(5)	This information shall be provided, where relevant, only in relation with the goods not having preferential origin, covered by the supplier's declaration.
(6)	This information shall be provided only where it is indicated under D.E. 7.11 that a system of cumulation of origin has been applied. And, if so, the information mentioned in D.E. 7.12 may be provided.
(7)	This information shall be provided only where it is indicated under D.E. 7.21 that a system of accounting segregation has been applied.
(A)	Where a supplier's declaration covers goods having the same originating status (D.E. 5.21) and, in case of goods having preferential origin, the same country of preferential origin (D.E. 5.22), under the same preferential agreement (D.E. 5.23) and origin legal framework (D.E. 5.24), this information may be provided at declaration level (D) and omitted at item level (I).
(B)	Where a supplier's declaration covers goods not having preferential origin, produced from originating materials having the same country of preferential origin (D.E. 6.21), under the same preferential agreement (D.E. 6.22) and origin legal framework (D.E. 6.23), this information may be provided at declaration level (D) and omitted at item level (I)

Note number	Note description
(C)	Where cumulation has been applied to all the goods covered by a supplier's declaration under the same preferential agreement (D.E. 7.14), this information may be provided at declaration level (D) and omitted at item level (I)
(D)	Where accounting segregation has been applied to all the goods covered by a supplier's declaration under the same preferential agreement (D.E. 7.23), this information may be provided at declaration level (D) and omitted at item level (I)

TITLE II

SPECIFIC PROVISIONS AND CODES IN RELATION WITH DATA REQUIREMENTS

Introduction:

The specific provisions and codes contained in this Title shall apply to the data elements referred to in the data requirements table in Title I, Chapter 3, of this Annex, insofar as those data elements are used, because either they are mandatory, or the supplier opted to use them, in accordance with that table.

	Group 1 – Declaration
1.1	**Type and text**
	The data elements below aim at providing information on the type and nature of the supplier's declaration
1.11	***Declaration type***
	Indicate whether the supplier's declaration is made out for a single consignment or for multiple consignments. Enter the relevant code, as follows: **SDS:** supplier's declaration for a single consignment **SDM:** supplier's declaration for a multiple consignment
1.12	***Additional declaration type***
	Indicate whether the supplier's declaration is made out for goods having preferential origin, or goods not having preferential origin, or goods having and goods not having preferential origin. Enter the relevant code, as follows: 1: only goods having preferential origin 2: only goods not having preferential origin 3: goods having and goods not having preferential origin
1.13	***Declaration text***
	Enter the following supplier's statement and undertakings: *"I, supplier of the goods covered by this declaration, assume responsibility for the accuracy and completeness of the information it contains regarding the determination of the originating status of those goods, and the authenticity, accuracy and validity of any supporting document.* *I undertake to inform immediately the customer, to whom those goods were supplied, where this declaration was incorrect or is no longer applicable in relation to some or all of the goods concerned.* *I undertake to make available at any time to the competent customs authorities, upon their request, the supplier's declaration and any further supporting documents they would require."*

	Group 1 – Declaration
1.2	**Documents**
1.21	***Document reference number***
	Where the particulars of the supplier's declaration are not all contained in one single data set or document, indicate the reference(s) of the relevant set(s) or document(s) containing those particulars.

	Group 2 – Parties
2.1	**Supplier**
	The data elements below aim at providing information on the supplier
2.11	***Name***
	Enter the full name and, where applicable, the legal form of the supplier
2.12	***Identification number***
	Indicate the number by which the supplier is identified, in accordance with the Union legislation in force
2.13	***Type of person***
	Indicate the type of person the supplier is, as defined in Article 5(4) of the Code. Enter the relevant code, as follows: 1: natural person 2: legal person 3: association of persons which is not a legal person but which is recognised under Union or national law as having the capacity to perform legal acts
2.14	***Address***
	Indicate the precise address of the supplier (name of the street, number of building or facility, P.O. box information, postcode, city, specific region or province, country)
2.15	***Contact person***
	Indicate the name, phone number and e-mail address of a contact person, for communication purposes
2.2	**Representative**
	The data elements below aim at providing, where applicable, information on the representative
2.21	***Name***
	Enter the full name and, where applicable, the legal form of the representative
2.22	***Identification number***
	Indicate the number of the representative
2.23	***Type of person***
	Indicate the type of person the representative is, as defined in Article 5(4) of the Code. Enter the relevant code, as follows: 1: natural person 2: legal person 3: association of persons which is not a legal person but which is recognised under Union or national law as having the capacity to perform legal acts

	Group 2 – Parties
2.24	***Status***
	Indicate the status of the representative. Where the representation is indirect, the supplier's declaration shall mention the same person as representative and supplier, even though such supplier acts, as representative, on behalf of other persons. Enter the relevant code, as follows: 1. Representative (direct representation within the meaning of Article 18(1) of the Code) 2. Representative (indirect representation within the meaning of Article 18(1) of the Code).
2.25	***Address***
	Indicate the precise address of the representative (name of the street, number of building or facility, P.O. box information, postcode, city, specific region or province, country)
2.26	***Contact person***
	Indicate the name, phone number and e-mail address of a contact person, for communication purposes
2.3	**Customer**
	The data elements below aim at providing information on the customer
2.31	***Name***
	Enter the full name and, where applicable, the legal form of the customer
2.32	***Identification number***
	Indicate the number of the customer
2.33	***Type of person***
	Indicate the type of person the customer is, as defined in Article 5(4) of the Code. Enter the relevant code, as follows: 1: natural person 2: legal person 3: association of persons which is not a legal person but which is recognised under Union or national law as having the capacity to perform legal acts
2.34	***Address***
	Indicate a relevant address of the customer.
2.35	***Contact person***
	Indicate the name, phone number and e-mail address of a contact person, for communication purposes

	Group 3 – Dates
3.01	***Date of making out***
	Indicate the date on which the supplier's declaration is made out.
3.02	***Start date***
	Indicate the date of commencement of the period of validity of the supplier's declaration, which may not be more than 12 months before or more than 6 months after the date of making out.

	Group 3 – Dates
3.03	***End date***
	Indicate the date of end of the period of validity of the supplier's declaration, which may not be more than 24 months after the start date.

	Group 4 – Customs
4.01	***Customs authority***
	Indicate the customs authority responsible for the verification of the supplier's declaration

	Group 5 – Goods
5.1	**Goods identification**
	The data elements below aim at identifying the goods covered by the supplier's declaration
5.11	***Goods item number***
	Item number assigned to the goods by the supplier, where there is more than one item of goods covered by the supplier's declaration. The supplier may, in addition and upon the customer's request, indicate the item number assigned to the goods by the customer.
5.12	***Description***
	Provide a plain language description of the goods, precise enough to allow identifying them and the rules of origin applied for the determination of their originating status.
5.13	***Commodity code***
	Indicate at appropriate HS or CN level, upon the customer's request and where necessary to complete the description of the goods (D.E. 5.12), the commodity code number corresponding to the goods in question.
5.14	***Value***
	Indicate the value of the goods not having preferential origin covered by the supplier's declaration, per unit, where relevant for the acquisition of preferential origin by products to be subsequently obtained from those goods. 'Value' means the ex-works price of the goods, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the goods in the Union.
5.15	***Weight***
	Indicate the weight of the goods not having preferential origin covered by the supplier's declaration, per unit, where relevant for the acquisition of preferential origin by products to be subsequently obtained from those goods. 'Weight' means the net mass of the goods.
5.2	**Goods origin**
	The data elements below aim at providing information on the originating status of the goods covered by the supplier's declaration

	Group 5 – Goods
5.21	***Originating status***
	Indicate the originating status of the goods in accordance with its definition in Article 60(5) of this Regulation. See also Note (A) on the data requirements table. Enter the relevant code, as follows: 1: goods having preferential origin 2: goods not having preferential origin 9: where relevant, goods not covered (e.g. goods listed in a document used for making out the declaration but not covered by it)
5.22	***Country of preferential origin***
	Indicate the Union or the country or region/group of countries of preferential origin of the goods. Enter the relevant Union code for the Union or the country or region/group of countries concerned. Where the goods have acquired preferential origin in several countries or region/groups of countries, the supplier's declaration may enter the relevant codes for all the countries of preferential origin concerned.
5.23	***Preferential agreement***
	Indicate the country or region/group of countries with which the Union has the preferential agreement under which the preferential origin of the goods was determined Enter the relevant Union code for the country or region/group of countries concerned. Where the preferential origin of the goods may be determined in the context of more than one preferential agreement with a country or a region/group of countries, indicate the preferential agreement concerned. Where the preferential origin of that country or a region/group of countries is acquired under more than one of those agreements, the supplier's declaration may indicate all those agreements.
5.24	***Origin legal framework***
	Where the preferential origin of the goods may be determined in the context of a preferential agreement with a country or a region/group of countries, under more than one set of preferential rules of origin, indicate the legal framework, or frameworks used to determine the preferential origin. Where the country or region/group of countries is a Contracting Party to the Regional Convention on pan-Euro-Mediterranean preferential rules of origin (PEM Convention), the legal framework, or frameworks to indicate are the PEM Convention and/or the PEM transitional rules of origin. Enter the relevant codes, as follows: 1: PEM Convention 2: PEM transitional rules of origin 3: PEM Convention and transitional rules of origin ('PEM permeability') Where no legal framework is indicated, by default the supplier's declaration shall be considered as indicating that the PEM Convention was used to determine the preferential origin of the goods.
5.25	***Origin criteria***
	Indicate the criteria fulfilled to consider the goods as having preferential origin. Enter the relevant codes, as resulting from the rules of origin for the preferential agreement concerned.

	Group 6 – Materials
6.1	**Non-originating materials**
	The data elements below aim at providing information on each type of non-originating materials used in the production of non-originating goods covered by the supplier's declaration.

	Group 6 – Materials
6.11	***Description***
	Provide a plain language description of each type of non-originating materials used in the production of the non-originating goods, precise enough to allow identifying and distinguish them.
6.12	***Commodity code***
	Indicate, where relevant for the determination of the originating status of the goods, the commodity code corresponding to each type of non-originating materials used in the production of the non-originating goods. Enter the Harmonised System (HS) heading code or, where relevant, the HS sub-heading code or the Combined Nomenclature (CN) code of the materials.
6.13	***Value***
	Indicate, where relevant for the determination of the originating status of the goods, the exact value of each type of non-originating materials used, per unit of non-originating goods. 'Value' 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 in the Union.
6.14	***Weight***
	Indicate, where relevant for the determination of the originating status of the goods, the weight of each type of non-originating materials used, per unit of non-originating goods. 'Weight' means the [net mass] of the non-originating materials used.
6.15	***Processing***
	Indicate, where relevant for the determination of the originating status of the goods, the working or processing operations carried out on each type of non-originating materials used.
6.2	**Originating materials**
	The data elements below aim at certifying and identifying, where appropriate, the preferential origin of all the materials used in the production of the non-originating goods, other than the non-originating materials identified under D.E. 6.10. See also Note (B) on the data requirements table.
6.21	***Country of preferential origin***
	Indicate the Union or the country or region/group of countries of preferential origin of the materials. Enter the relevant Union code for the Union or the country or region/group of countries concerned. Where the materials have acquired preferential origin in several countries or region/groups of countries, the relevant codes may be entered for all the countries of preferential origin concerned.
6.22	***Preferential agreement***
	Indicate the country or region/group of countries with which the Union has the preferential agreement under which the preferential origin of the materials was determined. Enter the relevant Union code for the country or region/group of countries concerned. Where the preferential origin of the materials may be determined in the context of more than one preferential agreement with a country or a region/group of countries, indicate the preferential agreement concerned. Where the preferential origin of that country or a region/group of countries is acquired under more than one of those agreements, the supplier's declaration may indicate all those agreements.

	Group 6 – Materials
6.23	***Origin legal framework***
	Where the preferential origin of the goods may be determined in the context of a preferential agreement with a country or a region/group of countries, under more than one set of preferential rules of origin, indicate the legal framework, or frameworks used to determine the preferential origin. Where the country or region/group of countries is a Contracting Party to the PEM Convention, the legal framework, or frameworks to indicate are the PEM Convention and/or the PEM transitional rules of origin. Where no legal framework is indicated, by default the supplier's declaration shall be considered as indicating that the PEM Convention was used to determine the preferential origin of the goods.

	Group 7 – Other data elements
7.1	**Cumulation**
	The data elements below aim at providing information on whether a cumulation system was applied, of which type and with which materials
7.11	***Application***
	Indicate whether a system of cumulation of origin was applied to the goods. Enter the relevant code, as follows: 1: cumulation applied 2: no cumulation applied
7.12	***Type***
	Indicate, where a cumulation was applied, the type of cumulation applied.
7.13	***Country of preferential origin***
	Indicate the Union or the country or region/group of countries of preferential origin of the materials. Enter the relevant Union code for the Union or the country or region/group of countries concerned.
7.14	***Preferential agreement***
	Indicate the country or region/group of countries with which the Union has the preferential agreement under which the preferential origin of the materials was determined Enter the relevant Union code for the country or region/group of countries concerned. Where the preferential origin of the materials may be determined in the context of more than one preferential agreement with a country or a region/group of countries, indicate the preferential agreements concerned.
7.2	**Accounting segregation**
	The data elements below aim at providing information to the customer on whether a system of accounting segregation was applied on fungible originating and non-originating materials, which have been in common storage but not processed before the goods are supplied to the customer
7.21	***Application***
	Indicate whether a system of accounting segregation on materials was applied, only where those materials have been in common storage but not processed before the supply of the goods to the customer.

	Group 7 – Other data elements
7.22	***Text***
	Where a system of accounting segregation was applied as described in the specific provision on D.E. 7.21, enter the following text: *“Originating materials stored using accounting segregation. The preferential origin is only maintained if the materials are further processed before export.”*
7.23	***Preferential agreement***
	Where a system of accounting segregation was applied as described in the specific provision on D.E. 7.21, indicate the country or region/group of countries with which the Union has the preferential agreement under which accounting segregation was applied. Enter the relevant Union code for the country or region/group of countries concerned. Where accounting segregation was applied in the context of more than one preferential agreement with a country or a region/group of countries, indicate the preferential agreements concerned.’

ANNEX V

'ANNEX 22-20

Requirements for making out replacement statements on origin

This Annex specifies the requirements for registered exporters or re-consignors in the Union to make out replacement statements on origin, in accordance with Article 69(2) or Article 101 of this Regulation.

I. Requirements pertaining to the replacement statement on origin

1. The replacement statement on origin shall be marked with the following indication in one of the official languages of the European Union:

Bulgarian language version:

Заместващо изявление за произход

Spanish language version:

Comunicación sobre el origen sustitutiva

Czech language version:

Náhradní deklarace o původu

Danish language version:

Erstatningsudtalelse om oprindelse

German language version:

Ersatzerklärung zum Ursprung

Estonian language version:

Asenduspäritolukinnitus

Greek language version:

βεβαίωση καταγωγής αντικατάστασης

English language version:

Replacement statement on origin

French language version:

Attestation d'origine de remplacement

Irish language version:

ráiteas ionaid maidir le tionscnamh

Croatian language version:

Zamjenska tvrdnja o podrijetlu

Italian language version:

Attestazione di origine sostitutiva

Latvian language version :

Aizstājējpaziņojums par izcelsmi

Lithuanian language version :

Pakaitinis pareiškimas apie prekių kilmę

Hungarian language version :

Helyettesítő származásmegjelölő nyilatkozat

Maltese language version:

Dikjarazzjoni ta' sostituzzjoni dwar l-oriġini

Dutch language version:

Vervangend attest van oorsprong

Polish language version:

Zastępcze oświadczenie o pochodzeniu

Portuguese language version :

Atestado de origem de substituição

Romanian language version :

Atestat de origine înlocuitor

Slovak language version :

Náhradné potvrdenie o pôvode

Slovenian language version :

Nadomestna izjava o poreklu

Finnish language version :

Korvaava alkuperävakuutus

Swedish language version:

Ersättningsförsäkran om ursprung

2. The exporter or re-consignor shall indicate the following information on the replacement statement on origin:

(a) all particulars of the products covered by the replacement statement on origin, taken from the initial document on origin, including information on cumulation or derogation applied to those products, where appropriate;

(b) the date on which the replaced statement on origin was made out;

(c) his or her name, address and REX number;

(d) the name and address of the consignee, in the Union where relevant, or in Norway or Switzerland, where applicable in accordance with Article 101;

(e) the date and place of the replacement.

II. Requirements pertaining to the replaced document on origin

1. The replaced statement on origin shall be marked with the following indication in one of the official languages of the European Union:

Bulgarian language version:

Заместено

Spanish language version:

Sustituida

Czech language version:

Nahrazená

Danish language version:

Erstattet

German language version:

Ersetzt

Estonian language version:

Asendatud

Greek language version:

Αντικαταστάθηκε

English language version:

Replaced

French language version:

Remplacée

Irish language version:

Ar cuireadh rud eile ina ionad

Croatian language version:

Zamijenjena

Italian language version:

Sostituita

Latvian language version :

Aizstāts

Lithuanian language version :

Pakeista

Hungarian language version:

Helyettesítve

Maltese language version:

Sostitwita

Dutch language version:

Vervangen

Polish language version:

Zastąpione

Portuguese language version:

Substituída

Romanian language version:

Înlocuit

Slovak language version :

Nahradené

Slovenian language version :

nadomeščen

Finnish language version:

Korvattu

Swedish language version:

Ersatt

2. The exporter or re-consignor shall indicate the following information on the replaced statement on origin:

(a) the references to the replacement statement(s) on origin;

(b) his or her name, address and REX number;

(c) the name and address of the consignee(s) of the products covered by the replacement statement(s) on origin, in the Union where relevant, or in Norway or Switzerland, where applicable in accordance with Article 101.'.