

Commission Implementing Regulation (EU) 2020/2254 of 29 December 2020
on the making out of statements on origin on the basis of supplier's declarations
for preferential exports to the United Kingdom during a transitory period

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THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 952/2013 of the European Parliament and of the Council
of 9 October 2013 laying down the Union Customs Code⁽¹⁾, and in particular Article 66(a)
thereof,

Whereas:

- (1) The Trade and Cooperation Agreement between the European Union and the European Atomic Energy Community, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part⁽²⁾ ('the Agreement') was signed on 30 of December 2020⁽³⁾ and applies provisionally as from 1 January 2021.
- (2) Under Article 64(1) of Regulation (EU) No 952/2013, in order to benefit from the preferential tariff measures referred to in its Article 56(2)(d) (preferential tariff measures under the Union's agreements with certain countries or territories outside its customs territory or groups of such countries or territories), goods must comply with the rules on preferential origin laid down in those agreements, as referred to in its Article 64(2).
- (3) Article ORIG. 19 of the Agreement requires the exporter of a product to make out a statement on origin on the basis of information demonstrating the origin of the product, including information on the originating status of materials used in its production. Under that article, the exporter is responsible for the correctness of the statement on origin and the information provided therein.
- (4) Commission Implementing Regulation (EU) 2015/2447⁽⁴⁾ lays down, among other things, procedural rules to facilitate the establishment in the Union of the preferential origin of goods. Article 61 of that Implementing Regulation establishes that where a supplier provides the exporter with the information necessary to determine the originating status of goods for the purposes of the provisions governing preferential trade between the Union and certain countries or territories (preferential originating status), the supplier must do so by means of a supplier's declaration. Under Article 62 of that Implementing Regulation, where a supplier regularly supplies an exporter with consignments of goods, and the originating status of the goods of all those consignments

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/2254. (See end of Document for details)

is expected to be the same, that supplier may provide a single declaration covering subsequent consignments of such goods (long-term supplier's declaration).

- (5) Given the short period of time between the publication of the Agreement and the date on which it will become applicable, it would be difficult for some suppliers to provide all relevant declarations in time for exporters to make out the statements on origin based on them from the date on which the Agreement becomes applicable.
- (6) In order to facilitate the making out of statements on origin from the date on which the Agreement becomes applicable, it is appropriate during a transitory period to allow exporters to make out statements on origin based on supplier's declarations even if they do not have all the relevant supplier's declarations at the time of making out the statement on origin, provided that at the end of such transitional period, the supplier's declarations have been provided to the exporter. This does not affect the exporter's obligation to make out statements on origin on the basis of information demonstrating the origin of the product, including information on the originating status of materials used in the production of the product.
- (7) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

Article 1

Notwithstanding Articles 61 and 62 of Implementing Regulation (EU) 2015/2447, for the purposes of the application of the Trade and Cooperation Agreement between the European Union and the European Atomic Energy Community, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part, an exporter may until 31 December 2021 make out statements on origin for exports to the United Kingdom on the basis of supplier's declarations to be provided by the supplier subsequently on condition that by 1 January 2022 the exporter has the supplier's declarations in his or her possession.

If the exporter does not have those supplier's declarations in his or her possession by that date, the exporter shall inform the importer on 31 January 2022 at the latest.

Article 2

This Regulation shall enter into force on the day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 1 January 2021.

This Regulation shall be binding in its entirety and directly applicable in all Member States.