



Customs Flash

Belgium

Approved Exporter code changed as of 1 January 2017

Introduction

As of 1 January 2017, the code used in box 44 to indicate that a company is acting as an approved exporter will change. As an approved exporter, a company can make a preferential origin declaration on the invoice or commercial document.

Facts

If a company is acting as an Approved Exporter, the national code '2018' used to indicate use of the origin declaration will be replaced by a TARIC certification code 'N864' in box 44 of the SAD (Single Administrative Document). This code will indicate that an invoice or origin declaration is made by the approved exporter on an invoice or other commercial document.

In addition to the new TARIC certification code N864, the national code '3001' will remain applicable and needs to be maintained with the new TARIC-code N864 in box 44 of the SAD. The code 3001 indicates a company's authorisation number to act as an Approved Exporter.

These codes will be applicable regardless of the amount exported and will apply as of 1 January 2017 in PLDA (Paperless Customs and Excises).

Approved Exporter to become Registered Exporter in the REX system

From 1 January 2017, the Registered Exporter (REX) system will be gradually implemented. This is a system for origin of goods certification that will be applied in the European Union's Generalised System of Preference (GSP).

In this respect, a holder of an approved exporter authorisation in the Union may request its extension for the purpose of acting as a registered exporter under the REX system.

REX registration for EU companies is relevant when a company imports, for example, bonded goods from GSP countries into a bonded warehouse and are afterwards split into several shipments bound for new destinations within the EU, Switzerland and Norway for example. Therefore, the statement of origin from the GSP exporter has to be split, and to do so, the EU importer has to be registered in the REX system to split the statement of origin for the new destinations.

What does it mean for you?

If a current approved exporter authorisation is extended, the reference number of this authorisation will also be used as a registered exporter number and will be maintained with the national code "3001".

For this reason, the above TARIC certification code N864 and the national code 3001 will become applicable for the use of the registered exporter status.

What to do?

As an approved exporter, a company's ERP system needs to be updated with the new TARIC certification code, and the national code needs to be removed.

Secondly, if a company aims to act as a registered exporter, it can register for the REX system by submitting the registration form supplied by their national competent authorities.

Deloitte's Customs & Global Trade (CGT) Team can help companies register in the REX system and can assist with the implementation and correct use of the codes.

Contacts

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