



# PREFERENTIAL PROOF OF ORIGIN TOOL

**Preferential origin document, invoice declaration, origin declaration, statement on origin, Approved Exporter number, or Registered Exporter (REX) number.**  
**What to use in which situation? This information was updated on 15 July 2024**

| Preferential trade agreement of the EU with: | Preferential origin document used for exports to agreement country: | Preferential origin document used for imports in the EU: | Name of origin declaration:    | Language in which the origin declaration may be made out: | Invoice amount above which a license Approved Exporter or a Registered Exporter (REX) number is required for EU exports. For imports in the EU this amount can be different. | Approved Exporter number or Registered Exporter (REX) number for EU exports to agreement countries: | Name of Approved Exporter number or Registered Exporter (REX) number in agreement country for exports to EU: | Signing of preferential origin declaration required? | Validity period of preferential origin declaration or document: | Sample text of origin declaration with footnotes |
|--|---|--|--------------------------------|---|--|---|--|--|---|--|
| <b>PEM Countries (Regional Convention)</b>   | EUR.1   | EUR.1  | Origin declaration             | All languages of the agreement countries                  | € 6,000  | Approved Exporter number  | Approved Exporter number   | yes  | 4 months  | See example 1                                    |
|  | or EUR-MED*   | or EUR-MED*  | or Origin declaration EUR-MED* | All languages of the agreement countries                  | € 6,000  | Approved Exporter number  | Approved Exporter number   | yes  | 4 months  | See example 2                                    |
| <b>PEM Countries (Transitional Rules)**</b>  | EUR.1, enter "transitional rules" in box 7                          | EUR.1, enter "transitional rules" in box 7               | Origin declaration             | All languages of the agreement countries                  | € 6,000  | Approved Exporter number  | Approved Exporter number   | yes  | 10 months   | See example 3                                    |
| <b>CETA Canada</b>                           | N/A   | N/A  | Origin declaration             | All languages of the agreement countries                  | € 6,000  | Registered Exporter (REX) number  | Business number  | yes  | 12 months   | See example 4                                    |
| <b>JEFTA Japan***</b>                        | N/A   | N/A  | Statement on origin            | English or Japanese                                       | € 6,000  | Registered Exporter (REX) number  | Japan Corporate number   | no   | 12 months   | See example 5                                    |
| <b>New Zealand</b>                           | N/A   | N/A  | Statement on origin            | All languages of the agreement countries                  | From EU to NZ: € 6,000 and from NZ to EU NZ\$ 1,000  | Registered Exporter (REX) number  | Customs Client Code  | no   | 12 months   | See example 9                                    |
| <b>Singapore</b>                             | N/A   | N/A  | Statement on origin            | All languages of the agreement countries                  | € 6,000  | Registered Exporter (REX) number  | UEN, Unique Entity number  | yes  | 12 months   | See example 6                                    |
| <b>Vietnam</b>                               | N/A   | EUR.1  | Origin declaration             | All languages of the agreement countries                  | € 6,000  | Registered Exporter (REX) number  | N/A (above € 6,000: always EUR.1)  | yes  | 12 months   | See example 7                                    |
| <b>United Kingdom***</b>                     | N/A   | N/A  | Statement on origin            | All languages of the agreement countries                  | From EU to United Kingdom: € 6,000 and from United Kingdom to EU: N/A  | Registered Exporter (REX) number  | Always (British) EORI number   | No   | From EU to UK: 24 months and from UK to EU: 12 months           | See example 8                                    |

\* EUR-MED or origin declaration EUR-MED is only applied in those cases where it is necessary to indicate whether or not the preferential origin status is obtained by making use of cumulation with other PEM (Regional Convention) countries.

\*\* PEM Countries (Transitional Rules): In principle, these rules apply to all PEM countries except Algeria, Morocco, and Tunisia from or after 1 September 2021, insofar as the countries concerned have implemented the Transitional Rules. See PB (EU)C 2023/1531 of 13-12-2023, link: [https://eur-lex.europa.eu/legal-content/en/TXT/PDF/?uri=OJ:C\\_202301531](https://eur-lex.europa.eu/legal-content/en/TXT/PDF/?uri=OJ:C_202301531). For more information or explanation about the cumulation options, please contact KVK.

\*\*\* Japan and United Kingdom: Importers can also claim preference based on "Importers Knowledge", in that case a statement on origin does not have to be submitted.

| Preferential trade agreement of the EU with:                         | Preferential origin document used for exports to agreement country: | Preferential origin document used for imports in the EU:          | Name of origin declaration:               | Language in which the origin declaration may be made out: | Invoice amount above which a license Approved Exporter or a Registered Exporter (REX) number is required for EU exports. For imports in the EU this amount can be different. | Approved Exporter number or Registered Exporter (REX) number for EU exports to agreement countries: | Name of Approved Exporter number or Registered Exporter (REX) number in agreement country for exports to EU: | Signing of preferential origin declaration required?              | Validity period of preferential origin declaration or document: | Sample text of origin declaration with footnotes |
|--|---|---|---|---|--|---|--|---|---|--|
| <b>EPA ESA (Eastern and Southern African States)</b>                 | N/A   | From Comoros (KM) or Mauritius (MU) to EU: EUR.1                  | Invoice declaration                       | All languages of the agreement countries                  | € 6,000  | Registered Exporter (REX) number  | From Comoros (KM) or Mauritius (MU) to EU: Approved Exporter number  | yes   | 10 months   | See example 10                                   |
|  |   | From Madagascar (MG), Seychelles (SC) or Zimbabwe (ZW) to EU: N/A | Invoice declaration                       | All languages of the agreement countries                  | € 6,000  | Registered Exporter (REX) number  | From Madagascar (MG), Seychelles (SC) or Zimbabwe (ZW) to EU: Registered Exporter (REX) number               | yes   | 10 months   | See example 10                                   |
| <b>Republic of Korea (South Korea)</b>                               | N/A   | N/A   | All languages of the agreement countries  | All languages of the agreement countries                  | € 6,000  | Approved Exporter number  | Approved Exporter number   | yes   | 12 months   | See example 10                                   |
| <b>Ghana</b>   | N/A   | N/A   | Origin declaration                        | All languages of the agreement countries                  | € 6,000  | ICUMS Number  | Registered Exporter (REX) number   | Without REX- or ICUMS Number: yes, With REX- or ICUMS Number: no. | 10 months   | See example 10                                   |
| <b>Ivory Coast</b>   | N/A   | N/A   | Origin declaration                        | Origin declaration  | € 6,000  | Registered Exporter (REX) number  | Registered Exporter (REX) number   | yes   | 10 months   | See example 10                                   |
| <b>OCT, Overseas Countries and Territories</b>                       | N/A   | N/A   | Statement on origin                       | English or French   | € 10,000   | Registered Exporter (REX) number  | Registered Exporter (REX) number   | no  | 12 months   | See example 11                                   |
| <b>GSP (Generalised System of Preferences) Development countries</b> | N/A   | N/A   | Statement on origin                       | English, Spanish or French                                | € 6,000  | Registered Exporter (REX) number  | Registered Exporter (REX) number   | no  | 12 months   | See example 9                                    |
| <b>All other agreement countries</b>                                 | EUR.1   | EUR.1   | Invoice declaration or origin declaration | All languages of the agreement countries                  | € 6,000  | Approved Exporter number  | Approved Exporter number   | yes   | 4,10, or 12 months  | See example 10                                   |

## Agreement countries where the preferential trade agreement with the EU has entered into force.

Some countries participate in several different agreements with the EU, so check carefully which agreement you want to use.

| Country name                    | ISO Country code | Name of agreement   | Unilateral agreement | Bilateral agreement |
|---------------------------------|------------------|---|----------------------|---------------------|
| Afghanistan                     | AF               | GSP Development Countries*  | X                    |                     |
| Albania                         | AL               | PEM Regional Convention   |                      | X                   |
| Albania                         | AL               | PEM Transitional Rules  |                      | X                   |
| Algeria                         | DZ               | PEM Regional Convention   |                      | X                   |
| Andorra                         | AD               | Other Agreement Countries (EU-Andorra, only for goods of Chapter 1 to 24) |                      | X                   |
| Angola                          | AO               | GSP Development Countries*  | X                    |                     |
| Antigua and Barbuda             | AG               | Other Agreement Countries (EPA Cariforum)                                 |                      | X                   |
| Aruba                           | AW               | OCT (Overseas Countries and Territories)                                  | X                    |                     |
| Bahamas                         | BS               | Other Agreement Countries (EPA Cariforum)                                 |                      | X                   |
| Bangladesh                      | BD               | GSP Development Countries*  | X                    |                     |
| Barbados                        | BB               | Other Agreement Countries (EPA Cariforum)                                 |                      | X                   |
| Belize                          | BZ               | Other Agreement Countries (EPA Cariforum)                                 |                      | X                   |
| Benin                           | BJ               | GSP Development Countries*  | X                    |                     |
| Bhutan                          | BT               | GSP Development Countries*  | X                    |                     |
| Bolivia                         | BO               | GSP Development Countries*  | X                    |                     |
| Bonaire, St. Eustatius and Saba | BQ               | OCT (Overseas Countries and Territories)                                  | X                    |                     |
| Bosnia-Herzegovina              | BA               | PEM Regional Convention   |                      | X                   |
| Bosnia-Herzegovina              | BA               | PEM Transitional Rules  |                      | X                   |

| Country name                               | ISO Country code | Name of agreement   | Unilateral agreement | Bilateral agreement |
|--|------------------|---|----------------------|---------------------|
| Botswana                                   | BW               | Other Agreement Countries (EPA SADC, South African Development Community) |                      | X                   |
| Burkina Faso                               | BF               | GSP Development Countries*  | X                    |                     |
| Burundi                                    | BI               | GSP Development Countries*  | X                    |                     |
| Cambodia (Kampuchea)                       | KH               | GSP Development Countries*  | X                    |                     |
| Cameroon                                   | CM               | Other Agreement Countries (EPA-Central Africa, interim agreement)         |                      | X                   |
| Cameroon                                   | CM               | Other Agreement Countries (MAR, Market Access Regulation)                 | X                    |                     |
| Canada                                     | CA               | EU-Canada (CETA)  |                      | X                   |
| Cape Verde                                 | CV               | GSP Development Countries*  | X                    |                     |
| Central African Republic                   | CF               | GSP Development Countries*  | X                    |                     |
| Ceuta                                      | XC               | Other Agreement Countries (EU-Ceuta)                                      |                      | X                   |
| Chad                                       | TD               | GSP Development Countries*  | X                    |                     |
| Chile                                      | CL               | Other Agreement Countries (EU-Chile)                                      |                      | X                   |
| Colombia                                   | CO               | Other Agreement Countries (EU-Andean Countries)                           |                      | X                   |
| Comoros                                    | KM               | EPA ESA (Eastern and Southern African States)                             |                      | X                   |
| Comoros (excl. Mayotte)                    | KM               | GSP Development Countries*  | X                    |                     |
| Congo Democratic Republic (Congo-Kinshasa) | CD               | GSP Development Countries*  | X                    |                     |

\* Statement on origin for export from EU to GSP Development Countries only for outward processing.

| Country name                                      | ISO Country code | Name of agreement   | Unilateral agreement | Bilateral agreement |
|---|------------------|---|----------------------|---------------------|
| Congo, Democratic Republic of (Congo-Brazzaville) | CG               | GSP Development Countries*  | X                    |                     |
| Cook Islands                                      | CK               | GSP Development Countries*  | X                    |                     |
| Costa Rica  | CR               | Other Agreement Countries (EU-Central America)                            |                      | X                   |
| Curaçao   | CW               | OCT (Overseas Countries and Territories)                                  | X                    |                     |
| Djibouti  | DJ               | GSP Development Countries*  | X                    |                     |
| Dominica  | DM               | Other Agreement Countries (EPA Cariforum)                                 |                      | X                   |
| Dominican Republic                                | DO               | Other Agreement Countries (EPA Cariforum)                                 |                      | X                   |
| East Timor (Timor-Leste)                          | TL               | GSP Development Countries*  | X                    |                     |
| Ecuador   | EC               | Other Agreement Countries (EU-Andean Countries)                           |                      | X                   |
| Egypt   | EG               | PEM Regional Convention   |                      | X                   |
| El Salvador                                       | SV               | Other Agreement Countries (EU-Central America)                            |                      | X                   |
| Eritrea   | ER               | GSP Development Countries*  | X                    |                     |
| Eswatini (former Swaziland)                       | SZ               | Other Agreement Countries (EPA SADC, South African Development Community) |                      | X                   |
| Ethiopia  | ET               | GSP Development Countries*  | X                    |                     |
| European Union                                    | EU               | Other Agreement Countries (E.E.A.)  |                      | X                   |
| Faeroe Islands                                    | FO               | PEM Regional Convention   |                      | X                   |
| Faeroe Islands                                    | FO               | PEM Transitional Rules  |                      | X                   |
| Fiji  | FJ               | Other Agreement Countries (EPA Pacific)                                   |                      | X                   |
| French Polyinesia ****                            | PF               | OCT (Overseas Countries and Territories)                                  | X                    |                     |

| Country name                             | ISO Country code | Name of agreement                               | Unilateral agreement | Bilateral agreement |
|--|------------------|---|----------------------|---------------------|
| French Southern and Antartic Territories | TF               | OCT (Overseas Countries and Territories)        | X                    |                     |
| Gambia                                   | GM               | GSP Development Countries*                      | X                    |                     |
| Georgia                                  | GE               | PEM Regional Convention                         |                      | X                   |
| Georgia                                  | GE               | PEM Transitional Rules                          |                      | X                   |
| Ghana                                    | GH               | EU-Ghana  |                      | X                   |
| Greenland                                | GL               | OCT (Overseas Countries and Territories)        | X                    |                     |
| Grenada                                  | GD               | Other Agreement Countries (EPA Cariforum)       |                      | X                   |
| Guatemala                                | GT               | Overige overeenkomstlanden (EU-Central America) |                      | X                   |
| Guinea                                   | GN               | GSP Development Countries*                      | X                    |                     |
| Guinea Bissau                            | GW               | GSP Development Countries*                      | X                    |                     |
| Guyana                                   | GY               | Other Agreement Countries (EPA Cariforum)       |                      | X                   |
| Haiti                                    | HT               | GSP Development Countries*                      | X                    |                     |
| Honduras                                 | HN               | Other Agreement Countries (EU-Central America)  |                      | X                   |
| Iceland                                  | IS               | Other Agreement Countries (E.E.A.)              | X                    |                     |
| Iceland                                  | IS               | PEM Regional Convention                         |                      | X                   |
| Iceland                                  | IS               | PEM Transitional Rules                          |                      | X                   |
| India                                    | IN               | GSP Development Countries*                      | X                    |                     |
| Indonesia                                | ID               | GSP Development Countries*                      | X                    |                     |
| Israël                                   | IL               | PEM Regional Convention                         |                      | X                   |
| Ivory Coast                              | CI               | EU-Ivory Coast                                  |                      | X                   |
| Jamaica                                  | JM               | Other Agreement Countries (EPA Cariforum)       |                      | X                   |
| Japan                                    | JP               | EU-Japan (JEFTA)                                |                      | X                   |

| Country name                      | ISO Country code | Name of agreement   | Unilateral agreement | Bilateral agreement |
|-----------------------------------|------------------|---|----------------------|---------------------|
| Jordan***                         | JO               | PEM Regional Convention   |                      | X                   |
| Jordan***                         | JO               | PEM Transitional Rules  |                      | X                   |
| Kenya                             | KE               | GSP Development Countries*  | X                    |                     |
| Kenya                             | KE               | Other Agreement Countries (EPA East African Community)                    |                      | X****               |
| Kiribati                          | KI               | GSP Development Countries*  | X                    |                     |
| Korea, Republic of (=South Korea) | KR               | EU-Korea  |                      | X                   |
| Kosovo                            | XK (= KO)        | PEM Regional Convention   |                      | X                   |
| Kosovo                            | XK (= KO)        | PEM Transitional Rules  |                      | X                   |
| Kyrgystan                         | KG               | GSP Development Countries*  | X                    |                     |
| Laos                              | LA               | GSP Development Countries*  | X                    |                     |
| Lebanon                           | LB               | PEM Regional Convention   |                      | X                   |
| Lesotho                           | LS               | GSP Development Countries*  | X                    |                     |
| Lesotho                           | LS               | Other Agreement Countries (EPA SADC, South African Development Community) |                      | X                   |
| Liberia                           | LR               | GSP Development Countries*  | X                    |                     |
| Liechtenstein                     | LI               | Other Agreement Countries (E.E.A.)  |                      | X                   |
| Liechtenstein                     | LI               | PEM Regional Convention   |                      | X                   |
| Liechtenstein                     | LI               | PEM Transitional Rules  |                      | X                   |
| Madagascar                        | MG               | EPA ESA (Eastern and Southern African States)                             |                      | X                   |
| Madagascar                        | MG               | GSP Development Countries*  | X                    |                     |
| Malawi                            | MW               | GSP Development Countries*  | X                    |                     |
| Mali                              | ML               | GSP Development Countries*  | X                    |                     |
| Mauretania                        | MR               | GSP Development Countries*  | X                    |                     |

\*\*\* Jordan: There is also a temporary unilateral agreement between the EU and Jordan. This is based on Protocol 3 and Decision 1/2016, for goods produced in designated areas in Jordan to generate employment for Syrian refugees. For more information about this, please contact KVK.

| Country name      | ISO Country code | Name of agreement   | Unilateral agreement | Bilateral agreement |
|-------------------|------------------|---|----------------------|---------------------|
| Mauritius         | MU               | EPA ESA (Eastern and Southern African States)                             |                      | X                   |
| Melilla           | XL               | Other Agreement Countries (EU-Melilla)                                    |                      | X                   |
| Mexico            | MX               | Other Agreement Countries (EU-Mexico)                                     |                      | X                   |
| Micronesia        | FM               | GSP Development Countries*  | X                    |                     |
| Moldova           | MD               | PEM Regional Convention   |                      | X                   |
| Moldova           | MD               | PEM Transitional Rules  |                      | X                   |
| Mongolia          | MN               | GSP Development Countries*  | X                    |                     |
| Montenegro        | ME               | PEM Regional Convention   |                      | X                   |
| Montenegro        | ME               | PEM Transitional Rules  |                      | X                   |
| Morokko           | MA               | PEM Regional Convention   |                      | X                   |
| Mozambique        | MZ               | GSP Development Countries*  | X                    |                     |
| Mozambique        | MZ               | Other Agreement Countries (EPA SADC, South African Development Community) |                      | X                   |
| Myanmar (Burma)   | MM               | GSP Development Countries*  | X                    |                     |
| Namibia           | NA               | Other Agreement Countries (EPA SADC, South African Development Community) |                      | X                   |
| Nepal             | NP               | GSP Development Countries*  | X                    |                     |
| New Caledonia**** | NC               | OCT (Overseas Countries and Territories)                                  | X                    |                     |
| New Zealand       | NZ               | EU-New Zealand  |                      | X                   |
| Nicaragua         | NI               | Other Agreement Countries (EU-Central America)                            |                      | X                   |
| Niger             | NE               | GSP Development Countries*  | X                    |                     |
| Nigeria           | NG               | GSP Development Countries*  | X                    |                     |
| Niue              | NU               | GSP Development Countries*  | X                    |                     |

\*\*\*\* This agreement is bilateral but for the time being no preferential tariff will be applied to imports into Kenya.

| Country name          | ISO Country code | Name of agreement                               | Unilateral agreement | Bilateral agreement |
|-----------------------|------------------|---|----------------------|---------------------|
| North Macedonia       | MK               | PEM Regional Convention                         |                      | X                   |
| North Macedonia       | MK               | PEM Transitional Rules                          |                      | X                   |
| Norway                | NO               | Other Agreement Countries (E.E.A.)              |                      | X                   |
| Norway                | NO               | PEM Regional Convention                         |                      | X                   |
| Norway                | NO               | PEM Transitional Rules                          |                      | X                   |
| Pakistan              | PK               | GSP Development Countries*                      | X                    |                     |
| Panama                | PA               | Other Agreement Countries (EU-Central America)  |                      | X                   |
| Papua New Guinea      | PG               | Other Agreement Countries (EPA Pacific)         |                      | X                   |
| Peru                  | PE               | Other Agreement Countries (EU-Andean Countries) |                      | X                   |
| Philippines           | PH               | GSP Development Countries*                      | X                    |                     |
| Rwanda                | RW               | GSP Development Countries*                      | X                    |                     |
| Samoa                 | WS               | GSP Development Countries*                      | X                    |                     |
| Samoa                 | WS               | Other Agreement Countries (EPA Pacific)         |                      | X                   |
| Sao Tomé and Príncipe | ST               | GSP Development Countries*                      | X                    |                     |
| Senegal               | SN               | GSP Development Countries*                      | X                    |                     |
| Serbia                | RS               | PEM Regional Convention                         |                      | X                   |
| Serbia                | RS               | PEM Transitional Rules                          |                      | X                   |
| Seychelles            | SC               | EPA ESA (Eastern and Southern African States)   |                      | X                   |
| Sierra Leone          | SL               | GSP Development Countries*                      | X                    |                     |
| Singapore             | SG               | EU-Singapore                                    |                      | X                   |
| Solomon Islands       | SB               | GSP Development Countries*                      | X                    |                     |
| Solomon Islands       | SB               | Other Agreement Countries (EPA Pacific)         |                      | X                   |

| Country name                     | ISO Country code | Name of agreement   | Unilateral agreement | Bilateral agreement |
|----------------------------------|------------------|---|----------------------|---------------------|
| Somalia                          | SO               | GSP Development Countries*  | X                    |                     |
| South Africa                     | ZA               | Other Agreement Countries (EPA SADC, South African Development Community) |                      | X                   |
| South Sudan                      | SS               | GSP Development Countries*  | X                    |                     |
| Sri Lanka                        | LK               | GSP Development Countries*  | X                    |                     |
| St. Barthelemy                   | BL               | OCT (Overseas Countries and Territories)                                  | X                    |                     |
| St. Kitts and Nevis              | KN               | Other Agreement Countries (EPA Cariforum)                                 |                      | X                   |
| St. Lucia                        | LC               | Other Agreement Countries (EPA Cariforum)                                 |                      | X                   |
| St. Martin (only the Dutch part) | SX               | OCT (Overseas Countries and Territories)                                  | X                    |                     |
| St. Pierre and Miquelon****      | PM               | OCT (Overseas Countries and Territories)                                  | X                    |                     |
| St. Vincent and the Grenadines   | VC               | Other Agreement Countries (EPA Cariforum)                                 |                      | X                   |
| Sudan                            | SD               | GSP Development Countries*  | X                    |                     |
| Suriname                         | SR               | Other Agreement Countries (EPA Cariforum)                                 |                      | X                   |
| Switzerland                      | CH               | PEM Regional Convention   |                      | X                   |
| Switzerland                      | CH               | PEM Transitional Rules  |                      | X                   |
| Syria                            | SY               | GSP Development Countries*  | X                    |                     |
| Syria                            | SY               | PEM Regional Convention   |                      | X                   |
| Tajikistan                       | TJ               | GSP Development Countries*  | X                    |                     |
| Tanzania                         | TZ               | GSP Development Countries*  | X                    |                     |
| Togo                             | TG               | GSP Development Countries*  | X                    |                     |
| Tonga                            | TO               | GSP Development Countries*  | X                    |                     |

| Country name             | ISO Country code | Name of agreement                             | Unilateral agreement | Bilateral agreement |
|--------------------------|------------------|---|----------------------|---------------------|
| Trinidad and Tobago      | TT               | Other Agreement Countries (EPA Cariforum)     |                      | X                   |
| Tunisia                  | TN               | PEM Regional Convention                       |                      | X                   |
| Türkiye                  | TR               | PEM Regional Convention**                     |                      | X                   |
| Tuvalu                   | TV               | GSP Development Countries*                    | X                    |                     |
| Uganda                   | UG               | GSP Development Countries*                    | X                    |                     |
| Ukraine                  | UA               | PEM Regional Convention                       |                      | X                   |
| Ukraine                  | UA               | PEM Transitional Rules                        |                      | X                   |
| United Kingdom           | GB               | EU-United Kingdom                             |                      | X                   |
| Uzbekistan               | UZ               | GSP Development Countries*                    | X                    |                     |
| Vanatu                   | VU               | GSP Development Countries*                    | X                    |                     |
| Vietnam                  | VN               | EU-Vietnam                                    |                      | X                   |
| Wallis and Futuna****    | WF               | OCT (Overseas Countries and Territories)      | X                    |                     |
| West Bank and Gaza Strip | PS               | PEM Regional Convention                       |                      | X                   |
| West Bank and Gaza Strip | PS               | PEM Transitional Rules                        |                      | X                   |
| Yemen                    | YE               | GSP Development Countries*                    | X                    |                     |
| Zambia                   | ZM               | GSP Development Countries*                    | X                    |                     |
| Zimbabwe                 | ZW               | EPA ESA (Eastern and Southern African States) |                      | X                   |

\*\* Türkiye has a Customs Union with the EU. For export to and import from Türkiye, the movement certificate A.TR is used for goods that are part of this Customs Union. The PEM Regional Convention can be used for other goods. For more information about this, please contact KVK.

\*\*\*\* These OCT autonomously apply a preferential import duty rate to goods of preferential EU origin.



# Example 1

## PEM Countries (Regional Convention): Origin declaration EUR.1

### Remarks:

Customs authorization number is het vergunning TE nummer

### Text origin declaration EUR.1:

The exporter of the products covered by this document (customs authorization No .....(1) declares that, except where otherwise clearly indicated, these products are of .....(2) preferential origin.

.....(3)  
(Place and date)

.....(4)  
(Signature of the exporter, In addition the name of the person signing the declaration has to be indicated in clear script)

- (1) When the origin declaration is made out by an approved exporter, the authorization number of the approved exporter must be entered in this space. When the origin declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.
- (2) Origin of products to be indicated. When the origin declaration relates, in whole or in part, to products originating in Ceuta and Melilla, the exporter must clearly indicate them in the document on which is made out, by means of the symbol 'CM'.
- (3) These indications may be omitted if the information is contained on the document itself.
- (4) In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.



# Example 2

## PEM Countries (Regional Convention): Origin declaration EUR-MED

### Remarks:

Customs authorization no. is Approved Exporter number.

EUR-MED or origin declaration EUR-MED is only applied when it is necessary to indicate whether the preferential origin status of the goods is obtained by making use of cumulation with other PEM (Regional Convention) countries.

### Text origin declaration EUR-MED:

The exporter of the products covered by this document (customs authorization No .....(1) declares that, except where otherwise clearly indicated, these products are of .....(2) preferential origin.

Cumulation applied with ..... (name of the country/countries)

No cumulation applied (3)

.....  
.....(4)  
(Place and date)

.....  
.....(5)  
(Signature of the exporter, in addition the name of the person signing the declaration has to be indicated in clear script)

\_\_\_\_\_

- (1) When the origin declaration is made out by an approved exporter, the authorization number if the approved exporter must be entered in his space. When the origin declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.
- (2) Origin of the products to be indicated. When the origin declaration 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 declaration is made out, by means of the symbol 'CM'.
- (3) Complete and delete where necessary.
- (4) These indications may be omitted if the information is contained on the document itself.
- (5) In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

# Example 3

## PEM Countries (Transitional Rules): Origin declaration (EUR.1)

### Remarks:

Customs authorization no. is Approved Exporters.

### Text origin declaration:

The exporter of the products covered by this document (customs authorization

No .....(1))

declares that, except where otherwise clearly indicated, these products are of

.....(2) preferential

origin according to the transitional rules of origin.

.....

.....(3)

(Place and date)

.....

.....(4)

(Signature of the exporter, in addition the name of the person signing the declaration

has to be indicated in clear script)

- (1) When the origin declaration is made out by an approved exporter, the authorisation number of the approved exporter must be entered in this space.  
When the origin declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.
- (2) Origin of products to be indicated. When the origin declaration 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 declaration is made out, by means of the symbol "CM".
- (3) These indications may be omitted if the information is contained on the document itself.
- (4) In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

The origin declaration must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

# Example 4

## CETA Canada: Origin declaration

### Remarks:

Only for imports in Canada the origin declaration can be issued for several shipments over a longer period.

Customs authorisation no.:

- For exports from the EU to Canada: Registered Exporter (REX) number.
- For exports from Canada to the EU: Business number.

### Text origin declaration:

(Period: from ..... to .....(1)

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

.....  
.....(4)

(Place and date)

.....  
.....(5)

(Signature and printed name of the exporter)

- (1) When the origin declaration is completed for multiple shipments of identical originating products within the meaning of Article 19.5 indicate the period of time for which the origin declaration will apply. The period of time must not exceed 12 months. All importations of the product must occur within the period indicated. Where a period of time is not applicable, the field can be left blank.
- (2) For EU exporters: When the origin declaration is completed by an approved or registered exporter the exporter's customs authorisation or registration number must be included. A customs authorisation number is required only if the exporter is an approved exporter. When the origin declaration is not completed by an approved or registered exporter, the words in brackets must be omitted or the space left blank.  
For Canadian exporters: The exporter's Business number assigned by the Government of Canada must be included. Where the exporter has not been assigned a business number, the field may be left blank.
- (3) "Canada EU" means products qualifying as originating under the rules of origin of the Canada-European Union "Comprehensive Economic and Trade Agreement. When the origin declaration relates, in whole or in part, to products originating in Ceuta and Melilla, the exporter must clearly indicate the symbol "CM".
- (4) These indications may be omitted if the information is contained on the document itself.
- (5) Article 19.3 provides an exception to the requirement of the exporter's signature. Where the exporter is not required to sign, the exception of signature also implies the exemption of the name of the signatory.

The origin declaration must be completed in accordance with the footnotes. However, the footnotes do not have to be reproduced.

# Example 5

## JEFTA Japan: Statement on origin

### Remarks:

The statement on origin can be issued for several shipments over a longer period. If the importer makes use of “Importers knowledge”, no Statement on origin is required.

### Exporter Reference No.:

- For exports from the EU to Japan: Registered Exporter (REX) number.
- For exports from Japan to the EU: Japan Corporate number.

### Origin criteria used (footnote 4):

Filling in this part of the statement is very complex. If you have any questions about this please contact KVK.

### Text of statement on origin:

(Period: from ..... to .....(1)

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

(Origin criteria used (4)) .....

Place and date (5)) .....

(Printed name of the exporter) .....

- (1) If the statement on origin is completed for multiple shipments of identical originating products within the meaning of subparagraph 5(b) of Article 3.17, indicate the period for which the statement on origin will apply. That period shall not exceed 12 months.  
All importations of the product must occur within the period indicated. Where a period is not applicable, the field can be left blank.
- (2) Indicate the reference number through which the exporter is identified. For the European Union exporter, this will be the number assigned in accordance with the laws and regulations of the European Union. For the Japanese exporter, this will be the Japan Corporate number. Where the exporter has not been assigned a number, this field may be left blank.
- (3) Indicate the origin of the product; the European Union or Japan.
- (4) Indicate, depending on the case, one or more of the following codes;  
'A' for a product referred to in subparagraph 1(a) of Article 3.2 Wholly obtained product and product made of wholly obtained products.;  
'B' for a product referred to in subparagraph 1(b) of Article 3.2 Product made of materials already of preferential (EU or JP) origin;  
'C' for a product referred to in subparagraph 1(c) of Article 3.2, with the following additional information on the type of product specific requirement actually applied to the product. Product made by making use of material originating in third countries and is processed according to the list rules;  
'1' for a change in tariff classification rule;  
'2' for a maximum value of non-originating materials or a minimum regional value content rule;  
'3' for a specific production process rule; or  
'4' in case of application of the provisions of Section 3 of Appendix 3-B-1 only for motorvehicles;  
'D' for accumulation referred to in Article 3.5; or  
'E' for tolerances referred to in Article 3.6 Tolerance 10% of the Ex Works or FOB value, not applicable fort textile products of Chapter 50 up to incl. 63.
- (5) Place and date may be omitted if the information is contained on the document itself.

# Example 6

## Singapore: Statement on origin

### Remarks:

Customs or competent governmental authorisation number:

- For exports from the EU to Singapore: REX Registration number
- For exports from Singapore to the EU: UEN number (Unique Entity number).

### Text of the statement on origin

The exporter of the products covered by this document (customs or competent governmental authorisation No .....(1)) declares that, except where otherwise clearly indicated, these products are of ..... preferential origin (2).

.....  
.....(3)

(Place and date):

.....  
.....(4)

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

- (1) When the statement on origin is made out in the Union by an approved exporter, the authorisation number of the approved exporter must be entered in this space. When the statement on origin is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank. When the statement on origin is made out by an exporter in Singapore, the Unique Entity number must be entered in this space.
- (2) Origin of products to be indicated. When the statement on origin relates to products originating in the Union, the exporter shall use the symbol 'EU'. 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 on origin is made out by means of the symbol 'CM'.
- (3) These indications may be omitted if the information is contained on the document itself.
- (4) In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

# Example 7

## Vietnam: Origin declaration

### Remarks:

Customs authorization number:

- For exports from the EU to Vietnam: Registered Exporter (REX) number.
- For exports from Vietnam to the EU: Not applicable, for shipments with an invoice value of more than € 6,000, the Vietnamese exporter must use a EUR.1 certificate, an origin declaration cannot be used in that case.

### Text of the origin declaration:

The exporter of the products covered by this document (customs authorization No .....(1)) declares that, except where otherwise clearly indicated, these products are of .....(2) preferential origin.

.....(3)  
(Place and date)

.....(4)  
(Signature of the exporter, in addition to the name of the person signing the declaration has to be indicated in clear script)

- (1) When the invoice declaration is made out by an approved exporter, the authorisation number of the approved exporter shall be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.
- (2) Origin of products to be indicated. When the invoice declaration relates, in whole or in part, to products originating in Ceuta and Melilla, the exporter shall clearly indicate them in the document on which the declaration is made out by means of the symbol 'CM'.
- (3) These indications may be omitted if the information is contained on the document itself.
- (4) In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

The origin declaration shall be made out in accordance with the footnotes.  
However, the footnotes do not have to be reproduced.

# Example 8

United Kingdom: Statement on origin

New Zealand: Statement on origin

## Remarks:

### EU-United Kingdom

Exporter Reference No.:

For exports from the EU to the United Kingdom for shipments with a value of more than € 6,000: Registered Exporter (REX) number.

For export from the United Kingdom to the EU, in all cases, regardless of the value of the shipment: (British) EORI number.

It is not necessary to sign the Statement on origin.

If the importer makes use of "Importers knowledge", no Statement on origin is required.

### EU-New Zealand:

For exports from the EU to the New Zealand for shipments with a value of more than € 6,000: Registered Exporter (REX) number.

For export from New Zealand to the EU, for shipments with a value of more than NZ\$ 1,000

Customs Client Code.

It is not necessary to sign the Statement on origin

## Text of the statement on origin

(Period: from ..... to .....)(1)

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

..... (4)

(Place and date)

.....

(Name of the exporter)

## Footnotes EU-United Kingdom:

- (1) If the statement on origin is completed for multiple shipments of identical originating products within the meaning of point (b) of Article ORIG.19(4) [Statement on Origin] of this Agreement, indicate the period for which the statement on origin is to apply.  
That period shall not exceed 12 months. All Importations of the product must occur the period indicated. If a period is not applicable, the field may be left blank.
- (2) Indicate the reference number by which the exporter is identified. For the Union exporter, this will be the number assigned in accordance with the laws and regulations of the Union. For the United Kingdom exporter, this will be the number assigned in accordance with the laws and regulations applicable within the United Kingdom. Where the exporter has not been assigned a number, ... Where the exporter has not been assigned a number, this field may be left blank.
- (3) Indicate the origin of the product: the United Kingdom or the Union
- (4) Place and date may be omitted if the information is contained on the document itself.

If the statement on origin is handwritten, it shall be written in ink in printed characters. The statement on origin shall be made out in accordance with the respective footnotes. The footnotes do not have to be reproduced.



**Footnotes EU-New Zealand:**

- (1) When the statement on origin is completed for multiple shipments of identical products as referred to in point (b) of Article 3.18(4) (Statement on origin), indicate the period for which the statement on origin will apply. That period shall not exceed 12 months. All importations of the product must occur within the period indicated. Where such a period is not applicable, the field may be left blank.
- (2) Indicate the reference number through which the exporter is identified. For the Union exporter, this will be the number assigned in accordance with the law of the Union. For the New Zealand exporter, this will be the Customs Client Code. Where the exporter has not been assigned a number, the field may be left blank.
- (3) Indicate the origin of the product: "New Zealand" or "the European Union".
- (4) Place and date may be omitted if the information is contained on the document containing the text of the statement on origin."

# Example 9

GSP Development Countries: Least Developed Countries (LDC) and Other Beneficiary Countries (OBC): Statement on origin for exports to the EU or for exports from the EU to GSP countries for external processing followed by reimportation in the EU. The text below must be used in both cases.

## Remarks:

Number of Registered Exporter is the Registered Exporter (REX) number.

Footnote 6: Fill in letter "P" (for wholly obtained products) or "W" (for sufficiently worked or processed products) followed by the Heading (4 positions) of the finished product. The statement on origin may only be in the English, French, or Spanish language, and does not need to be signed.

## Text of the statement on origin:

To be made out on any commercial document 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 the European Union and 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 97d(2) and (3), 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 97d (6).
- (2) Where the statement on origin replaces another statement in accordance with subparagraph 1 of Article 97d (2) and paragraph (3) of Article 97d, 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 97d (2), 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 97d (2), 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 6000.
- (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 97j, 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'.



# Example 10

All other agreement countries (EPA ESA Eastern and Southern African States [= Comoros, Madagascar, Mauritius, Seychelles and Zimbabwe], Ivory Coast, Ghana, and all other agreement countries for which no reference is made to any of the other examples): Invoice declaration - origin declaration

## Remarks:

Customs authorization number for shipments with a value of more than € 6,000 is always the Approved Exporter number.

Exemptions:

- For exports with a value of more than € 6,000 from the EU to: EPA ESA Eastern and Southern African States (= Comoros, Madagascar, Mauritius, Seychelles and Zimbabwe), Ivory Coast, or Ghana, you must fill in the Registered Exporter (REX) number instead of the Approved Exporter number.
- For exports with a value of more than € 6,000 from Ivory Coast, Madagascar, Seychelles, or Zimbabwe to the EU, the exporter in Ivory Coast, Madagascar, Seychelles, or Zimbabwe has to fill in his Registered Exporter (REX) number.
- For exports with a value of more than € 6,000 from Ghana to EU, the Ghanaese exporter has to fill in their ICUMS Number.

If the text is used for the purpose of the EEA (European Economic Area) agreement, then EEA must always be entered as origin, not the European Union.

## Text of the invoice declaration - origin declaration:

The exporter of the products covered by this document (customs authorization No .....(1) declares that, except where otherwise clearly indicated, these products are of .....(2) preferential origin.

.....  
.....(3)  
(Place and date)

.....  
.....(4)  
(Signature of the exporter, In addition the name of the person signing the declaration has to be indicated in clear script)

- (1) When the origin declaration is made out by an approved exporter, the authorisation number of the approved exporter must be entered in this space. When the origin declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.
- (2) Origin of products to be indicated.
- (3) These indications may be omitted if the information is contained on the document itself.
- (4) In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory. EN 26.2.2013 Official Journal of the European Union L54/119.

# Example 11

## OCT Overseas Countries and Territories: Statement on origin

### Remarks:

Number of registered exporter is Registered Exporter (REX) number.

Footnote 3: Fill in: Letter “P” (for wholly obtained products ) or “W” (for sufficiently worked or processed products) followed by the Heading (4 positions) of the finished product.

The statement on origin does not need to be signed.

### Text of the statement on origin:

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

### French version:

L'exportateur ..... (Numéro d'exportateur enregistré – excepté lorsque la valeur des produits originaires contenus dans l'envoi est inférieure à EUR 10.000 (1)) des produits couverts par le présent document déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle .....(2) au sens des règles d'origine de la Décision d'association des pays et territoires d'outre-mer et que le critère d'origine satisfait est .....(3)

### English version

The exporter ..... (number of registered exporter – unless the value of the consigned originating products does not exceed EUR 10,000 (1)) of the products covered by this document declares that, except where otherwise clearly indicated, these products are of ..... preferential origin (2) according to rules of origin of the Decision on the association of the overseas countries and territories and that the origin criterion met is ..... (3)

- (1) Where the statement on origin replaces another statement, the subsequent holder of the goods establishing such a statement shall indicate his name and full address followed by the mention 'acting on the basis of the statement on origin made out by [name and full address of the exporter in the OCT], registered under the following number [Number of Registered Exporter of the exporter in the OCT]'.
- (2) 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 46 of this Annex, the exporter must clearly indicate those products in the document on which the statement is made out by means of the symbol 'CM'.
- (3) Products wholly obtained: enter the letter 'P'; Products sufficiently worked or processed: enter the letter 'W' followed by the Harmonized Commodity Description and Coding System ('Harmonized System') heading at the four-digit level of the exported product (example 'W' 9618); where appropriate, the above mention shall be replaced with one of the following indications:
  - (a) for cumulation under Article 2(2) of this Annex or bilateral cumulation under Article 7 of this Annex: 'EU cumulation' or 'cumul UE'; 'OCT cumulation' or 'cumul PTOM';
  - (b) for cumulation with an EPA country under Article 8 of this Annex: 'cumulation with EPA country [name of the country]' or 'cumul avec le pays APE [nom du pays]';
  - (c) for cumulation with a GSP country under Article 9 of this Annex: 'cumulation with GSP country [name of the country]' or 'cumul avec le pays SPG [nom du pays]';
  - (d) for cumulation with a country with which the Union has a free-trade agreement under Article 10 of this Annex: 'extended cumulation with country [name of the country]' or 'cumul étendu avec le pays [nom du pays]'.

## Author

The Netherlands Chamber of Commerce KVK

## Date

15 July 2024

For more information  
please visit [KVK.nl](https://www.kvk.nl)

