

# **Registered Exporter System (REX)**

## **Guidance document**

### **General disclaimer**

These guidance documents are of an explanatory and illustrative nature. Customs legislation takes precedence over the content of these documents and should always be consulted. The authentic texts of the EU legal acts are those published in the Official Journal of the European Union. There may also be national instructions.

## Table of Contents

ACRONYMS .....	4
1. INTRODUCTION.....	5
2. GENERAL INFORMATION .....	5
3. CONDITIONS FOR BECOMING REGISTERED EXPORTER .....	7
4. PROCEDURE FOR BECOMING REGISTERED EXPORTER .....	9
1. Information that the applicant needs to provide .....	9
2. Registration of the exporter by competent authorities.....	11
3. Time limit to register an exporter after reception of the application form.....	12
4. Validity of the registration .....	12
5. MODIFICATION AND REVOCATION OF THE REGISTRATION OF AN EXPORTER .....	14
1. Modification of the registration of an exporter.....	14
2. revocation of the registration of an exporter.....	14
6. MAKING OUT A (REPLACEMENT) STATEMENT ON ORIGIN .....	16
1. Who can make out statements on origin .....	16
2. Wording of the statement on origin .....	17
3. Commercial documents that may include a statement on origin.....	18
4. Identification of originating products in the commercial documents .....	18
7. CONTROL OF REGISTERED EXPORTERS AND OF ORIGIN OF GOODS .....	20
8. VERIFYING THE VALIDITY OF REGISTERED EXPORTERS .....	22
9. PROVISION ENABLING THE APPLICATION OF THE REX SYSTEM IN FTAS THE EU HAS WITH THIRD COUNTRIES .....	23
10. ANNEX 1 - APPLICATION FORM FOR THE GSP .....	24
1. EXPORTER'S NAME, FULL ADDRESS AND COUNTRY, EORI OR TIN(2).....	24
11. ANNEX 2 - APPLICATION FORM OUTSIDE THE FRAMEWORK OF THE GSP.....	28
1. EXPORTER'S NAME, FULL ADDRESS AND COUNTRY, EORI.....	28
12. ANNEX 3 - TEXT OF THE STATEMENT ON ORIGIN FOR THE GSP .....	31
13. ANNEX 4 - TEXT OF THE STATEMENT ON ORIGIN FOR FTAS .....	33

14. ANNEX 5 – PROVISION ENABLING THE APPLICATION OF THE  
REX SYSTEM IN THE FTA BETWEEN THE EU AND CANADA .....34

15. ANNEX 6 – PROVISION ENABLING THE APPLICATION OF THE  
REX SYSTEM IN THE FTA BETWEEN THE EU AND VIETNAM .....35

**ACRONYMS**

Abbreviation	Definition
EORI number	Economic Operator Registration and Identification number
FTA	Free-Trade Agreement
GSP	Generalized System of Preferences
OCT	Overseas Countries or Territories
REX system	Registered Exporter system
TIN	Trader Identification Number
WCO	World Customs Organization

## **1. INTRODUCTION**

This document provides guidance relating to the Registered Exporter System (the REX system), a system of self-certification of origin by registered exporters making out so-called *statements on origin*. The REX system is applied since 1 January 2017 for the Generalized System of Preferences (GSP), whose rules of origin are laid down in Commission Delegated Regulation (EU) 2015/2446 and in Commission Implementing Regulation (EU) 2015/2447 of the Union Customs Code (Regulation (EU) No 952/2013). Progressively, the REX system will also be used for certifying the origin in preferential trade agreements. For instance, the texts of the FTAs with Canada (CETA) and Vietnam already foresee the possibility to apply the REX system in the EU. The REX system will also be used from 1 January 2020 by the Overseas Countries and Territories (OCTs), whose rules of origin are laid down in Annex 6 of Council Decision 755/2013/EU.

Because the REX system is a single system that will be applied in different unilateral, bilateral or multilateral preferential trade arrangements the EU has with third countries, it has been decided to elaborate a guidance as a standalone document which can then be referenced by other guidance documents where guidance on the REX system is needed (the GSP User Guide, guidance documents of FTAs...).

The document contains some recommendations which should facilitate the tasks of customs authorities called upon to register exporters and to ensure follow-up of the registrations. It contains also recommendations which should facilitate the tasks of exporters making out statements on origin.

## **2. GENERAL INFORMATION**

1. The REX system simplifies export formalities by allowing the registered exporter to certify the preferential origin himself by including a specific declaration (so-called *statements on origin*) on the invoice or another commercial document identifying the exported products. Thus, the registered exporter does not need to apply upon each export for issue of a certificate of origin.
2. The application to become registered exporter is a one-off formality, where the exporter provides the competent customs office with the necessary information for being registered.
3. Once the REX number is assigned to him, the registered exporter may use it for all his exports under preferential arrangements where the system of certification of origin applied is the REX system.
4. The certification of origin made out by the registered exporter is usually called a "statement on origin". Some preferential

arrangements also use the term "origin declaration" (as in CETA, the agreement with Canada).

5. Preferential agreements concluded by the European Union with third countries and autonomous arrangements applied by the EU are listed on the Europa website at the following link:

[http://ec.europa.eu/taxation\\_customs/customs/customs\\_duties/rules\\_origin/preferential/article\\_779\\_en.htm](http://ec.europa.eu/taxation_customs/customs/customs_duties/rules_origin/preferential/article_779_en.htm).

Each preferential arrangement using the concept of 'registered exporter' creates its own legal order, meaning that operators holding a REX number should be aware that they are making use of a multifaceted registration and may need to refer to the relevant provisions in each individual arrangement.

6. The rules of the REX system are laid down in the context of the GSP, in Commission Implementing Regulation (EU) 2015/2447. As stated in Article 68(1) of the same regulation, the GSP provisions are to be applied *mutatis mutandis* for the application of the REX system outside of the framework of the GSP scheme of the Union. This document will elaborate on the elements where the *mutatis mutandis* application of the GSP provisions to another preferential trade agreement needs to be further detailed.
7. The GSP beneficiary countries progressively apply the REX system since 1 January 2017 and until end of June 2020. The GSP rules of origin define in details the transition period. The application date of the REX system by the different GSP beneficiary countries can be found at the following link:  
[https://ec.europa.eu/taxation\\_customs/registered-exporter-system\\_en](https://ec.europa.eu/taxation_customs/registered-exporter-system_en)

### **3. CONDITIONS FOR BECOMING REGISTERED EXPORTER**

1. (in the EU) Any exporter, manufacturer or trader of originating goods, or re-consignor of goods, established in the territory of the European Union, is entitled to apply to his competent customs authorities to become registered exporter, provided that he holds, at any time, appropriate evidence of the self-certified origin of the products he intends to export or re-consign, for the purpose of checks carried out by the customs authorities.

An EU company which has its headquarters in a Member State and premises or warehouses in another Member State may request its registration in any (or both if the different companies have different EORI numbers) of these Member States. A company which is already registered in a Member State with its EORI number cannot request to be registered in another Member State with the same EORI number.

2. (In GSP beneficiary countries) Any exporter, manufacturer or trader of originating goods, established in the territory of a GSP beneficiary country, is entitled to apply to his competent authorities to become registered exporter, provided that he holds, at any time, appropriate evidence of the origin of the products he intends to export, for the purpose of checks carried out by the customs authorities.

An exporter shall request his registration to the competent authorities of the country where he is permanently established or where he has his headquarters.

3. The exporter should be an established and functional manufacturer or trader.
4. The registered exporter should be able to submit at any time, at the request of the competent authorities, all appropriate documents proving the originating status of the products concerned.
5. The registered exporter should accept verification, by the said competent authorities, of his accounting and the manufacturing process of the products.
6. The registered exporter should keep for at least three years (or more depending on the period established in the preferential agreement or in national legislation of EU Member States) copies of the statements on origin and supporting documents related to the statements on origin he has made out. This period starts from the end of the calendar year in which the statements on origin were made out, unless otherwise provided in the preferential trade agreement.

7. The registered exporter should assume the entire responsibility of the use of his registration number.
8. The registered exporter should agree to inform the competent authorities about any alterations affecting his registered data.



#### **4. PROCEDURE FOR BECOMING REGISTERED EXPORTER**

If necessary, competent authorities may offer applicants trainings on the rules of origin.

Competent authorities may offer instructions for exporters, explaining conditions which have to be fulfilled by them in order to become registered exporters. Such instructions may be made available on the internet or in paper form. Apart from instructions, other forms of information documents are also useful e.g. leaflets.

##### 1. INFORMATION THAT THE APPLICANT NEEDS TO PROVIDE

1. When applying to become a registered exporter in the context of the GSP, an economic operator needs to provide the information requested in Annex 22-06 of Commission Implementing Regulation (EU) 2015/2447 (Annex 1 of this document).
2. As indicated under point 2.6 in General Information – Annex 22-06 is to be applied *mutatis mutandis* for the registration of exporters outside of the framework of the GSP scheme of the Union. Annex 2 of this document is recommended to be used as a template for the application form outside of the framework of the GSP scheme of the Union.
3. The information that the applicant needs to provide is:
  - Box 1: Exporter's name, full address and country, EORI or TIN
    - EORI or TIN:
      - The EORI number is the Economic Operator Registration and Identification number assigned to economic operators in the Union
      - TIN is Trader Identification Number. It is a data element, defined by the WCO, whose purpose is to uniquely identify economic operators in a country. It is then requested that GSP beneficiary countries and OCTs, if not yet done, assign a TIN to their economic operators before they register them.
    - Exporter Name. The information is mandatory. The data format is [an..70].
    - Street and Number. The information is mandatory. The data format is [an..70].
    - Postcode. The data format is [an..9]. If the country is a country where cities don't always have a postcode, then the information is optional.
    - City. The information is mandatory. The data format is [an..35].

- Country. The information is mandatory.
  - Email address, Fax Number, Telephone Number. At least one of those 3 elements is mandatory. The data format is [an..50].
- Box 2: Contact details including telephone and fax number as well as email address where available

While the content of Box 1 provides general information on the company, including main contact details of the company, Box 2 allows providing contact details specific in the context of the REX system (for instance, the person in charge of origin matters in the company). Box 2 is optional and can be used if the registered exporter considers valuable to provide a contact point different than the one already given in Box 1.

- Name. The information is optional. The data format is [an..70]
  - Street and Number. The information is optional. The data format is [an..70].
  - Postcode. The data format is [an..9]. The information is optional
  - City. The information is optional. The data format is [an..35].
  - Country. The information is optional.
  - Email address, Fax Number, Telephone Number. The information is optional. The data format is [an..50].
- Box 3: Specify whether the main activity is producing or trading
  - This can be one of the two or both
- Box 4: Indicative description of goods which qualify for preferential treatment, including indicative list of Harmonised System headings (or chapters where goods traded fall within more than twenty Harmonised System headings).
  - The list of goods is indicative, meaning that an exporter making out a statement on origin for products not covered by this list is not a reason for refusal of the statement on origin. However, this situation could be considered by customs authorities in the importing party as a case for launching a subsequent verification (on the grounds of reasonable doubts or not depending of other elements).

In this case, competent authorities in the exporting party may suggest to the registered exporter to modify his registration data to add the missing HS code.
  - The data format is [n..4] (either chapter numbers, or heading numbers).
- Box 5: Undertakings to be given by the exporter
  - Place of authorised signatory. The information is mandatory. The data format is [an..35].
  - Date of authorised signatory. The information is mandatory.
  - Authorised signatory name. The information is mandatory. The data format is [an..70].

- Authorised signatory job title. The information is mandatory. The data format is [an..17].
- Box 6: Prior specific and informed consent of the exporter to the publication of his data on the public website (the publication of the data is explained more in details at point 8).

The exporter gives his consent for publication by signing this Box, in which case the following information is expected:

- Place of authorised signatory. The information is mandatory. The data format is [an..35].
- Date of authorised signatory. The information is mandatory.
- Authorised signatory name. The information is mandatory. The data format is [an..70].
- Authorised signatory job title. The information is mandatory. The data format is [an..17].

Boxes 5 and 6 contain the signature of the exporter, respectively for the undertakings and for the consent of publication of the data. When the application form is submitted by the exporter to his competent authorities on paper, then the handwritten signature of the exporter is mandatory. However, the application may also be submitted electronically by the exporter to his competent authorities. In this case, the exporter should be electronically authenticated when submitting to his competent authorities his application for becoming registered exporter.

## 2. REGISTRATION OF THE EXPORTER BY COMPETENT AUTHORITIES

1. Competent authorities shall only register an exporter if the application form submitted by the exporter requesting his registration is complete and if all the information provided therein is correct.
2. Competent authorities, upon registration, shall complete Box 7 of the application form submitted by the exporter. Box 7 (for official use by competent authority only) contains the following element:
  - a. Registration Number (REX number): it is the registration number assigned by the competent authorities to the economic operator. The number is composed of the ISO country code (2 letters), "REX" (3 letters) and a string of up to 30 alphanumerical characters (letters in uppercase).
  - b. Date of registration: the competent authorities shall indicate the date when the registration is effectively performed by competent authorities.
  - c. Date from which the registration is valid: the competent authorities shall indicate the date when the complete application form from the economic operator is received.

- d. Signature and stamp of the competent authority registering the exporter (to be used where appropriate, as explained under point 4 below).
3. From an organizational point of view, competent authorities registering exporters should be capable to check the information provided by the applicant in the application form.
4. The competent authorities shall notify the economic operator once the registration is completed. If the notification is done on paper, it is suggested that it is made following the application forms presented in Annex 1 or Annex 2 of this document. In this case, the "signature and stamp" information of box 7 of the application form shall be completed manually by the competent authority registering the exporter. The REX IT system provides for a functionality to print the application form (including the data of Box 7) that may be used for this purpose. If the notification is done electronically from the competent authority to the registered exporter, then the competent authority shall be electronically authenticated when notifying the registered exporter, and no stamp nor handwritten signature is necessary.
5. Competent authorities shall keep a copy of the paper-based or electronic-based notifications that are sent to the registered exporters.

### 3. TIME LIMIT TO REGISTER AN EXPORTER AFTER RECEPTION OF THE APPLICATION FORM

1. There is no formal time limit for competent authorities for registering exporters but the relevant provisions (Article 80(2)) of Commission Implementing Regulation (EU) 2015/2447 states that the registration shall be done "without delay".

### 4. VALIDITY OF THE REGISTRATION

1. The validity of a registration number is not limited in time.
2. If a registration is revoked, then a date from which the revocation will take effect is provided by the competent authorities performing the revocation. In this case, the registration will have a limited validity until the date from which the revocation takes effect.
3. A registered exporter in the Union may use his registration number in the context of all preferential trade arrangements where the system of origin certification applied is the REX system. Indeed, the registration data are general and not related to any specific elements of preferential

trade agreements (i.e. no link to the specific rules of origin of the agreements in the application form).

4. A registered exporter in a GSP beneficiary country may use the same registration number for exporting with GSP tariff preference under the GSP schemes of the Union, of Switzerland, of Norway and in the future of Turkey (where appropriate). Indeed, as the rules of origin of those 3 entities are similar (4 when Turkey will join the REX system), the decision has been taken to share the same REX IT system and to require only one registration to the exporters in GSP beneficiary countries.

## **5. MODIFICATION AND REVOCATION OF THE REGISTRATION OF AN EXPORTER**

### 1. MODIFICATION OF THE REGISTRATION OF AN EXPORTER

1. A registered exporter has the obligation to communicate all changes on his registered data to his competent authorities.
2. In order to request modification of his registration, a registered exporter is obliged to apply (in writing, or electronically if he is electronically authenticated) to the competent authorities in charge of modifications of registrations. There is no template defined in the legislation for the modification of data. Exporters may use for instance the application form (Annexes 1 and 2 of this document) to communicate the requests for modifications to their competent authorities.
3. The competent authorities shall inform the applicant about the successful or unsuccessful modification of the registration, either on paper or electronically if they are electronically authenticated. For this purpose it is suggested to apply the procedure described in 4.2.4 for the initial registration of an exporter.
4. As a registration is automatically valid for all legal frameworks where the system of origin certification applied is the REX system, no update of the registration is necessary when a new preferential trade arrangement applies the REX system (See 4.4.3).

### 2. REVOCATION OF THE REGISTRATION OF AN EXPORTER

1. A registered exporter shall ask in person to be removed from the REX system in the following cases:
  - a. he doesn't meet the conditions required by the REX system
  - b. he does not intend to use his registration number anymore
  - c. the company ceases its operations
2. When monitoring a registered exporter, if competent authorities discover that the registered exporter intentionally or negligently drew, or caused to be drawn up, a statement on origin which contains incorrect information, the competent authorities shall revoke the registered exporter.

3. When monitoring a registered exporter, if competent authorities discover that the registered exporter does not exist anymore, the competent authorities shall revoke the registered exporter.
4. When monitoring a registered exporter, if competent authorities discover that the registered exporter no longer meets the conditions required by the REX system (for instance he failed to keep his data up to date and this shortcoming is considered to be serious), the competent authorities shall revoke the registered exporter.
5. The registration number of an exporter which has been revoked must not be used for new registrations of exporters.
6. If an exporter who was previously registered and which registration was revoked applies again to be registered, competent authorities shall assign a new registration number to the exporter and shall not reuse the old revoked registration number (at the exception of the case of annulment of the revocation).

In this case, competent authorities shall only register the exporter if he certifies that the situation which led to the revocation has been remedied, and if he has provided correct data.

7. When a revocation is annulled (because the exporter won an appeal against the revocation or because the revocation was done by mistake), the same (revoked) registration number may be reassigned to the exporter.
8. Where changes in the legal status of the registered exporter are such that the new company receives a new EORI number (for the Union) or a new TIN (for GSP beneficiary countries), then it is recommended to revoke the existing registration and to attribute to the new company a different registration number from the previous one.

## **6. MAKING OUT A (REPLACEMENT) STATEMENT ON ORIGIN**

The rules applicable to statements on origin are applicable to replacement statements on origin made out in the Union.

User instructions can be attached to the notification of the successful registration of the exporter. These instructions can provide the following useful information to the exporter.

### 1. WHO CAN MAKE OUT STATEMENTS ON ORIGIN

1. As general principle, the registered exporter making out a statement on origin should be able to declare and to prove the origin of the goods and to reply to request for verifications.

If the registered exporter making out the statement on origin is not the producer (for instance, a trader), then he should have in his possession all necessary documents (supplier's declarations...) allowing him to declare and to prove the origin of the goods, and to reply to request for verifications.

2. For the GSP, if *regional cumulation* applies, the statement on origin shall be made out by the (registered) exporter in the beneficiary country of export to the Union, in accordance with Article 92(1) of Commission Implementing Regulation (EU) 2015/2447.
3. For the GSP, if the value of the originating products in the consignment is below the value threshold, then any exporter, registered or not registered, shall make out a statement on origin. In these cases the issuing of certificates of origin Form A in a beneficiary country is legally not possible (Article 79(3) of Commission Implementing Regulation (EU) 2015/2447).
4. In accordance with Article 101 of Commission Implementing Regulation (EU) 2015/2447, re-consignors in the EU (registered or not) may make out replacement statements on origin for replacing statements on origin made out in GSP beneficiary countries.

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

5. In accordance with Article 69(4) of Commission Implementing Regulation (EU) 2015/2447, re-consignors in the EU (registered or not) may make out replacement statements on origin for replacing statements on origin made out in the context of FTAs.



6. In accordance with Article 69(2) of Commission Implementing Regulation (EU) 2015/2447, re-consignors in the EU (registered or not) may make out replacement statements on origin for replacing certificates of origin, origin declarations or invoice declarations issued or made out in the context FTAs.

## 2. WORDING OF THE STATEMENT ON ORIGIN

1. The text of the statement on origin in the context of the GSP is given in Annex 22-07 to Commission Implementing Regulation (EU) 2015/2447 (presented in Annex 3 of this document).
2. As indicated under point 2.6 in General Information – Annex 22-07 is to be applied *mutatis mutandis* for the text of statements on origin made out outside of the framework of the GSP scheme of the Union, **where the preferential trade arrangement concerned does not provide a text for the statement on origin**. This gives the Annex 4 of this document.
3. When the REX system is applied in the context of an FTA where the text of the document on origin is provided, that text of document on origin prevails and is to be used by EU exporters. This is the case for CETA, the Agreement with Canada, where a text for the Origin Declaration is provided. Therefore, in this case, in the context of CETA, registered exporters in the EU will make out origin declarations according to the text provided in CETA.
4. The registration number must be indicated in the statement on origin if the value of the originating products in the consignment is above a value threshold (6 000 EUR in the context of the GSP and the FTAs, 10 000 EUR in the context of the OCTs).

If the value of the originating products in the consignment is below the value threshold, then any exporter, registered or not registered, may make out a statement on origin.

The value should be calculated and converted in Euro by the authorities of the country of export and should not vary during the time period necessary for the completion of the export operation. There is no specific definition of the INCOTERM to be used for the reference of the value (EXW, CIF, FOB, DDU...). Therefore, it is up to the country of export to determine the value according to the INCOTERM used in this country.

If the origin criterion to be mentioned in the text of the statement on origin is not the same for all items of the commercial document, this should be clearly indicated. One possibility is to indicate next to each item the origin criterion, and to indicate in the origin criterion of the

statement on origin a mention "as indicated next to the items of the commercial document".

5. No handwritten signature of the exporter is required on statements on origin.  
In the context of an FTA, when a document on origin is made out by a registered exporter, that document on origin does not need to be signed by the registered exporter provided that the text of the FTA foresees that the document on origin may not be signed.
6. The statement on origin must clearly identify the name of the exporter. This must be obvious to third parties as well.
7. The statement on origin is made out by the registered exporter by typing, printing or stamping the text on the invoice or another commercial document identifying clearly the originating products.
8. The statement on origin on a label that is permanently affixed to a commercial document is only permitted if there is no doubt that the label has been affixed by the issuer of the commercial document or by the registered exporter.

#### 3. COMMERCIAL DOCUMENTS THAT MAY INCLUDE A STATEMENT ON ORIGIN

1. Statements on origin are made out on the invoice; alternatively a statement on origin may be made out on another commercial document in relation to the consignment that allows identifying, without any doubt, the registered exporter and that describes clearly the goods of the consignment and their respective origin. This can be for example an accompanying delivery note, a pro-forma invoice or a packing list.
2. A transport document, such as a bill of lading or the airway bill, cannot be considered as another commercial document, since it is issued by the carrier or forwarding agency.
3. The statement on origin may be submitted on a separate sheet of the commercial document, only if this sheet is an obvious part of this document.
4. If the commercial document contains several pages, each page must be numbered; the total number of pages must be mentioned.

#### 4. IDENTIFICATION OF ORIGINATING PRODUCTS IN THE COMMERCIAL DOCUMENTS

1. On the documents on which the statement on origin is made out, products must be described in detail, to enable their identification.

2. Non-originating products must be clearly identified. One possibility to distinguish between originating and non-originating goods is to indicate if the goods are originating in brackets behind every product line. Furthermore there is the possibility to put two headings on the invoice, namely originating goods and non-originating goods and then put the goods under the corresponding heading. Another solution is to number the positions consecutively and finally indicate which of the numbers are originating goods and which are non-originating.
3. If the goods listed in the invoice or another commercial document have their preferential origin in different countries or territories (which can happen in a case of regional cumulation in the context of the GSP), the names or the official abbreviations (ISO codes) of the countries or territories should be indicated. The same possibilities as in previous point can apply. The text of the statement of origin should be clear, depending of the solution chosen.

## **7. CONTROL OF REGISTERED EXPORTERS AND OF ORIGIN OF GOODS**

1. In the context of the GSP, competent authorities in beneficiary countries or customs authorities in Member States of the EU shall carry out checks and verifications of the originating status of the products mentioned on statements on origin, in accordance with the origin rules foreseen by the relevant provisions:
  - a. upon request of the importing party in case of request for subsequent verification of one or several statements on origin.
  - b. on their own initiative, based on risk analysis criteria. The choice of exporters/statements on origin to be checked does not depend on the type of products, industry sectors or countries of destination, but should however be based on risk analysis where these elements could be taken into account. The frequency of these controls may be influenced by the outcome of risk analysis or the results of previous checks. For that purpose, the competent authorities of the beneficiary countries shall require exporters to provide copies or a list of the statements on origin they have made out.
2. In the context of an FTA where documents on origin are made out by registered exporters, customs authorities in Member States of the EU shall carry out regular controls on exporters on their own initiative, at intervals determined on the basis of appropriate risk analysis criteria. This comes from the application to the context of FTA of Article 108 of Commission Implementing Regulation (EU) 2015/2447), in accordance with Article 68(1).
3. Checks can be made based on documents requested to the exporter or by inspections at the exporter's premises; the latter method shall be applied, preferably, if the exporter is a manufacturer.

The following actions can be performed:

- a. Checking statements on origin for materials and products, where a request was made for subsequent verifications of proofs of origin of materials or products exported by the registered exporter.
- b. Checking supplier's declarations, where information certificates INF-4 (in the EU) can be requested in order to obtain confirmation of the accuracy of the supplier's declarations that the registered exporter holds, as evidence of the origin of the goods or materials that he has purchased from other companies.
- c. Comparing the exporter's trade flows, either of materials used or products, with the accounting data presented by the exporter.

4. Competent authorities should regularly monitor the registration data of an exporter during the course of its validity to ensure that the data are still up to date (the exporter still exists; the address is unchanged; the contact person, if provided, is still valid ...).
5. Competent authorities should regularly audit registered exporters of their country to ensure that they continue to comply with the conditions for their registration and obligations arising from this one.
6. The determination of the administrative body or service which must carry out these checks is the responsibility of each Member State (or beneficiary country in the case of the GSP). These controls can be entrusted to different bodies according to the distribution of tasks within a Member State (or a beneficiary country in the case of the GSP).
7. If there are irregularities detected, different types of corrective measures may be taken, such as:
  - a. Issuing a warning to the registered exporter pointing out the shortcomings in cases of minor importance, when for instance the exporter didn't communicate minor modifications of his registration data. This may be the case when a registered exporter makes out statements on origin for a product not declared in the list of products of his registration (Box 4 of the application form).
  - b. Where discrepancies are found that do not affect the proper functioning of the registration, it may be required that the registered exporter ask for an update so as to ensure future compliance.
  - c. Revoking the registered exporter (see paragraph 5 on revocation of a registration).

## **8. VERIFYING THE VALIDITY OF REGISTERED EXPORTERS**

1. The data of the REX system are published on the public website of DG TAXUD for consultation by economic operators: [http://ec.europa.eu/taxation\\_customs/dds2/eos/rex\\_home.jsp?Lang=en](http://ec.europa.eu/taxation_customs/dds2/eos/rex_home.jsp?Lang=en)
2. If a registered exporter has given his consent for publication of his data by signing box 6 of the application form, then all data will be published on the public website of DG TAXUD.
3. If a registered exporter has not given his consent for publication of his data by not signing box 6 of the application form, then only an anonymous subset of data will be published on the public website of DG TAXUD. The subset of data is: the number of registered exporter (the registration number), the date from which the registration is valid, the date of the revocation of the registration where applicable, information whether the registration applies also to exports to Norway, Switzerland or Turkey, and the date of the last synchronisation between the REX system and the public website. This subset of data is however sufficient to verify the validity of a registration number.
4. Importers in the EU should always verify the validity of registered exporters from which they receive statements on origin by consulting the public website of DG TAXUD where the data of the REX system are published.
5. Importers in a GSP beneficiary country involved in regional or bilateral cumulation should always verify the validity of the registered exporters from which they receive statements on origin certifying the origin of the materials they integrate in their products.
6. A statement on origin is valid if it was made out at a time when the registration of the registered exporter who made it out was valid. A statement on origin by a revoked registered exporter is admissible if it is made out before revocation.

## **9. PROVISION ENABLING THE APPLICATION OF THE REX SYSTEM IN FTAS**

### **THE EU HAS WITH THIRD COUNTRIES**

1. Article 68(1) of Implementing Regulation (EU) No 2015/2447 states that " 1. Where the Union has a preferential arrangement which requires **an exporter to complete a document on origin in accordance with the relevant Union legislation**, such a document may be completed only by an exporter who is registered for that purpose by the customs authorities of a Member State. The identity of such exporters shall be recorded in the Registered Exporter System (REX) referred to in the Annex to Implementing Decision 2014/255/EU. Subsections 2 to 9 of this Section shall apply mutatis mutandis."

2. In the FTA between the EU and Canada:

Annex 5 of this document shows the text of Article 19 of the Origin Protocol of the FTA between the EU and Canada. Article 19(1)(a) reads as follows: "**An origin declaration** as referred to in Article 18.1 shall be completed in the European Union, **by an exporter in accordance with the relevant European Union legislation.**"

3. In the FTA between the EU and Vietnam:

Annex 6 of this document copies the text of Article 25 of the Origin Protocol of the FTA between the EU and Vietnam. Article 25(1) states that "products originating in the Union shall, on importation into Vietnam benefit from this Agreement **upon submission of a statement of origin made out by exporters registered in an electronic database in accordance with the relevant legislation of the Union** after the Union has notified to Vietnam that such legislation applies to its exporters".

**10. ANNEX 1 - APPLICATION FORM FOR THE GSP**

APPLICATION TO BECOME A REGISTERED EXPORTER  
for the purpose of schemes of generalised tariff preferences of the European  
Union, Norway, Switzerland and Turkey (1)

<p>1. <u>Exporter's name, full address and country, EORI or TIN(2).</u></p>
<p>2. Contact details including telephone and fax number as well as e-mail address where available (optional).</p>
<p>3. Specify whether the main activity is producing or trading.</p>
<p>4. Indicative description of goods which qualify for preferential treatment, including indicative list of Harmonised System headings (or chapters where goods traded fall within more than twenty Harmonised System headings).</p>
<p>5. Undertakings to be given by an exporter</p> <p>The undersigned hereby:</p> <ul style="list-style-type: none"><li>- declares that the above details are correct;</li><li>- certifies that no previous registration has been revoked; conversely, certifies that the situation which led to any such revocation has been remedied;</li><li>- undertakes to make out statements on origin only for goods which qualify for preferential treatment and comply with the origin rules specified for those goods in the Generalised</li></ul>



<p>System of Preferences;</p> <ul style="list-style-type: none"><li>- undertakes to maintain appropriate commercial accounting records for production / supply of goods qualifying for preferential treatment and to keep them for at least three years from the end of the calendar year in which the statement on origin was made out;</li><li>- undertakes to immediately notify the competent authority of changes as they arise to his registration data since acquiring the number of registered exporter;</li><li>- undertakes to cooperate with the competent authority;</li><li>- undertakes to accept any checks on the accuracy of his statements on origin, including verification of accounting records and visits to his premises by the European Commission or Member States' authorities, as well as the authorities of Norway, Switzerland and Turkey (applicable only to exporters in beneficiary countries);</li><li>- undertakes to request his removal from the system, should he no longer meet the conditions for exporting any goods under the scheme;</li><li>- undertakes to request his removal from the system, should he no longer intend to export such goods under the scheme.</li></ul> <hr/> <p>Place, date, signature of authorised signatory, name and job title (3)</p>
<p>6. Prior specific and informed consent of exporter to the publication of his data on the public website (3)</p> <p>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 and disclosure of this information via the public website. The undersigned may withdraw his consent to the publication of this information via the public website by sending a request to the competent authorities responsible for the registration.</p> <p>.....</p> <p>Place, date, signature of authorised signatory, name and job title</p>
<p>7. Box for official use by competent authority (3)</p> <p>The applicant is registered under the following number:</p> <p>Registration Number: .....</p> <p>Date of registration .....</p>

Date from which the registration is valid .....

Signature and stamp.....

Information notice

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

1. Where the European Commission processes personal data contained in this application to become a registered exporter, Regulation (EC) No 45/2001 of the European Parliament and of the Council on the protection of individuals with regard to the processing of personal data by the Union institutions and bodies and on the free movement of such data will apply. Where the competent authorities of a beneficiary country or a third country implementing Directive 95/46/EC process personal data contained in this application to become a registered exporter, the relevant national provisions of the aforementioned Directive will apply.
2. Personal data in respect of the application to become a registered exporter are processed for the purpose of EU GSP rules of origin as defined in the relevant EU legislation. The said legislation providing for EU GSP rules of origin constitutes the legal basis for processing personal data in respect of the application to become a registered exporter.
3. The competent authority in a country where the application has been submitted is the controller with respect to processing of the data in the REX system.  
The list of competent authorities/customs departments 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 Turkey.
5. The data of a revoked registration shall be kept by the competent authorities of the beneficiary country and the customs authorities of Member States in the REX system for ten 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 that will be processed through the REX system and, where appropriate, the right to rectify erase or block data in accordance with Regulation (EC) No 45/2001 or the national laws implementing Directive 95/46/EC. Any requests for right of access, rectification, erasure or blocking shall be submitted to and processed by the competent authorities of beneficiary countries and the customs authorities of Member States responsible for the registration, as appropriate. 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 of the beneficiary country or the customs authorities of Member States concerned, respectively. If the registered exporter failed to obtain his rights from the controller of data, the registered exporter shall submit such request to the Commission acting as 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 web-site of the European Commission, Directorate-General for Justice: ([http://ec.europa.eu/justice/data-protection/bodies/authorities/eu/index\\_en.htm#h2-1](http://ec.europa.eu/justice/data-protection/bodies/authorities/eu/index_en.htm#h2-1)). Where the complaint concerns processing of data by the European Commission, it should be addressed to the European Data Protection Supervisor (EDPS). (<http://www.edps.europa.eu/EDPSWEB/>)

- (1) The present application form is common to the GSP schemes of four entities: the Union (EU), Norway, Switzerland and Turkey ('the entities'). Please note, however, that the respective GSP schemes of these entities may differ in terms of country and product coverage. Consequently, a given registration will only be effective for the purpose of exports under the GSP scheme(s) that consider(s) your country as a beneficiary country.
- (2) The indication of EORI number is mandatory for EU exporters and consignors. For exporters in beneficiary countries, Norway, Switzerland and Turkey, the indication of TIN is mandatory.
- (3) When applications to become a registered exporter or other exchanges of information between registered exporters and customs authorities are made using electronic data-processing techniques, the signature and stamp referred to in boxes 5, 6 and 7 shall be replaced by an electronic authentication.

**11. ANNEX 2 - APPLICATION FORM OUTSIDE THE FRAMEWORK OF THE GSP**

**APPLICATION TO BECOME A REGISTERED EXPORTER**

<p>1. <u>Exporter's name, full address and country, EORI.</u></p>
<p>2. Contact details including telephone and fax number as well as e-mail address where available (optional).</p>
<p>3. Specify whether the main activity is producing or trading.</p>
<p>4. Indicative description of goods which qualify for preferential treatment, including indicative list of Harmonised System headings (or chapters where goods traded fall within more than twenty Harmonised System headings).</p>
<p>5. Undertakings to be given by an exporter (1)</p> <p>The undersigned hereby:</p> <ul style="list-style-type: none"><li>- declares that the above details are correct;</li><li>- certifies that no previous registration has been revoked; conversely, certifies that the situation which led to any such revocation has been remedied;</li><li>- undertakes to make out statements on origin only for goods which qualify for preferential treatment and comply with the origin rules specified for those goods in the preferential trade agreement concerned;</li></ul>

- undertakes to maintain appropriate commercial accounting records for production / supply of goods qualifying for preferential treatment and to keep them for at least three years (or more depending on the period established in the preferential agreement) from the end of the calendar year in which the statement on origin was made out;
  - undertakes to immediately notify the competent authority of changes as they arise to his registration data since acquiring the number of registered exporter;
  - undertakes to cooperate with the competent authority;
  - undertakes to accept any checks on the accuracy of his statements on origin, including verification of accounting records and visits to his premises by the European Commission or Member States' authorities;
  - undertakes to request his removal from the system, should he no longer meet the conditions for applying the Registered Exporter system;
  - undertakes to request his removal from the system, should he no longer intend to use the Registered Exporter system.
- 
- Place, date, signature of authorised signatory, name and job title

6. Prior specific and informed consent of exporter to the publication of his data on the public website (1)

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 and disclosure of this information via the public website. The undersigned may withdraw his 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

7. Box for official use by competent authority (1)

The applicant is registered under the following number:

Registration Number: .....

Date of registration .....

Date from which the registration is valid .....

Signature and stamp.....

Information notice

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

1. Where the European Commission processes personal data contained in this application to become a registered exporter, Regulation (EC) No 45/2001 of the European Parliament and of the Council on the protection of individuals with regard to the processing of personal data by the Union institutions and bodies and on the free movement of such data will apply..
2. Article 68 of Regulation (EU) 2015/2447 providing for the rules on the application of the REX system outside of the GSP legal framework constitutes the legal basis for processing personal data in respect of the application to become a registered exporter.
3. The competent authority in a country where the application has been submitted is the controller with respect to processing of the data in the REX system.  
The list of competent authorities/customs departments 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 and in customs authorities in Member States.
5. The data of a revoked registration shall be kept by the customs authorities of Member States in the REX system for ten 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 that will be processed through the REX system and, where appropriate, the right to rectify erase or block data in accordance with Regulation (EC) No 45/2001 or the national laws implementing Directive 95/46/EC. Any requests for right of access, rectification, erasure or blocking shall be submitted to and processed by the customs authorities of Member States responsible for the registration. 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 customs authorities of Member States concerned. If the registered exporter failed to obtain his rights from the controller of data, the registered exporter shall submit such request to the Commission acting as 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 web-site of the European Commission, Directorate-General for Justice: ([http://ec.europa.eu/justice/data-protection/bodies/authorities/eu/index\\_en.htm#h2-1](http://ec.europa.eu/justice/data-protection/bodies/authorities/eu/index_en.htm#h2-1)). Where the complaint concerns processing of data by the European Commission, it should be addressed to the European Data Protection Supervisor (EDPS). (<http://www.edps.europa.eu/EDPSWEB/>)

- (1) When applications to become a registered exporter or other exchanges of information between registered exporters and customs authorities are made using electronic data-processing techniques, the signature and stamp referred to in boxes 5, 6 and 7 shall be replaced by an electronic authentication.

## **12. ANNEX 3 - TEXT OF THE STATEMENT ON ORIGIN FOR THE GSP**

### **Statement on origin**

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

#### *French version*

L'exportateur ... (Numéro d'exportateur enregistré ( 2 ), ( 3 ), ( 4 )) des produits couverts par le présent document déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle ... ( 5 ) au sens des règles d'origine du Système des préférences tarifaires généralisées de l'Union européenne et que le critère d'origine satisfait est ... ... ( 6 )

#### *English version*

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

#### *Spanish version*

El exportador ... (Número de exportador registrado ( 2 ), ( 3 ), ( 4 )) de los productos incluidos en el presente documento declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial ... ( 5 )) en el sentido de las normas de origen del Sistema de preferencias generalizado de la Unión europea y que el criterio de origen satisfecho es ... ... ( 6 ).

---

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

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

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

(4) Where the statement on origin replaces another statement in accordance with Article 101(2) of Implementing Regulation (EU) 2015/2447, the re-consignor of the goods shall

indicate the number of registered exporter only if the value of originating products in the initial consignment exceeds EUR 6 000.

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

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



### **13. ANNEX 4 - TEXT OF THE STATEMENT ON ORIGIN FOR FTAS**

#### **Statement on origin**

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

#### *English version*

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

---

(1) Where the statement on origin replaces another statement in accordance with Article 69(4) of Implementing Regulation (EU) 2015/2447 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013, the replacement statement on origin shall bear the mention (English version) 'Replacement statement'. The replacement shall also indicate the date of issue of the initial statement and all other necessary data according to Annex 22-20 of Implementing Regulation (EU) 2015/2447.

(2) Where the statement on origin replaces another statement in accordance with subparagraph 3(a) of Article 69(4) of Implementing Regulation (EU) 2015/2447, the re-consignor of the goods making out such a statement shall indicate his name and full address followed by his number of registered exporter.

(3) Where the statement on origin replaces another statement in accordance with subparagraph 3(b) of Article 69(4) of Implementing Regulation (EU) 2015/2447, the re-consignor of the goods making out such a statement shall indicate his name and full address followed by the mention (English version) 'acting on the basis of the statement on origin made out by [name and complete address of the exporter in the partner country], registered under the following number [Number of Registered Exporter of the exporter in the partner country]'.

(4) Where the statement on origin replaces another statement in accordance with subparagraph 2 of Article 69(4) of Implementing Regulation (EU) 2015/2447, the re-consignor of the goods shall not indicate the number of registered exporter.

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

(6) Products wholly obtained: enter the letter 'P'; Products sufficiently worked or processed: enter the letter 'W' followed by a heading of the Harmonised System (example 'W' 9618).

**14. ANNEX 5 – PROVISION ENABLING THE APPLICATION OF THE REX SYSTEM IN THE FTA BETWEEN THE EU AND CANADA**

Extract of the origin protocol of the agreement between the EU and Canada

**Article 19**

**Obligations regarding exportations**

1. An origin declaration as referred to in Article 18.1 shall be completed:
  - (a) in the European Union, by an exporter in accordance with the relevant European Union legislation; and
  - (b) in Canada, by an exporter in accordance with Part V of the Customs Act, R.S.C., 1985, c. 1 (2nd Supp.).
2. The exporter completing an origin declaration shall at the request of the customs authority of the Party of export submit a copy of the origin declaration and all appropriate documents proving the originating status of the products concerned, 564 including supporting documents or written statements from the producers or suppliers, and fulfil the other requirements of this Protocol.
3. An origin declaration shall be completed and signed by the exporter unless otherwise provided.
4. A Party may allow an origin declaration to be completed by the exporter when the products to which it relates are exported, or after exportation if the origin declaration is presented in the importing Party within two years after the importation of the products to which it relates or within a longer period of time if specified in the laws of the importing Party.
5. The customs authority of the Party of import may allow the application of an origin declaration to multiple shipments of identical originating products that take place within a period of time that does not exceed 12 months as set out by the exporter in that declaration.
6. An exporter that has completed an origin declaration and becomes aware or has reason to believe that the origin declaration contains incorrect information shall immediately notify the importer in writing of any change affecting the originating status of each product to which the origin declaration applies.
7. The Parties may allow the establishment of a system that permits an origin declaration to be submitted electronically and directly from the exporter in the territory of a Party to an importer in the territory of the other Party, including the replacement of the exporter's signature on the origin declaration with an electronic signature or identification code.

**15. ANNEX 6 – PROVISION ENABLING THE APPLICATION OF THE REX SYSTEM IN THE FTA BETWEEN THE EU AND VIETNAM**

Extract of the origin protocol of the agreement between the EU and Vietnam

**Article 15**

**General requirements**

1. Products originating in the Union shall, on importation into Vietnam benefit from this Agreement upon submission of any of the following proofs of origin:

(a) a certificate of origin made out in accordance with Articles 16 to 18;

(b) an origin declaration made out in accordance with Article 19 by:

i) an approved exporter within the meaning of Article 20 for any consignment regardless of its value, or

ii) any exporter for consignments the total value of which does not exceed EUR 6000;

(c) a statement of origin made out by exporters registered in an electronic database in accordance with the relevant legislation of the Union after the Union has notified to Vietnam that such legislation applies to its exporters. Such notification may stipulate that letters a) and b) shall cease to apply to the Union.

2. Products originating in Vietnam shall, on importation into the Union, benefit from this Agreement upon submission of any of the following proofs of origin:

(a) a certificate of origin, made out in accordance with Articles 16 to 18;

(b) an origin declaration made out by any exporter for consignments the total value of which is to be determined in national legislation of Vietnam and will not exceed EUR 6000;

(c) an origin declaration made in accordance with in Article 19 by an exporter approved or registered in accordance with the relevant legislation of Vietnam after Vietnam has notified to the Union that such legislation applies to its exporters. Such notification may stipulate that letter a) shall cease to apply to Vietnam.

3. Originating products within the meaning of this Protocol shall, in the cases specified in Article 24, benefit from the Agreement without submitting any of the documents referred to in this Article.