



PREFERENTIAL PROOF OF ORIGIN TOOL

What to use in which situation?

1 February 2024

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 1 February 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 licence Approved Exporter or a Registered Exporter (REX) number is required:	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.
PEM Countries (Regional Convention)	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
PEM Countries (Transitional Rules)**	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
CETA Canada	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
JEFTA Japan***	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
Singapore	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
Vietnam	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
United Kingdom***	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	12 months	See example 8
EPA ESA (Eastern and Southern African States)	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
Republic of Korea (South Korea)	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

* 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. 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 licence Approved Exporter or a Registered Exporter (REX) number is required:	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.
Ghana	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
Ivory Coast	N/A	N/A	Origin declaration	Origin declaration	€ 6,000	Registered Exporter (REX) number	Registered Exporter (REX) number	yes	10 months	See example 10
OCT, Overseas Countries and Territories	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
GSP (Generalised System of Preferences) Development countries	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
All other agreement countries	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
Botswana	BW	Other Agreement Countries (EPA SADC, South African Development Community)		X

Country name	ISO Country code	Name of agreement	Unilateral agreement	Bilateral agreement
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 (MAR, Market Access Regulation)	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
Kyrgyzstan	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	

*** 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
Mali	ML	GSP Development Countries*	X	
Mauretania	MR	GSP Development Countries*	X	
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	
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	
North Macedonia	MK	PEM Regional Convention		X

Country name	ISO Country code	Name of agreement	Unilateral agreement	Bilateral agreement
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
Somalia	SO	GSP Development Countries*	X	
South Africa	ZA	Other Agreement Countries (EPA SADC, South African Development Community)		X

Country name	ISO Country code	Name of agreement	Unilateral agreement	Bilateral agreement
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	
Trinidad and Tobago	TT	Other Agreement Countries (EPA Cariforum)		X
Tunisia	TN	PEM Regional Convention		X

Country name	ISO Country code	Name of agreement	Unilateral agreement	Bilateral agreement
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

Remark:

Customs authorization no. is the Approved Exporter number.

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:

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 for 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

Remarks:

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.

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)

(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.

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), Republic Korea (=South Korea), 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

1 February 2024

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

