



2025/1728

11.8.2025

COMMISSION IMPLEMENTING REGULATION (EU) 2025/1728

of 8 August 2025

amending Implementing Regulation (EU) 2015/2447 as regards the procedures for issuing of or making out proofs of origin

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, point (a), thereof,

Whereas:

- (1) At its 16th meeting on 7 December 2023, the Joint Committee of the Regional Convention on pan-Euro-Mediterranean preferential rules of origin (the 'Joint Committee') adopted Decision No 1/2023 ⁽²⁾ on the amendment of the Regional Convention on pan-Euro-Mediterranean preferential rules of origin (the 'PEM Convention'). That Decision entered into force on 1 January 2025.
- (2) At its 17th meeting on 12 December 2024, the Joint Committee adopted Decision No 2/2024 ⁽³⁾ amending Decision No 1/2023 in order to include transitional provisions in the amendments of the PEM Convention that were to be applicable as of 1 January 2025.
- (3) The transitional provisions are applicable for a period of one year from 1 January 2025, providing for the application of the rules of origin of the PEM Convention, in its original version ⁽⁴⁾, and the rules of origin of the PEM Convention, as amended by Decision No 1/2023.
- (4) Those two sets of rules are applicable in parallel, creating two distinctive zones of cumulation. Therefore, in order to allow the exporter to determine the originating status of goods for those materials that are fulfilling both sets of rules of origin, the supplier should give an indication of the legal framework used for determining the origin of goods in the supplier's declaration. The supplier's declaration in Annexes 22-15 to 22-18 to Commission Implementing Regulation (EU) 2015/2447 ⁽⁵⁾ should be amended accordingly.
- (5) In accordance with Article 61(3) of Implementing Regulation (EU) 2015/2447, suppliers may provide the supplier's declarations at any time even after the goods have been delivered and, according to Article 62(2), point (b), of that Regulation, the long-term supplier's declarations are to be made out for consignments dispatched during a period of time which is not to be more than 12 months before, or more than 6 months after, the date of issue of the long-term supplier's declaration. In order to use a supplier's declarations that has been issued before the date of entry into force of this Regulation for stocks of materials constituted after 1 January 2025, this Regulation should apply retroactively from the date of entry into force of Decision No 2/2024.
- (6) Implementing Regulation (EU) 2015/2447 should therefore be amended accordingly.

⁽¹⁾ OJ L 269, 10.10.2013, p. 1, ELI: <http://data.europa.eu/eli/reg/2013/952/oj>.

⁽²⁾ Decision No 1/2023 of the Joint Committee of the Regional Convention on pan-Euro-Mediterranean preferential rules of origin of 7 December 2023 on the amendment of the Regional Convention on pan-Euro-Mediterranean preferential rules of origin (OJ L, 2024/390, 19.2.2024, ELI: <http://data.europa.eu/eli/dec/2024/390/oj>).

⁽³⁾ Decision No 2/2024 of the Joint Committee of the Regional Convention on pan-Euro-Mediterranean preferential rules of origin of 12 December 2024 amending Decision No 1/2023 of the Joint Committee in order to include transitional provisions in the amendments of the Regional Convention on pan-Euro-Mediterranean preferential rules of origin applicable as of 1 January 2025 (OJ L, 2025/17, 9.1.2025, ELI: <http://data.europa.eu/eli/dec/2025/17/oj>).

⁽⁴⁾ OJ L 54, 26.2.2013.

⁽⁵⁾ Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (OJ L 343, 29.12.2015, p. 558, ELI: http://data.europa.eu/eli/reg_impl/2015/2447/oj).

- (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

Implementing Regulation (EU) 2015/2447 is amended as follows:

- (1) Article 61 is amended as follows:

- (a) in paragraph 1a, the second subparagraph is replaced by the following:

‘Suppliers shall specify the legal framework used to determine the origin of the goods. For the supplier’s declarations made out until 31 December 2025, where such a legal framework is not specified, by default, the supplier’s declaration shall be considered as stating that the rules of origin of the PEM Convention, in its original version, have been used to determine the origin of the goods.’;

- (b) paragraph 1b is replaced by the following:

‘1b. For the purpose of trade between the Contracting Parties to the PEM Convention, the exporter may use the supplier’s declarations as supporting documents to apply for the issue of a movement certificate or to make out an origin declaration in accordance with the rules of origin of the PEM Convention, as amended by Joint Committee Decision No 1/2023 (*), when the supplier’s declarations state the originating status in accordance with the rules of origin of the PEM Convention, in its original version, for products classified under Chapters 1, 3, 16 (for processed fishery products) and 25 to 97 of the Harmonised System.

The exporter shall take all necessary steps to ensure that the conditions for cumulation and for issuing or making out a proof of origin according to a specific set of rules of origin are fulfilled.

(*) Decision No 1/2023 of the Joint Committee of the Regional Convention on pan-Euro-Mediterranean preferential rules of origin of 7 December 2023 on the amendment of the Regional Convention on pan-Euro-Mediterranean preferential rules of origin (OJ L, 2024/390, 19.2.2024, ELI: <http://data.europa.eu/eli/dec/2024/390/oj>).

- (2) Article 62 is amended as follows:

- (a) in paragraph 1a, the second subparagraph is replaced by the following:

‘Suppliers shall specify the legal framework used to determine the origin of the goods. For the supplier’s declarations made out until 31 December 2025, where such a legal framework is not specified, by default, the supplier’s declaration shall be considered as stating that rules of origin of the PEM Convention, in its original version, have been used to determine the origin of the goods.’;

- (b) paragraph 1b is replaced by the following:

‘1b. For the purpose of trade between the Contracting Parties to the PEM Convention, the exporter may use the supplier’s declarations as supporting documents to apply for the issue of a movement certificate or to make out an origin declaration in accordance with the PEM Convention, as amended by Decision No 1/2023, when the supplier’s declarations state the originating status in accordance with the rules of origin of the PEM Convention, in its original version, for products classified under Chapters 1, 3, 16 (for processed fishery products) and 25 to 97 of the Harmonised System.

The exporter shall take all necessary steps to ensure that the conditions for cumulation and for issuing or making out a proof of origin according to a specific set of rules of origin are fulfilled.’;

- (3) Annexes 22-15 to 22-18 are amended in accordance with the Annex to this Regulation.

Article 2

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

It shall apply from 1 January 2025.

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

Done at Brussels, 8 August 2025.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX

Annexes 22-15 to 22-18 to Implementing Regulation (EU) 2015/2447 are amended as follows:

(1) in Annex 22-15, footnote (3) is replaced by the following:

‘⁽³⁾ Country, group of countries or territory concerned. When the preferential origin of a product from a country, group of countries or territory can be acquired in accordance with more than one rule of origin, the suppliers shall specify the legal framework used to determine the origin of the goods.

Where a country, group of countries or territory is a Contracting Party to the PEM Convention, and where a legal framework is not specified, for the supplier's declarations made out until 31 December 2025, by default, it, shall be considered as stating that the rules of origin of the PEM Convention, in its original version, have been used to determine the origin of the goods.’;

(2) in Annex 22-16, footnote (5) is replaced by the following:

‘⁽⁵⁾ Country, group of countries or territory concerned. When the preferential origin of a product from a country, group of countries or territory can be acquired in accordance with more than one rule of origin, the suppliers shall specify the legal framework used to determine the origin of the goods.

Where a country, group of countries or territory is a Contracting Party to the PEM Convention, and where a legal framework is not specified, for supplier's declarations made out until 31 December 2025, by default, it shall be considered as stating that the rules of origin of the PEM Convention, in its original version, have been used to determine the origin of the goods.’;

(3) in Annex 22-17, footnote (5) is replaced by the following:

‘⁽⁵⁾ To be completed only where relevant. Country, group of countries or territory concerned. When the preferential origin of a product from a country, group of countries or territory can be acquired in accordance with more than one rule of origin, the suppliers shall specify the legal framework used to determine the origin of the goods.

Where a country, group of countries or territory is a Contracting Party to the PEM Convention, and where a legal framework is not specified, for supplier's declarations made out until 31 December 2025, by default, it is considered as stating that the rules of origin of the PEM Convention, in its original version, have been used to determine the origin of the goods.’;

(4) in Annex 22-18, footnote (6) is replaced by the following:

‘⁽⁶⁾ To be completed only where relevant. Country, group of countries or territory concerned. When the preferential origin of a product from a country, group of countries or territory can be acquired in accordance with more than one rule of origin, the suppliers shall specify the legal framework used to determine the origin of the goods.

Where a country, group of countries or territory is a Contracting Party to the PEM Convention, and where a legal framework is not specified, for supplier's declarations made out until 31 December 2025, by default, it shall be considered as stating that the rules of origin of the PEM Convention, in its original version, have been used to determine the origin of the goods.’.