

eLearning Programme

Registered Exporter - REX Course takeaways

This is a quick and handy summary of the most relevant course information.

1 Learning objectives

By the end of this course, you will have learned about:

- what a registered exporter is,
- when the REX system applies,
- the impact REX has on your activities and
- the processes that have to be followed in the REX system.

You will also be able to confidently use:

- the REX system depending on your role.

Although this course focusses on explaining how the REX system applies to **trade between GSP beneficiary countries and the EU,** it may equally apply to **other GSP schemes** or **preferential arrangements** and even more be enlarged to **preferential trade agreements.** CETA is one example with a provisional application as of February 2017 (if the EP gives its consent to the Agreement).

2 Registered Exporter

- A new self-certification system by exporters will gradually replace the system of certification of origin by public authorities as from 1 January 2017 until 30 June 2020 at the latest. For this purpose exporters have to be registered in the so-called registered exporter system: the REX system.
- The exporter will be assigned a **REX number** and from then onwards be recognised as being a **'registered exporter'**.
- From 2017 onwards registered **exporters** will **directly provide** the traders with their **statements on origin**.
- The application of the REX system brings **no change on rules for determining the origin**.
- The rules for the REX system are laid down in the articles 70 to 93 of the Commission Implementing Regulation (EU) 2015/2447, hereafter IA: <u>http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32015R2447</u>

3 Who needs to become a registered exporter

- **Exporters from beneficiary countries** who **export goods** under the GSP scheme with a value higher than \in 6,000.
- Traders from the EU, Norway or Switzerland who:
 - export goods to GSP beneficiary countries for bilateral cumulation with a value higher than € 6,000.
 - **re-consign goods** with a value higher than \in 6,000.
- Traders from the EU who export goods as defined by the respective preferential trade agreement.

4 How to become a registered exporter

- How to apply:

- Exporters from **beneficiary countries**
 - They must complete and submit the signed application form to their local **competent authority**. The application form is set out in Annex 22-06 to the IA
 - They may **apply paper-based or electronic** depending on the services provided by their local competent authority.
 - They may use the **electronic pre-application** system depending on the services provided by their local competent authority.
- Exporters from the **EU**:
 - They must **complete and submit the signed application** form to their national **customs authority**. The application form is set out in Annex 22-06 to the IA
 - They may **apply paper-based or electronic** depending on the services provided by their national customs authority.
- **Conditions**: the main condition to become a registered export is to apply and complete the application form. However,
 - the exporter must exist (identification based on TIN or EORI number);
 - he can only have 1 active REX number at a time;
 - if his REX status has been revoked and he applies again, he must have **remedied to the situation** which has led to this revocation.
- Validity period:
 - The REX registration is **valid from** the **date** the competent or customs authority has **received** a **complete application** form.
 - The REX registration has **no expiry date** but can be revoked on an individual basis or at country level.

5 What is a statement on origin

- The statement on origin has to be provided by the exporter.
- The statement on origin can be made out in English, French or Spanish.
 - The statement on origin can be made out on any **commercial document** showing:
 - the name and full address of the **exporter**,
 - the name and full address of the consignee,
 - the description of the **products**,
 - the **date of issue**,
 - the **declaration** containing the particulars as specified in IA Annex 22-07.
- In case of re-consignment, the statement on origin will be called 'replacement statement on origin'.

6 As from when does REX become applicable

- The REX system adoption will be done in **three waves** over **a transition period of 3 years, starting from 2017**.
- Further detailed information on REX can be found on the EUROPA website: <u>https://ec.europa.eu/taxation_customs/registered-exporter-system_en</u>

7 Managing REX registrations

- REX numbers are **assigned by** the designated **competent or customs authority** in the beneficiary countries, EU, Norway or Switzerland.
- The REX number is composed of **up to a total of 35 digits** as follows:

country code + 'REX' + unique code

with country code: ISO 3166-1-alpha-2 (automatically set by the system) unique code: uppercase alphanumeric code freely managed at country level example: CEREX1234ABC

- The respective **competent or customs authority** can on an **individual level modify** the REX registration, **revoke** the REX number or **cancel** the REX **revocation**.
- The **European Commission** can on a **country level revoke** REX numbers or **re-activate** the revoked REX numbers.

8 Managing REX users

- The European Commission manages the Local Administrators from the beneficiary countries and the EU Member States. Two roles exist for local administrators: REG (registration) and ADC (administrative cooperation).
- The Local Administrators manage their respective Local Users. Two roles exist for local users: REG (registration) and ADC (administrative cooperation). Only Local Users REG have the edit rights in the REX system.

9 Where can you find REX data or access the REX system

Further detailed information on REX and accesses to REX data can be found on the EUROPA website: <u>https://ec.europa.eu/taxation_customs/registered-exporter-system_en</u>

Remember, this is a quick and handy summary of the most relevant course information. Only the European Union legislation published in the Official Journal of the European Union is deemed authentic. The Commission accepts no responsibility or liability whatsoever with regard to the training.