

PREFERENTIAL ORIGIN – CHANGES IN ADDITIONAL CODES REGARDING ORIGIN & PREFERENCES

The disappearance of N865

From 1 January 2023, the document code N865 will expire. From that date, you will no longer be able to mention this code in your customs declaration. And you can no longer use the certificate of origin, Form A (Form A for short), for the preferential tariff.

On 1 January 2017, REX was introduced within the Generalized System of Preferences (GSP). REX stands for Registered Exporter. It is a system that enables exporters to self-certify the preferential origin of the goods they have exported.

From 2017 onwards, GSP beneficiary countries were given 3 years to implement REX. When a country had done so, that country could no longer issue Form A. Thus, the Form A was gradually replaced by a statement on origin made out by a Registered Exporter.

The transitional period of 3 years ran until 1 January 2020. Since that date, all beneficiary countries have been obliged to apply REX, and can therefore no longer issue the Form A. The European Commission has therefore decided that the document code for the Form A will expire from 1 January 2023.



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Additional codes for transitional rules in the PEM zone

In the Tariffbook, you can specify the document codes U075 (EUR.1) and U076 (origin declaration) if the country of origin applies the transitional rules in the Pan Euro-Mediterranean (PEM) zone.

A number of countries from the PEM zone have jointly agreed on alternative rules of origin. These transitional rules are more flexible and simpler than the existing rules of origin of the Regional Convention. Companies from these countries can opt for the existing rules of origin or the new transitional rules.

Exporters applying the transitional rules must indicate this on the EUR.1 or origin declaration. And importers requesting preferential tariff treatment must use the correct document code in the customs declaration.

More information about the transitional rules in the PEM zone and the participating countries can be found in: [Handboek Douane, Mededeling nr. 13; De pan-Euro-mediterrane overgangsregels \(oorsprong\) \(belastingdienst.nl\)](#)

Rex separators replace OCT documents

In the Usage Tariff, you can no longer use the document codes N954 (EUR.1), N864 and U162 (invoice or origin declaration) for the Overseas Countries and Territories (OCTs). For the OCTs, you can only enter the documents U113, U114 and U115 (statement on origin) to prove the origin of goods.

The EUR.1 and the invoice or origin declaration have been replaced by the Registered Exporter (REX) system.

More information on the OVERSEAS ASSOCIATION Decision and REX can be found in: [Mededeling nr. 26 – Landen en Gebieden Overzee \(LGO\) Besluit – December 2021 \(belastingdienst.nl\)](#)



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