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CUSTOMS EXPERT GROUP

ORIGIN SECTION

Subject: The REX system - Issue of certificates of origin Form A and making out of statements on origin in GSP beneficiary countries during the transition period

In the GSP context, the REX system is since 1 January 2017 and until 30 June 2020 in its deployment phase. The objective of this document is to detail when, during the transition period, a certificate of origin Form may be issued by the competent authorities in a GSP beneficiary country and when a registered exporter in the GSP beneficiary country may make out a statement on origin.

1. MAKING OUT STATEMENTS ON ORIGIN

As general principle, a registered exporter may make out statements on origin when he is registered, i.e. after that he is informed about his REX number and the date from which the registration is valid (Article 79(3) UCC IA).

The date when the statement on origin is made out should be from the date the registration is valid.

A registered exporter may make out statements on origin retrospectively for consignments exported before his registration and back to the date from which his country is applying the REX system (Article 92(2) UCC IA).

For instance: a Cambodian exporter registered on 1 March 2019 with a date from which the registration is valid of 15 February may make out statement on origin for consignments exported after 1 January 2019, i.e. the date when Cambodia started the application of the REX system

If the date of issue of the commercial document is after the date from which the registration is valid, there is no need for a specific date for the statement on origin. However, if the date of issue of the commercial document is prior to the date from which the registration is valid, then the registered exporter should indicate the specific date when the statement on origin is made out.

When claiming tariff preference at the time of import based on the statement on origin, the importer will indicate in the import declaration:

- , a code for the statement on origin, with the date of making out of the statement on origin. That date is either the date of issue of the commercial document or the specific date of making out of the statement on origin. The possible codes are U164, U165 or U166.
- the code C100 with the REX number of the registered exporter.

2. ISSUE OF CERTIFICATES OF ORIGIN FORM A

As a general principle, a certificate of origin Form A may still be issued for a consignment exported by an exporter before that this exporter is registered (i.e. the date of registration) (Article 79(2) UCC IA).

After his registration, a registered exporter may not obtain a certificate of origin Form A from his competent authorities anymore.

After the end of the transition period for the application of the REX system, the competent authorities in a GSP beneficiary country may not issue certificates of origin Form A anymore. Would a certificate issued after the end of the transition period be presented in the EU for claiming GSP preferential tariff treatment, it should be refused.

Example: a certificate issued in India for an export taking place after 30 June 2018 is not admissible in the EU.

3. CASE OF A NEW REGISTRATION OF AN EXPORTER AFTER HIS PREVIOUS REVOCATION

An exporter may be registered again after that he was revoked (Article 89(9) UCC IA).

In that case, the same reasoning applies as in a first registration (see point 1.).

It is then possible that an exporter makes out a statement on origin for an export which took place during the period when the first registration was revoked. In that case, the registered exporter should indicate the date of making out of the statement on origin on the commercial document issued when the registered exporter was revoked.

4. ISSUE CERTIFICATE OF ORIGIN FORM A RETROSPECTIVELY FOR REGISTERED EXPORTERS

The question is to know whether competent authorities may issue retrospectively certificates of origin Form A for an exporter who is registered.

Article 81(2) UCC IA lists the articles applicable in case where an exporter is not registered. Therefore, for consignments exported during the period before that an exporter is registered, it is considered that the provisions related to certificates of origin Form A are still applicable, then also the provision related to retrospective issue of certificates (Article 74 UCC IA).

In particular, if the conditions for retrospective issue of Form A certificates are met, then a registered exporter could ask to his competent authorities to obtain a certificate of origin Form A retrospectively for a period before that his country started the application of the REX system. Indeed, for consignments exported before that his country started the application of the REX system, the registered exporter may not make out statements on origin.

As the exporter is registered, he may make out retrospectively statements on origin for those consignments exported after the date when the beneficiary country started the application of the REX system.

5. ISSUE OF DUPLICATE OF CERTIFICATE OF ORIGIN FORM A FOR REGISTERED EXPORTERS

The reasoning is similar to the previous point (See Point 4.), i.e. Article 74 UCC IA is applicable for a registered exporter for consignments exported before that a registered exporter was registered.

In consequence, the competent authorities may issue a duplicate of a certificate of origin Form A, which was issued before that an exporter was registered.

There is no limit back in time to issue duplicates of certificates of origin Form A. However, the validity period of the duplicate of the certificate is the same as the validity period of the initial certificate, i.e. the certificate is valid for 10 months starting at the date of its issue, and a certificate has to be used maximum 2 years after importation. See also the guidelines concerning the belated presentation of proofs for goods placed under a suspensive procedure http://ec.europa.eu/taxation_customs/sites/taxation/files/resources/documents/customs/customs_duties/rules_origin/preferential/2267-final_en.pdf).

As the exporter is registered, he may also make out retrospectively statements on origin to replace the certificates of origin Form A. Claiming preference on the basis of a statement on origin instead of a certificate of origin Form A would however require a modification of the import customs declaration.

6. USING A CERTIFICATE OF ORIGIN FORM A TO CLAIM GSP TARIFF PREFERENCE AFTER THE END OF THE TRANSITION PERIOD FOR THE APPLICATION OF THE REX SYSTEM.

A certificate of origin Form A is valid if it was issued before the end of the transition period for the application of the REX system in a beneficiary country (Article 79(2) UCC IA).

A certificate of origin Form A may therefore be used to claim GSP tariff preference after the end of the transition period, at the condition that the certificate was issued before the end of the transition period and that it was issued for an exporter who was not yet registered at the time of issue of the certificate.

If a certificate of origin Form A issued after the end of the transition period is presented by an importer to claim GSP tariff preference, the claim for preference will be invalid and will be refused by the customs authorities in the EU (i.e. not a case of technical rejection of the certificate of origin Form A). It does not prevent the importer to claim the benefit of the GSP after importation (reimbursement of duties), in accordance with Article 56(3) of the Union Customs Code (Regulation (EU) No 952/2013), by presenting a statement on origin which would be made out retrospectively (after exportation) by the registered exporter in the exporting country.

7. CERTIFICATE OF ORIGIN FORM A ISSUED FOR A CONSIGNMENT EXPORTED AFTER THAT AN EXPORTER IS REGISTERED

A certificate of origin Form A for a consignment exported by an exporter after his registration is not valid (independently of the transition period). Therefore, such a certificate is not admissible to grant GSP tariff preference (Article 79(2) UCC IA).

If a certificate of origin Form A issued for a consignment exported by an exporter after that he is registered is presented by an importer to claim GSP tariff preference, the claim for preference will be invalid and will be refused by the customs authorities in the EU (i.e. not a case of technical rejection of the certificate of origin Form A). It does not prevent the importer to claim the benefit of the GSP after importation (reimbursement of duties), in accordance with Article 56(3) of the Union Customs Code (Regulation (EU) No 952/2013), by presenting a statement on origin which would be made out retrospectively (after exportation) by the registered exporter in the exporting country.

8. CASE OF CONSIGNMENTS WITH ORIGINATING GOODS OF A VALUE BELOW 6000 EUROS

The origin of goods in a consignment with originating goods for a value below 6000 euros is to be declared with statements on origin as from the date when the country starts the application of the REX system (i.e. when the 2 pre-requisites for the application of the REX system are fulfilled, as indicated on TAXUD EUROPA website) (subparagraph 1 of Article 79(3) UCC IA).

There is no obligation for an exporter to be registered to declare the origin of goods for a consignment with originating goods for a value below 6000 euros.

Competent authorities in a country shall then cease issuing certificates of origin Form A for such consignments as from the date when the country starts the application of the REX system. If such a certificate is presented by an importer to claim GSP tariff preference in the EU, the claim for preference will be invalid and will be refused by the customs authorities in the EU (i.e. not a case of technical rejection of the certificate of origin Form A).

Attention should be paid to the definition of “consignment” in Article 37 of Regulation (EU) 2015/2446:

(19) 'consignment' means products which are either:

(a) sent simultaneously from one exporter to one consignee; or

(b) covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such document, by a single invoice

Therefore, if several orders are grouped and sent together from the same exporter to the same consignee, the goods are considered as being part of the same consignment and the value of the originating products in the consignment should be looked considering all orders concerned.