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The Registered Exporter (REX) System

A User Guide for Private Sector Stakeholders in Myanmar

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Important notice for readers:

This User Guide is designed to help readers to understand the Registered Exporter (REX) System and the related rules and regulations, but it is not a legal text. The sole legal provisions are those contained in the EU regulations cited in this document and duly adopted as well as published in the Official Journal of the European Union.

This publication has been produced with the assistance of the European Union. The contents are the sole responsibility of the authors, and can in no way be taken to reflect the views of the European Union.

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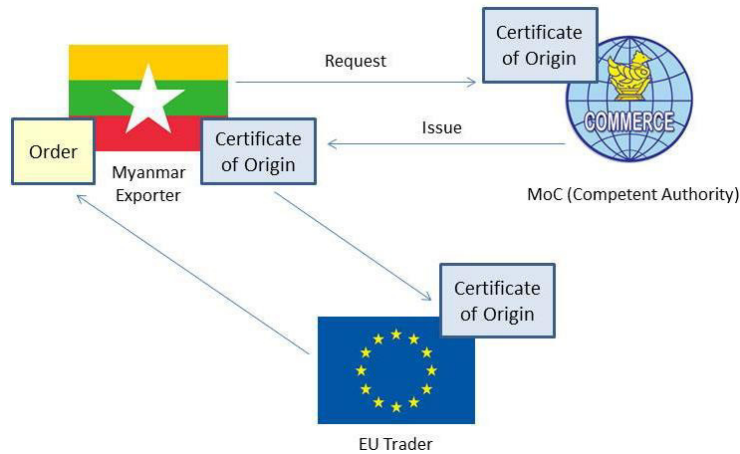
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1. What Is the REX System?

As a Least Developed Country (LDC), Myanmar is eligible for duty-free and quota-free access to the European market for all of its products except for arms and ammunitions (the so-called “Everything but Arms” (EBA) arrangement under the European Union’s Generalised Scheme of Preferences, EU GSP).

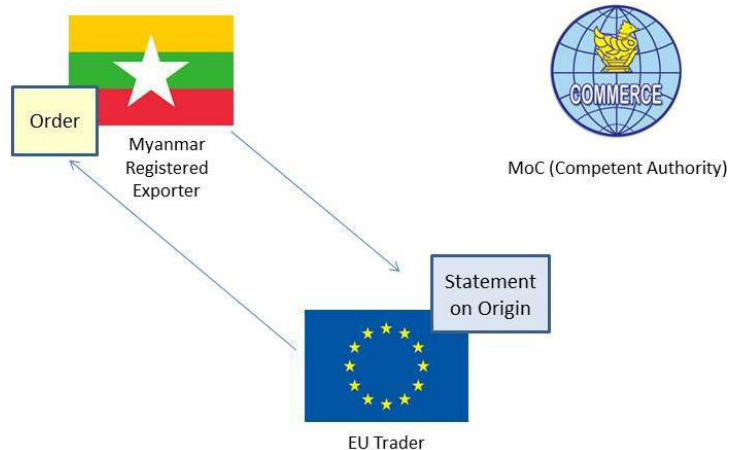
In order to benefit from this preferential market access, Myanmar exporters have to prove that their products originate in Myanmar. This way, the European Union ensures that tariff preferences are only granted to GSP beneficiary countries. Under the current system, exporters are required to obtain a Certificate of Origin (Form A) for consignments where the value exceeds € 6000. This Form A needs to be requested for each export and then issued and stamped by the competent authority (the Ministry of Commerce (MoC) in the case of Myanmar).

Current System (before REX):



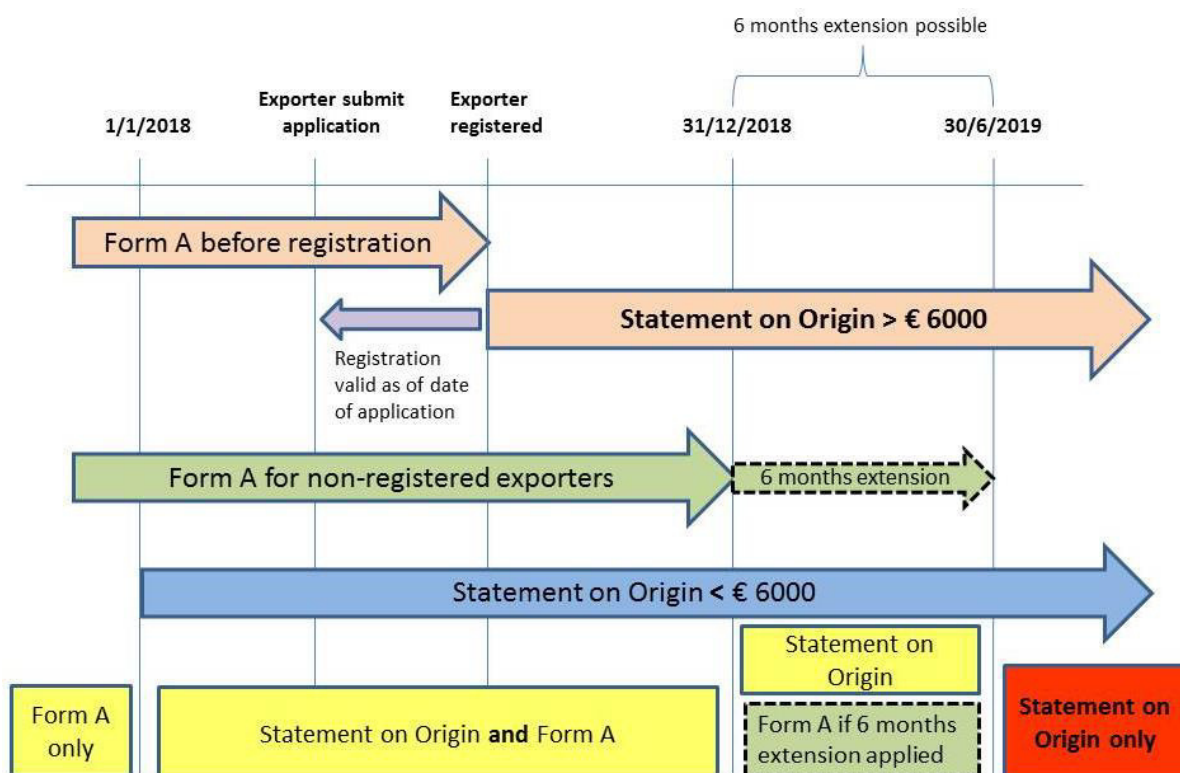
With the introduction of the Registered Exporter (REX) System in Myanmar in 2018, the use of Form A will be gradually abandoned. Instead, registered exporters will be entitled to make out so-called “statements on origin” themselves. This system of self-certification of origin is intended to facilitate exports from LDCs as it reduces the administrative burden related to obtaining a Certificate of Origin.

REX System:



2. When Will the REX System Be Applied in Myanmar?

The REX System applies since 1 January 2017 for GSP beneficiary countries. However, Myanmar notified the European Commission that it will apply the REX System from 1 January 2018 on. For a transition period of one year, the old system (Form A) and the new system (self-certification) will be applied in parallel. This means that registered exporters make out statements on origin themselves, while non-registered exporters continue to use Form A as a proof of origin. All exporters (whether registered or not) are entitled to make out statements on origin for consignments that have a value below € 6000. If additional time for the transition is needed, Myanmar can request an extension of 6 months (until 30 June 2019).



→ Once the transition period has ended, consignments above € 6000 are entitled to GSP preferential tariff treatment only if accompanied by a statement on origin made out by a registered exporter.

3. How Do I Become a Registered Exporter?

1. Fill out the application form online (this is a one-off formality)
<https://customs.ec.europa.eu/rex-pa-ui/>
2. Save, print and sign the document
3. Send the signed form to the Ministry of Commerce

Guidelines for filling out the application form:

1. Exporter's name, full address and country, EORI or TIN (2).
Name of the Exporter, Street and Number, Postcode, City, Country and TIN (Trader Identification Number = Hta Tha Ka Number)
2. Contact details including telephone and fax number as well as e-mail address where available.
Contact person information including telephone number, fax number and email address (optional)
3. Specify whether the main activity is producing or trading.
It can be one of the two or both
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).
Type in HS heading, e.g. 6201 (Men's or boys' overcoats, car coats (...)) The list is indicative. If a statement on origin is made out for a product which is not mentioned in this list, it is not a reason for refusing the statement on origin. However, customs authorities might consider it a reason for launching verification procedures.
5. Undertakings to be given by an 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 with the origin rules specified for those goods in the Generalised System of Preferences, — undertakes to maintain appropriate commercial accounting records for production/supply of goods qualifying for preferential treatment and to keep them for at least 3 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, as well as the authorities of Norway, Switzerland and Turkey (applicable only to exporters in beneficiary countries),
- undertakes to request his removal from the system, should he no longer meet the conditions for exporting any goods under the scheme,
- undertakes to request his removal from the system, should he no longer intend to export such goods under the scheme.

→ **With his signature, the exporter consents to the points mentioned above (mandatory)**

Place, date, signature of authorised signatory, name and job title

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.

→ **With his signature, the exporter consents to the publication of his registration data on a public website (optional). Without a signature, an anonymous subset of the data will be published (see information below (Chapter 4)).**

Place, date, signature of authorised signatory, name and job title

7. Box for **official use** by competent authority

Box 7. is for official use only!

The applicant is registered under the following number:

Registration Number: _____

Date of registration _____

Date from which the registration is valid _____

Signature and stamp _____

4. Registration and Publication of the Data

If the information provided in the application form is correct and complete, the Ministry of Commerce will:

- (a) Assign a REX number to the registered exporter and enter this number into the REX system¹, along with the registration data and the date from which the registration is valid.
- (b) Inform the exporter about his REX number and of the date from which the registration is valid.

The REX number:

- Consists of up to 35 alphanumerical characters and starts with the country code “MM” and “REX”; e.g. MMREX123
- Serves as an authorisation number that allows the exporter to make out statements on origin (see Chapter 5).
- Importers in the EU and in GSP beneficiary countries that are involved in regional or bilateral cumulation can use the REX number to verify the validity of the exporter from which they received the statement on origin by entering the number on a public website:

http://ec.europa.eu/taxation_customs/dds2/eos/rex_home.jsp?Lang=en

If the exporter has not consented to the publication of his registration data (Box 6. of the application form), only the following information will be visible on the public website:

- (1) REX number
- (2) The date from which the registration is valid
- (3) The date of revocation (if applicable)
- (4) Information on whether the registration applies also to exports to Norway or Switzerland
- (5) The date of the last synchronisation between the REX system and the public website.

¹ The REX system is a central online database provided by the European Commission. It lists both exporters in GSP beneficiary countries and operators in the European Union, e.g. those that export to GSP beneficiary countries for the purpose of bilateral cumulation.

5. Making out a Statement on Origin

Once the exporter is registered in the REX system and has received a REX number, he is entitled to make out statements on origin for all of his exports under the EU GSP. For low value consignments below € 6000, all exporters will be allowed to make out statements on origin from 1 January 2018 on (or a later date if implementation of REX is delayed).

Statement on Origin Text:²

The exporter ... (Number of Registered Exporter (2), (3), (4)) of the products covered by this document declares that, except where otherwise clearly indicated, these products are of ... preferential origin (5) according to rules of origin of the Generalised System of Preferences of the European Union and that the origin criterion met is ... (6).

Enter exporter name and REX number

Enter „Myanmar“

Enter the letter „P“ for wholly obtained;
Enter the letter “W” for sufficiently worked or processed plus the HS heading (4 digits).
If applicable, specify the type of cumulation (e.g. regional; EU).

The statement on origin can be made out on **invoices** or any other **commercial documents** that clearly show:

- The registered exporter's name and full address
- Detailed description of the products (non-originating products must be clearly identified, e.g. in brackets)
- Date of issue

Statements on origin can be typed, printed or stamped. No handwritten signature of the exporter is required. Statements on origin can also be submitted on commercial documents from third parties as long as the registered exporter is clearly identified (transport documents or bills are not considered as commercial documents). If the statement is made out on a separate sheet, this sheet needs to be part of the commercial document.

In the case of regional cumulation without further processing, the statement on origin should be made out by the exporter in the beneficiary country of *origin* and not by the exporter in the beneficiary country of export.

² The footnotes of the statement on origin can be found in the Annex of this document.

6. Obligations of the Exporter

In order to prevent fraud, the Ministry of Commerce is expected to carry out regular controls on exporters on its own initiative once the REX System is in place. These checks serve to verify that the exported products originate in Myanmar. They can either be based on a check of documents or carried out as inspections at the exporter's premises. Verification controls can also be requested by the customs authorities of the EU Member States if they doubt the correctness of the statement on origin.

Therefore, both exporters and registered exporters need to be able to submit at any time the appropriate documents which prove the originating status of their products.

Specifically, exporters are required to comply with the following obligations:

- (1) Maintain commercial accounting records that concern the production and supply of goods which qualify for preferential treatment;
- (2) Keep available all evidence that relates to the materials which are used in the manufacture;
- (3) Keep all customs documentation that relate to the materials used in the manufacture;
- (4) Keep for at least 3 years records of:
 - All statements on origin made out
 - Originating and non-originating materials, production and stock accounts.

The 3 years period starts from the end of the calendar year in which the statements on origin were made out. Those records and statements can be kept in an electronic format as long as it is possible to trace the materials used in the manufacture of the exported products and to confirm their originating status.

The obligations mentioned above also apply to suppliers who provide exporters with suppliers' declarations that certify the originating status of their goods.

Article 91 of Commission Implementing Regulation (EU) 2015/2447 lays down the rules concerning the obligations of exporters.

<http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32015R2447&from=EN>

7. Modification and Revocation of the Registration

Should any changes in the registration data of the exporter occur (e.g. change of address), the exporter is obliged to immediately inform the Ministry of Commerce in writing. This can for instance be done by submitting a new application form. The Ministry of Commerce is required to immediately modify the data in the REX system and to also inform the exporter in writing about the successful modification of his registration data.

When inconsistencies are discovered, e.g. a wrong address or the export of products that were not mentioned in Box 4 of the application form, the Ministry of Commerce can issue a warning or request the exporter to update his information. If the transgression is considered serious, the registration can also be revoked.

Registrations may also be revoked for the following reasons:

- (1) The company no longer exists/ceases its operations;
- (2) The registered exporter no longer meets the conditions for exporting goods under GSP scheme;
- (3) The registered exporter has informed the Ministry of Commerce or the customs authorities of the EU Member state that he no longer intends to export goods under the GSP scheme;
- (4) The registered exporter intentionally or unintentionally made out a statement on origin which contained incorrect information and therefore wrongfully benefitted from preferential tariff treatment.

Depending on the individual case, the revocation will either be done on the request of the registered exporter or at the initiative of the Ministry of Commerce (or the customs authorities of an EU Member State).

Revocation of registrations take effect in the future, that means they do not affect the validity of statements on origin that were made out before the registered exporter was informed about the revocation. Exporters (or re-consignors of goods) can seek judicial remedy and in the case of an incorrect revocation, the revocation will be cancelled. Exporters can also re-apply to become a registered exporter if the situation which led to the revocation of their registration has been remedied.

Article 89 of Commission Implementing Regulation (EU) 2015/2447 lays down the rules concerning the withdrawal from the record of registered exporters.

<http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32015R2447&from=EN>

8. Sources and links for further information:

Commission Implementing Regulation (EU) No 2015/2447, laying down the rules of the REX system:

<http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32015R2447&from=EN>

The **application form** can be found in **Annex 22-06** of the document.

The text of the **statement on origin** in the context of the GSP can be found in **Annex 22-07** of the document.

European Commission, Directorate-General for Taxation and Customs Union, The Registered Exporter system (the REX system):

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

Registered Exporter System (REX) Guidance Document

[http://www.cc.lu/uploads/media/FIT4CUSTOMS - Workshop 2 -
Registered Exporter System REX .pdf](http://www.cc.lu/uploads/media/FIT4CUSTOMS-_Workshop_2_-_Registered_Exporter_System_REX_.pdf)

Annex

Statement on Origin: Footnotes

To be made out on any commercial documents showing the name and full address of the exporter and consignee as well as a description of the products and the date of issue (1).

The exporter ... (Number of Registered Exporter (2), (3), (4)) of the products covered by this document declares that, except where otherwise clearly indicated, these products are of ... preferential origin (5) according to rules of origin of the Generalised System of Preferences of the European Union and that the origin criterion met is ... (6).

(1) Where the statement on origin replaces another statement in accordance with Article 101 (2) and (3) of Implementing Regulation (EU) 2015/2447 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 (See page 558 of this Official Journal.), the replacement statement on origin shall bear the mention 'Replacement statement'. The replacement shall also indicate the date of issue of the initial statement and all other necessary data according to Article 82(6) of Implementing Regulation (EU) 2015/2447.

(2) Where the statement on origin replaces another statement in accordance with subparagraph 1 of Article 101(2) and paragraph (3) of Article 101, both of Implementing Regulation (EU) 2015/2447, the re-consignor of the goods making out such a statement shall indicate his name and full address followed by his number of registered exporter.

(3) Where the statement on origin replaces another statement in accordance with subparagraph 2 of Article 101(2) of Implementing Regulation (EU) 2015/2447, the re-consignor of the goods making out such a statement shall indicate his name and full address followed by the mention 'acting on the basis of the statement on origin made out by [name and complete address of the exporter in the beneficiary country], registered under the following number [Number of Registered Exporter of the exporter in the beneficiary country]'.

(4) Where the statement on origin replaces another statement in accordance with Article 101(2) of Implementing Regulation (EU) 2015/2447, the re-consignor of the goods shall indicate the number of registered exporter only if the value of originating products in the initial consignment exceeds EUR 6 000.

(5) Country of origin of products to be indicated. When the statement on origin relates, in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 112 of Implementing Regulation (EU) 2015/2447, the exporter must clearly indicate them in the document on which the statement is made out by means of the symbol 'XC/XL'.

(6) Products wholly obtained: enter the letter 'P'; Products sufficiently worked or processed: enter the letter 'W' followed by a heading of the Harmonised System (example 'W' 9618). Where appropriate, the above mention shall be replaced with one of the following indications: (a) In the case of bilateral cumulation: 'EU cumulation'. (b) In the case of cumulation with Norway, Switzerland or Turkey: 'Norway cumulation', 'Switzerland cumulation', 'Turkey cumulation'. (c) In the case of regional cumulation: 'regional cumulation'. (d) In the case of extended cumulation: 'extended cumulation with country x'.

