



The REX system

**Presentation at the National
Export Awareness Week,
Curaçao**

European Commission, DG TAXUD

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In a Nutshell

- The Registered Exporter system:
 - A system of **self-certification** of origin by exporters with **Statements on Origin** (replacing certificates of origin EUR.1)
 - Exporters are **registered** in a database **by** their **Competent Authorities**, to be entitled to apply the system



- Legal framework
- Registration of exporters
- Publication of data
- Declaration of origin of goods
- Obligations of exporters
- Pre-requisites for application of REX
- Application of REX by OCTs



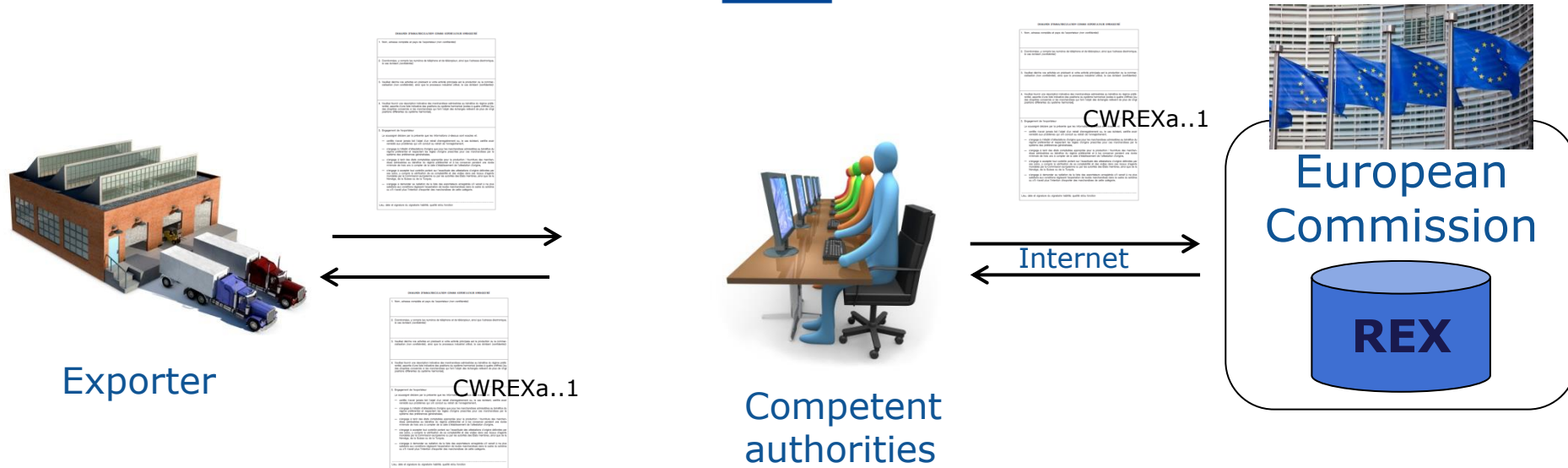
Legal framework - Overseas Association Decision (OAD)

- **Council Decision 2013/755/EU of 25.11.2013** on the Association of the Overseas countries and Territories with the European Union ('Overseas Association Decision')
- Rules of origin including provisions on the REX system: Annex VI OAD
- New OAD as from 1 January 2021
 - Annex VI becomes Annex II
 - Legal references in this presentation are based on this new Decision

Registration of exporters



Registration of exporters



1. The exporter fills in (electronically/on paper) an application and submits it signed to his competent authorities (Art 22)
2. If the application is **complete**, competent authorities encode it in the REX system, assign a REX number, a registration date and a validity date (Art 23(1))
3. Competent authorities inform the exporter of the registration or non-registration

Registration of exporters



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APPENDIX III

APPLICATION TO BECOME A REGISTERED EXPORTER

for the purpose of the registration of exporters in the OCTs in the context of the association of the overseas countries and territories with the European Union

1. Exporter's name, full address and country, contact details, TIN

2. Additional contact details including telephone and fax number as well as e-mail address where available (optional)

3. Specify whether your main activity is producing or trading.

4. Indicative description of goods which qualify for preferential treatment, including indicative list of Harmonised System headings (or chapters where goods traded fall within more than twenty Harmonised System headings).

5. Undertaking by exporter

The undersigned hereby:

- declares that the above details are correct;
- certifies that no previous registration has been revoked; conversely, certifies that the situation which led to any such revocation has been remedied;
- undertakes to make out statements on origin only for goods which qualify for preferential treatment and comply

Application for registration (Appendix III)

- **Simple and easy** to fill in by exporters
- TIN number (box 1): Trader Identification Number (an..17 starting with 2 letters country code)

Registration of exporters



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Application for registration (Appendix III)

with the origin rules specified for those goods in this Annex;

- undertakes to maintain appropriate commercial accounting records for production / supply of goods qualifying for preferential treatment and to keep them for at least three years from the end of the calendar year in which the statement on origin was made out;
- undertakes to immediately notify the competent authority of changes as they arise to his registration data since acquiring the number of registered exporter;
- undertakes to cooperate with the competent authority;
- undertakes to accept any checks on the accuracy of his statements on origin, including verification of accounting records and visits to his premises by the European Commission or Member States' authorities;
- undertakes to request the revocation of his registration in the system should he no longer meet the conditions for exporting any goods under this Decision;
- undertakes to request the revocation of his registration in the system, should he no longer intend to export such goods under this Decision.

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

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

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

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

7. Box for official use by competent authority

The applicant is registered under the following number:



Application for registration (Appendix III)

- Section 7 to be filled in by Competent Authorities
- Short and easy to fill in
- Registration to be done **once** (not as EUR.1 certificates for each export)

Registration Number: _____
Date of registration _____
Date from which the registration is valid _____
Signature and stamp ⁽¹⁾ _____

Information notice

Registration of exporters



Registration Number (REX)

- country code (2 letters) + "REX" + an..30 (uppercase)
- Assigned by Competent Authorities
- Should be unique in the OCT
- The same number should not be assigned to several exporters

7. Box for official use by competent authority

The applicant is registered under the following number:

Registration Number: _____

Date of registration _____

Date from which the registration is valid _____

Signature and stamp _____

- Date of registration is **when the registration is done** by Competent Authorities
- Registration is valid from the date when the **complete application** of the exporter is **received** (Art 22(3))



Pre-application

- Exporters will have the possibility to pre-encode their application
- Exporters always need to send a paper copy of the application with hand-written signature (Appendix III)
- Competent Authorities can retrieve pre-application without having to re-encode the data

<https://customs.ec.europa.eu/rex-pa-ui/>

Exporters



- Fill in the pre-application form
- Print it
- Sign it (the correct version is several)
- Return it to your competent authorities

And after registration...

- Modification:
 - Registration data have to be kept up to date (Art 23)
- Revocation:
 - of a registration may take place (Art 24)



Modification of registration (Art 23)

- Competent authorities shall keep **up to date** the data registered by them
- Competent authorities shall **without delay** encode the requests for **modifications** communicated by exporters and **inform** the registered exporter when the modification is done
- Modification of registration data should be **free of charge**
- Example: new product, change of address...



Revocation of a registered exporter (Art 24)

- On request of the exporter
- On the initiative of the competent authorities, if the exporter:
 1. no longer exists
 2. no longer meets the conditions for exporting goods under preference
 3. informed them that he will not export goods under preference
 4. committed fraud



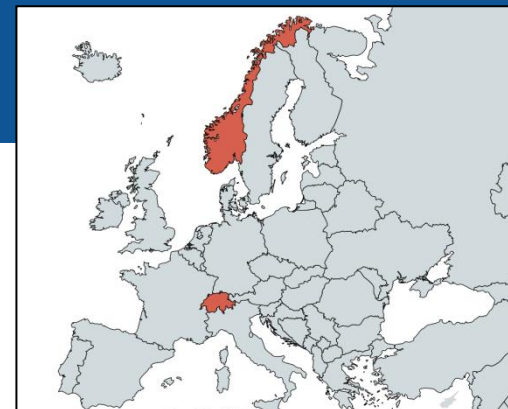
Revocation of a registered exporter (Art 24)

- Revocation of a registered exporter **cannot take effect in the past**
- Competent authorities have to **inform** the registered exporter of his revocation



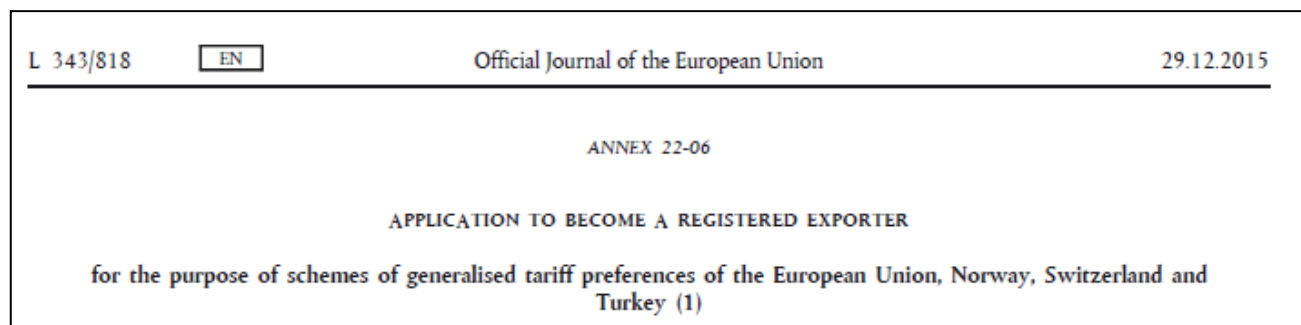
Revocation of a registered exporter (Art 24)

- A revoked exporter may only be re-registered if the competent authorities have checked that the situation which led to the revocation has been remedied
- In case of error of the competent authorities and/or if the revoked exporter wins his appeal against his revocation, the same REX number is reallocated.



Norway and Switzerland

- Non-EU countries
- Donor of preferences with their own GSP schemes
- Some OCTs benefit from those GSP schemes



- An exporter is automatically registered for the OAD context (Art 22(4)) and for the GSP schemes of Norway and Switzerland (Art 86(3)), where applicable¹⁸

Publication and consultation of data



Publication and consultation of data of the registered exporters (1/3)

- The data of the REX System is published at: http://ec.europa.eu/taxation_customs/dds2/eos/rex_home.jsp?Lang=en
- Economic Operators will be able to verify the validity of the registrations of the registered exporters who provide statements on origin



Publication and consultation of data of the registered exporters (2/3)

- If the exporter gives his consent (box 6 of Application form signed), the following data are made public on Internet (Art 40(3))
 - Trader identification number (TIN) of the registered exporter
 - Name of the registered exporter
 - Address of the place where the registered exporter is established
 - Contact details of the registered exporter
 - Whether the exporter is trader and/or manufacturer
 - Indicative description of the goods which qualify for preferential treatment



Publication and consultation of data of the registered exporters (3/3)

- If the exporter does not give his consent (box 6 of Application form not signed), the following data are always made public on Internet (Art 40(4))
 - REX number of the registered exporter
 - Date of registration
 - Date from which the registration is valid
 - Date of the revocation of the registration where applicable

Declaration of the origin





- A proof of origin is issued or made out **only if** the goods are **originating**
- The rules for determining the origin are **unchanged** with the REX system



Origin certification Proofs of origin (before REX)

- EUR.1 certificate

- Requested by the exporter
- Issued (and stamped) by **Competent Authorities** in the OCT
- Stamps communicated by the OCT to the European Commission
- Value > 10000€

MOVEMENT CERTIFICATE
EUR1 No. S [REDACTED]

See notes overleaf before completing this form.

2. Certificate used in preferential trade between
THE EUROPEAN COMMUNITY
and
[REDACTED]

4. Country, group of countries or territory in which the products are considered as originating EC

5. Country, group of countries or territory of destination EC

7. Remarks

8. Item number, marks and numbers | Number and kind of packages | Description of goods | 9. Gross weight (kg) or other measure (litres, m³, etc.) | 10. Invoiced (optional)

11. Customs Endorsement
Declaration certified Export document (2)
Form No. _____ Number _____
Customs office _____
Issuing country or territory: **UNITED KINGDOM**
Date _____
Signature _____

12. Declaration by the Exporter
I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate.
Place and date: _____
Signature: _____

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Proofs of origin (pre REX)

- Origin declaration
 - Made out by any **exporters** in OCT if value < 10000€
 - Made out by **approved exporters** in OCT if value > 10000€
 - Made out by **approved exporters** in EU (bi-lateral cumulation) if value > 10000€



- Statement on origin
 - Made out by **exporters** in OCT
 - Made out by **exporters** in EU (bi-lateral cumulation)
 - On any commercial documents
 - Registered exporters: value > 10000€
 - All exporters: value < 10000€

The exporter (Number of Registered Exporter – unless the value of the consigned originating products does not exceed EUR 10,000 (2)) of the products covered by this document declares that, except where otherwise clearly indicated, these products are of . . . preferential origin (3) according to rules of origin of the Decision on the association of the overseas countries and territories and that the origin criterion met is(4)



Simplification, trade facilitation



Statement on origin (Appendix IV)

The exporter (Number of Registered Exporter – unless the value of the consigned originating products does not exceed EUR 10,000 (2)) of the products covered by this document declares that, except where otherwise clearly indicated, these products are of . . . preferential origin (3) according to rules of origin of the Decision on the association of the overseas countries and territories and that the origin criterion met is(4)

- Statement on origin is easy to fill in (3 fields)
- Statement on origin is made out:
 - By the exporter himself
 - **Without intervention** of the competent authorities
 - **Without connexion** to the REX system
- No need to be registered < 10000€



Statement on origin (Appendix IV)

- A statement on origin may be made out after exportation; it will be admitted in the EU if presented at the latest two years after the importation (Art 26(2))
- French, English (Art 26(3))
- On any commercial document allowing identification of the exporter concerned and the goods involved (Art 26(3))



Statement on origin (Appendix IV)

- The Statement on origin should indicate if cumulation is applied (Art 26(4) to (7)):
 - 'OCTs cumulation'
 - 'EU cumulation'
 - 'EPA cumulation'
 - 'cumulation with GSP country'
 - 'extended cumulation with country x'

Obligations of exporters





- (Article 25)
Exporters shall keep available:
 - all evidence relating to the materials used in the manufacture
 - all customs documentation relating to the materials used in the manufacture
 - records of:
 - (i) the statements on origin they made out
 - (ii) their originating and non-originating materials, production and stock accounts
- (for at least 3 years from the end of the calendar year in which the statement on origin was made out, or longer if required by national law)

Obligations of Exporters



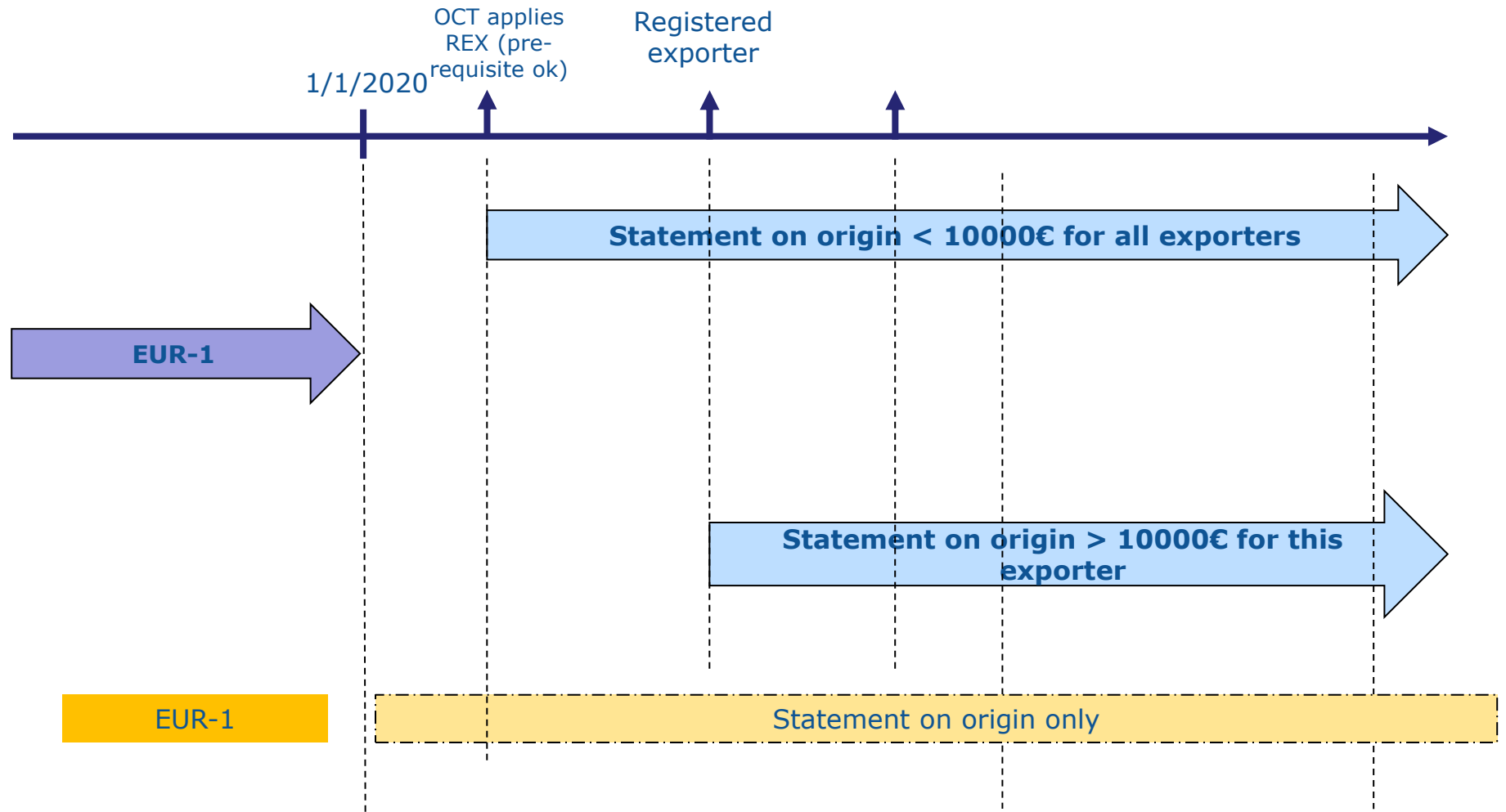
- Exporters shall regularly provide to their competent authorities the list of statements on origin they have made out

Pre-requisites for the application of the REX system

A OCT **effectively** applies the REX system when **2 prerequisites are fulfilled:**

- Submitting to the European Commission an **undertaking** providing for administrative cooperation in the framework of the REX system (*Article 36*)
- Communicating to the European Commission the **contact details** of the competent authorities dealing with the registration of the exporters and with administrative cooperation (*Article 39*)

Application of the REX system by the OCTs



- The information is available on TAXUD website:

https://ec.europa.eu/taxation_customs/business/calculation-customs-duties/rules-origin/general-aspects-preferential-origin/arrangements-list/generalised-system-preferences/the_register_exporter_system_en

- Please check if/when your country/territory is fulfilling the pre-requisites

Other documents:

- REX guidance document (published on the DG TAXUD website)
- eLearning on the REX system (French and English)



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Thank you!