



Introduction of Registered Exporters (REX) System

Customs Information Paper 67 (2016)	
Who should read:	Traders involved in bilateral cumulation with GSP beneficiary countries and re-consignors of goods to and from GSP beneficiary countries authorised Customs Warehouse keepers
What is it about:	The introduction of the Registered Exporter (REX) System
When effective:	1 January 2017
Extant until/ Expires	1 May 2017

1. Background

Currently imports from GSP beneficiary countries are entitled to preference if accompanied by a GSP certificate Form A or an appropriate invoice declaration.

From 1 January 2017, the EU will be introducing the Registered Exporter (REX) System which is a system of self-certification which will eventually replace the requirement for GSP certificates on a phased basis by 2020.

Exporters based in GSP beneficiary countries will have to register with their competent authorities who will issue them with an individual REX number. In order for preference to be claimed on imports into the EU the REX number must be declared together with a statement on origin unless the value of the consignment falls below €6000.

REX numbers and statements on origin can only be used in place of GSP certificates where a GSP beneficiary country is implementing REX. However it must be recognised that there will be a period of transition while exporters in these beneficiary countries are being registered, meaning that GSP certificates and invoice declarations may still be presented to claim preference. Where a GSP certificate or invoice declaration is presented the existing procedures and codes still apply.

2. Who Should Register within the UK?

Any UK economic operator trader who:

- exports raw materials/components to a GSP beneficiary country which has implemented REX to be incorporated into a product which is then imported into the EU under GSP (known as bilateral cumulation arrangement) must register with HMRC within 12 months of that country introducing REX
- re-consignors of GSP goods to other Member States where the value of the initial consignment for splitting exceeds €6000 who do not want to have to attach a copy of original statement on origin made out in the beneficiary country, or
- re-consignors of GSP goods to Norway or Switzerland.

3. How do I register?

The application form can be found here:

<https://www.tax.service.gov.uk/forms/form/application-to-become-a-registered-exporter/new>

The form will be available from 14 December 2016 to allow traders to submit their applications early although HMRC will not officially accept them until 3 January. HMRC aims to complete all applications within 30 days of acceptance.

You will need:

- your EORI number
- your Approved Exporter number (if you have one. Further information on Approved Exporters can be found here: <https://www.gov.uk/government/publications/import-and-export-application-for-approved-exporter-status-c1454>), and
- the first 2 or 4 digits of the commodity codes of the goods that you trade in.

As part of your application you will also need to provide an appropriate contact point within your business who is empowered to answer any queries HMRC may have relating to your application/registration.

You will receive your REX certificate in the post.

Additional guidance may be found in Public Notice 830.

4. How do I amend my details?

You only need to amend your REX registration details if the goods that you trade in or the name you provide as a contact changes. You should send a brief email to dutyliability.policy@hmrc.gsi.gov.uk stating your REX number and the amendment/s you wish to make.

If your EORI number changes you will need to re-apply under your new EORI for a new REX number.

If no longer required you may request that your REX number is withdrawn.

HMRC are able to revoke a REX number if it is found that the holder is acting fraudulently.

5. How can I check REX details for other businesses?

The EU will be providing access to a central database containing the details of all the REX traders within the EU and GSP beneficiary countries.

The URL for the database will be published in due course here:

https://ec.europa.eu/taxation_customs/registered-exporter-system_en

6. How do I make my REX preference declaration?

To claim preference under REX importers must declare one of the following document codes in Box 44 at item level together with the document (invoice) reference number (up to 33 characters) preceded by the 2-digit alpha code of the REX beneficiary country, i.e. a total maximum length of 35 characters:

Code	Description
U164	Statement on origin made out by a Registered Exporter in the framework of GSP for a total value of originating products consigned not exceeding €6,000
U165	Statement on origin made out by a Registered Exporter in the framework of GSP for a total value of originating products consigned exceeding €6,000
U166	Statement on origin made out by a non-registered Exporter in the framework of GSP for a total value or originating products consigned not exceeding €6,000
U167	Statement on origin made out by a

	non-registered EU re-consignor in the framework of GSP for a total value of originating products consigned exceeding €6,000. (This would be used for declarations following a transit movement).
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Please note that the status codes previously notified in Customs Information Paper 51 (2016) for use against these document codes have been replaced by the following two new status codes:

- XO – to be used when the declaration of a REX number is not required, and
- RE – to be used when the declaration of a REX number is mandatory. This applies to U165 only.

In addition, when declaring U165 an additional document code, C100, must also be declared in Box 44. The REX number must be entered in the following format consisting of a maximum of 35 alphanumeric characters):

- the 2-digit alpha code of the REX beneficiary country, followed by:
- REX, followed by:
- up to 30 characters

For example, INREX123456789.

The status code RE must also be declared.

For non-REX GSP declarations, i.e. goods accompanied by a GSP certificate Form A or invoice statement originating from either a beneficiary country in transition or implementing REX at a later date, document code N865 or 9001 must continue to be declared.

7. What must the statement on origin include?

Details on what must be included in the statement on origin can be found in Annex 22-07 of Commission Implementing Regulation 2015/2447

Re-consignors who are not registered may only make out a replacement statement on origin where the total value of the goods in the initial consignment to be split exceeds €6000 if they attach a copy of the statement on origin which was made out in the originating beneficiary county.

8. What are the validity periods of the REX statements on origin?

A statement on origin issued under REX must be “presented” to HMRC, meaning declared or entered into the appropriate records in accordance with your approval, within 12 months from the date it was made by the registered exporter, e.g. if entered into free circulation or entered to a special procedure.

For those goods that have been entered into a special procedure, e.g. warehousing, the actual release into free circulation must be made within two years of receipt into that regime (For customs warehousing see section 9 below).

The validity periods currently relating to goods entered under GSP certificates remains unchanged.

9. How do I claim GSP preference on goods in Customs Warehousing?

GSP preference may only be claimed on goods removed from a customs warehouse providing the details of the preference document were noted in the warehouse keepers’ stock records on receipt of the goods into warehouse.

Where a certificate has been replaced by a statement on origin, the document code, invoice reference and the REX number must be recorded in the stock records and must be quoted on the declaration removing the goods into free circulation as appropriate (See section 6).

For those beneficiary countries that are not implementing REX on 1 January 2017 the existing declaration procedures and codes will still apply.

All other warehousing procedures remain the same.

10. Which beneficiary countries are introducing REX and when?

The EU have confirmed the dates of introduction for the following beneficiary countries:

Date of introduction	Beneficiary Countries
1 January 2017	India, Kenya, DR Congo, Solomon Islands, Guinea Bissau, Laos, Comoros, Zambia and Niue
1 January 2018	Afghanistan, Armenia, Bolivia, Ivory Coast, Eritrea, Gambia, Guinea, Malawi, Mozambique, Myanmar, Niger, Rwanda, Sri Lanka, Swaziland, Syria, Tanzania
1 January 2019	Bangladesh, Benin, Burkina Faso, Cabo Verde, Cambodia, Haiti, Indonesia, Kyrgyz Republic, Lesotho,

	Madagascar, Mauritania, Mongolia, Nigeria, Paraguay, Philippines, Samoa, Senegal, Tajikistan, Uganda, Uzbekistan, Vanuatu, Vietnam
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The EU's position is that any beneficiary countries that have not advised a start date will go live on 1 January 2017. However, HMRC are not in a position to confirm the status of any nation not mentioned above.

The EU will publish information on an ongoing basis here:

https://ec.europa.eu/taxation_customs/registered-exporter-system_en

11. The status of the GSP certificate Form A

Those countries implementing REX on 1 January 2017 will aim to phase out the issuing of GSP certificates by 31 December 2017, although a beneficiary country may request a 6 month extension from the EU.

Where, during transition and for those beneficiary countries yet to implement REX, GSP certificates or invoice statements have been declared the current rules with regard to their validity continue to apply.

12. Contacts.

Further information can be found in Public Notice 830

Latest updates from the Commission concerning the REX system, can be found here:

https://ec.europa.eu/taxation_customs/registered-exporter-system_en

Any questions regarding the implementation of the REX System in the UK should be addressed to the following email address:

dutyliability.policy@hmrc.gsi.gov.uk

Issued on the 20 December 2016 by Customer Strategy and Tax Design, HMRC.

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