



T.C.
TİCARET BAKANLIĞI
Uluslararası Anlaşmalar ve Avrupa Birliği Genel Müdürlüğü

Sayı : E-16934678-724.01.02-00104486518
Konu : Bölgesel Konvansiyon'un Uygulanmasında
Mevcut Durum

DAĞITIM YERLERİNE

Pan Avrupa Akdeniz bölgesi içinde Serbest Ticaret Anlaşması (STA) ağı bulunan ülkelerin birbirleri menşeli eşyayı üretimde serbestçe kullanabilmeleri ve bunları birbirlerine ihraç edebilmelerine yarayan “çapraz kümülasyon” imkanları, bu Anlaşmalarda aynı menşe kurallarının uygulanmasıyla sağlanmaktadır.

Halihazırda sözkonusu bölgedeki çapraz kümülasyon uygulaması, bölgedeki mevcut STA'ların menşe hükümlerinin Pan Avrupa Akdeniz tercihli menşe kurallarına ilişkin *Model Protokoller* ve bu model protokollerde yer alan menşe kurallarını tek bir konsolide metinde toplayan *Pan Avrupa Akdeniz Tercihli Menşe Kurallarına Dair Bölgesel Konvansiyon* kapsamında uygulanmasıyla yürütülmektedir (bu iki düzenleme aynı menşe kurallarına dayandığından bundan sonra "2012 kuralları" olarak atıfta bulunulacaktır). *Pan Avrupa Akdeniz Tercihli Menşe Kurallarına Dair Bölgesel Konvansiyon* ülkemiz tarafından 4 Kasım 2011 tarihinde imzalanmış; 6497 sayılı Kanun'la uygun bulunmuş ve 1 Şubat 2014 tarihinde yürürlüğe konulmuştur.

Temeli 90'lı yıllarda atılmış olan bu menşe kurallarının, üretim tekniklerinde son yıllarda yaşanan değişimler ve yeni tedarik zincirlerinin ortaya çıkması neticesinde güncellenmesine karar verilmiştir.

Bu kapsamda 2012 kuralları, Pan Avrupa Akdeniz Ortak Komitesi'nin 7 Aralık 2023 tarihli ve 1/2023 sayılı Kararı'yla revize edilmiştir. Bu Karar ile, Konvansiyon'un yeni menşe kurallarının (“2023 kuralları”) 1 Ocak 2025 tarihi itibarıyla yürürlüğe girmesi kararlaştırılmıştır.

2023 kurallarının, mevcut çapraz kümülasyon imkanlarına geriye gidilmeden, bölge içerisinde yürürlüğe girmesi için, Pan Avrupa Akdeniz ülkelerinin tamamının yeni menşe kurallarına ilişkin iç onay süreçlerini tamamlamış olması ve aralarındaki STA'ları Ortak Komite Kararları vasıtasıyla tadil etmiş olmaları gerekmektedir. Geline aşamada; ülkemizin de içinde bulunduğu bazı Taraf ülkelerde bu sürecin 1 Ocak 2025 tarihine kadar tamamlanamayacağı ortaya çıkmıştır.

Bu koşullar altında, 1 Ocak 2025 tarihi itibarıyla, Pan Avrupa Akdeniz bölgesinde bazı Taraf ülkeler arasında 2012 kuralları uygulanmaya devam edecek, bazı Taraf ülkeler arasında ise 2023 kuralları uygulanmaya başlayacak, farklı menşe kurallarının aynı kümülasyon bölgesinde uygulanmaya devam etmesi ise mevcut çapraz kümülasyon imkanlarını etkileyecektir.


Bu çerçevede, 1 Ocak 2025 tarihi itibarıyla geçerliliği sona erecek olan 2012 kurallarının, kabul eden Taraf ülkeler bakımından, 31 Aralık 2025 tarihine kadar ilgili STA'lar kapsamında geçerli olmasını öngören, Pan Avrupa Akdeniz Ortak Komitesi'nin 2/2024 sayılı Kararı ile “geçiş hükümleri düzenlemesi” kabul edilmiştir. Pan Avrupa Akdeniz Çalışma Grubu tarafından hazırlanan ve Avrupa Komisyonu tarafından resmi internet sitelerinde yayımlanan rehber belgeye ekte yer verilmektedir. (EK-1)

Bu belge güvenli elektronik imza ile imzalanmıştır.

Belge Doğrulama Kodu: DCD535EF-50BA-4A90-87F0-9E12BE122C12

Adres: Söğütözü Mah. 2176. Sk. No:63 06530
Telefon No: 03122049793 Faks No: 03122049793
e-Posta: b.ozturk@ticaret.gov.tr
İnternet Adresi: www.ticaret.gov.tr
KEP Adresi:

<https://www.turkiye.gov.tr/ticaret-bakanligi-ebys>

Ayrıntılı bilgi için: 
Beste ÖZTÜRK
Ticaret Uzmanı
Telefon No: 03122049793

Ülkemizde, 2023 kuralları ile geçiş hükümleri düzenlemesinin iç onay prosedürleri halihazırda devam etmektedir.

Bahsekonu onay prosedürlerinin tamamlanmasının ardından, geçiş hükümleri düzenlemesinin ülkemizde de uygulanacak olması sebebiyle, önümüzdeki bir senelik süre zarfında ihracatçılarımız, yukarıda atıfta bulunulan ve 2023 kurallarına atıf sürecinin tamamlanmış olduğu STA ortaklarımızla ticarete; 2012 kuralları ile 2023 kurallarını karşılaştırarak, üretim süreçleri lehine olan menşe kuralını seçebilecek ve o ülkeyle tercihli ticaret yapmaya devam edebilecektir.

İlaveten, halihazırda 2012 kurallarının uygulanmasına devam edildiği STA'larımız kapsamı ürünler, geçiş hükümleri düzenlemesinin uygulandığı diğer STA ortaklarımızla ihracatımızda kümülasyona konu edilebilecektir.

Bu kapsamda, Bakanlığımız tarafından yapılacak yeni bildirim kadar, 1 Ocak 2025 ila 31 Aralık 2025 tarihleri arasında Pan Avrupa Akdeniz havzası STA'larımızda menşe kuralları açısından aşağıdaki düzenlemeler geçerli olacaktır:

- 1. 2012 kurallarına göre işletilmeye devam eden STA'larımız: Mısır, Fas, Tunus, AKÇT, AB Tarım (1/98 sayılı OKK), EFTA, Faroe Adaları, Filistin, Gürcistan, Moldova, Arnavutluk, Sırbistan, Bosna-Hersek, Kosova (atfın yürürlük süreci devam etmektedir.), Karadağ, K. Makedonya*
- 2. 2023 Kurallarının Uygulanmaya Başlayacağı STA'larımız: EFTA, Faroe Adaları*

Bu kapsamda, 2023 kurallarının uygulanacağı Pan Avrupa Akdeniz bölgesindeki diğer STA ortaklarımızla tercihli ticarete ilişkin detaylı bilgileri içeren mevzuat ilerleyen dönemde yayımlanacaktır.

Bilgilerini rica ederim.

Hüsnü DİLEMRE
Bakan a.
Genel Müdür


EK: Rehber Belge Örneği.

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Ayrıntılı bilgi için: 
Beste ÖZTÜRK
Ticaret Uzmanı
Telefon No: 03122049793

Dağıtım:

Türkiye Odalar ve Borsalar Birliğine
Türkiye İhracatçılar Birliği Genel Sekreterliğine
Türkiye Esnaf ve Sanatkarlar Konfederasyonuna
İstanbul Gümrük Müşavirleri Derneğine
Ankara Gümrük Müşavirleri Derneğine

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GUIDANCE
TRANSITIONAL PROVISIONS CONCERNING THE APPLICATION OF THE REGIONAL
CONVENTION ON PAN-EURO-MEDITERRANEAN RULES OF ORIGIN AS OF
1 JANUARY 2025 TO 31 DECEMBER 2025

General disclaimer

This guidance document is of an explanatory and illustrative nature. Customs legislation in the EU and its Member States, as well as customs legislation of the Contracting Parties takes precedence over the content of this document and should always be consulted. The authentic texts of the EU legal acts are those published in the Official Journal of the European Union. There may also be national instructions.

ACRONYMS AND DEFINITIONS

HS: The Harmonised Commodity Description and Coding System (HS), commonly referred to as the Harmonised System, is an international system to classify goods developed by the World Customs Organisation (WCO).

The Convention: The Regional Convention on preferential pan-Euro-Mediterranean rules of origin (the Convention)

CPs: Contracting Parties of the Convention

- the EU,
- the EFTA States (Switzerland, Norway, Iceland and Liechtenstein),
- the Faroe Islands,
- the participants in the Barcelona Process (Algeria, Egypt, Israel, Jordan, Lebanon, Morocco, Palestine¹, Syria, Tunisia and Türkiye),
- the participants in the EU's Stabilisation and Association Process (Albania, Bosnia and Herzegovina, the Republic of North Macedonia, Montenegro, Serbia and Kosovo*),
- the Republic of Moldova,
- Georgia,
- Ukraine.

Joint Committee: the Joint Committee established by the Convention

2012 rules: the rules in Appendix 1 of the Convention in its version as published in the EU OJ L54 of 26 February 2013.

2023 rules: the rules in Appendix 1 of the Convention in its version as amended by Decision No 1/2023 of the Joint Committee and published in EU OJ L 2024/390 of 19 February 2024.

Old PEM Protocols: Bilateral protocols applicable between CPs containing the rules of origin preceding the Convention published in the EU OJ L54 of 26 February 2013.

Transitional rules of origin: set of rules of origin applicable on a bilateral basis between several CPs, in parallel with the 2012 rules, pending the adoption and entry into force of the 2023 rules.

¹ This designation shall not be construed as recognition of a State of Palestine and is without prejudice to the individual positions of the Member States on this issue

* This designation is without prejudice to positions on status, and is in line with UNSCR 1244 and the ICJ Opinion on the Kosovo Declaration of Independence

1. Background

The Convention is applicable by way of a reference to it included in the protocols on rules of origin to the relevant bilateral Agreements between the CPs.

The cumulation possibilities in the PEM area are based on a network of agreements between the CPs providing for the application of identical rules of origin. These include the 2012 rules of the Convention as well as the bilateral old PEM protocols, which are considered identical.

In parallel, an alternative set of rules of origin (the Transitional rules of origin) have been applicable alongside the 2012 rules. These rules entered into force as of 1 September 2021 on a bilateral basis between several CPs, pending the entry into force of the 2023 rules. The application of the Transitional rules of origin in parallel with the 2012 rules created two distinctive zones of cumulation.

The Convention was amended by Decision No 1/2023 of the Joint Committee of 7 December 2023⁽²⁾, replacing the 2012 rules with the 2023 rules. This amendment enters into force on 1 January 2025 in relation to all CPs.

The effective application between CPs of the 2023 rules is conditional to the introduction of a reference to the Convention as last amended and published in their bilateral agreements (dynamic link). Pending the update of the bilateral agreements between several CPs with a reference to the Convention, the applicable rules of origin between those CPs will be the rules contained in their bilateral protocols (the 2012 rules or the old PEM protocols).

As of 1 January 2025, some CPs will apply the 2023 rules while others will still apply the 2012 rules or the old PEM protocols, with potential changes to the diagonal cumulation possibilities impacting the trade flows in the PEM area.

Where the transition towards the 2023 rules is not simultaneous for all CPs, it should be avoided as much as possible that this will lead to a less favourable situation than the preceding legal framework. Therefore, transitional provisions concerning the application of the Convention are put in place for a period of one year, from 1 January 2025 to 31 December 2025.

The main scope of the transitional provisions is to maintain the 2012 rules applicable in parallel with the 2023 rules between the CPs for which the 2023 rules enter into force. This will ensure the preservation of the trade flows based on the cumulation possibilities existing before 1 January 2025. The economic operators have the possibility to choose between the two applicable sets of rules, based on their supply chains.

The transitional provisions also ensure the principle of permeability between the two sets of rules of origin. This means that goods considered originating in the meaning of the 2012 rules can also be considered originating in the meaning of 2023 rules for the purpose of cumulation, provided that certain conditions are fulfilled.

This new context preserves the flexibilities for the economic operators as in the practice established by the application in parallel of the Transitional rules of origin with the 2012 rules since 1 September 2021.

⁽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 \[2024/390\] \(europa.eu\)](#)

The foreseen staggered implementation process of the 2023 rules and the transitional provisions lead to three different statuses between CPs during 2025. It should be noted that a CP may be under several different statuses depending on the content of the bilateral protocol with its different PEM partners.

2. Statuses of CPs

Status CR: Contracting Parties applying the 2023 rules and the transitional provisions between each other.

This status gives exporters the possibility to choose between the 2012 rules and the 2023 rules benefitting from cumulation possibilities under each set of rules. It also allows for permeability between the two sets of rules.

Status R: Contracting Parties applying the 2023 rules between each other without the transitional provisions.

This status represents those CPs who have updated their bilateral protocols with a dynamic link to the Convention, but not yet finalised the domestic procedures concerning the endorsement of the transitional provisions.

Under this status the 2023 rules apply, and diagonal cumulation will be possible based on the 2023 rules only. The cumulation possibilities under 2023 rules are expected to expand throughout 2025.

Status C: Contracting Parties applying the 2012 rules or the old PEM protocols between each other.

This status represents those CPs still applying the 2012 rules or old PEM protocols according to their existing bilateral protocols which have not yet been updated with a dynamic link. Diagonal cumulation will be possible based on the 2012 rules only.

3. Transitional provisions introduced by Decision No 1/2024.

The transitional provisions will be applicable for the CPs who are applying the 2023 rules and have ratified Decision No 1/2024 of the Joint Committee. These provisions will minimise the disruption of cumulation between CPs and those who have not yet aligned their bilateral protocols will benefit indirectly by being maintained in the trade flows.

Article 42 (1)

Appendix I to the Convention as published in OJ L54/4 of 26.02.2013 shall be applicable between the Contracting Parties to the Convention until 31 December 2025 in parallel with this Appendix.

The first paragraph ensures that the 2012 rules continue to apply for one additional year in parallel with the 2023 rules which will enter into force on 1 January 2025.

This provision entails that two sets of rules, which will create two separate cumulation zones, will be applicable from 1 January 2025 to 31 December 2025.

Example:

Party A and Party B are applying between each other both sets of rules – CR status

Party D is applying only 2023 rules with A and B – R status

Party E is applying only 2012 rules with A and B – C status

Diagonal cumulation is possible between A, B and D based on 2023 rules

Diagonal cumulation is possible between A, B and E based on 2012 rules

Article 42 (2)

Proofs of origin issued or made out before 1 January 2025 in accordance with the rules for optional application to the Convention pending the conclusion and entry into force of the amendment of the Convention (the Transitional rules of origin) and submitted after this date, within their validity period, shall be accepted for preferential treatment at importation for goods which, on 1 January 2025, are either in transit or placed under a special procedure under customs control. Those goods may be used for cumulation as provided for in Article 7.

This provision ensures that the goods in transit or storage, with a valid proof of origin issued or made out in accordance with the Transitional rules of origin, will not lose originating status and preferential treatment when they have reached their destination, after 1 January 2025.

It ensures that proofs of origin issued or made out in 2024 under the framework of Transitional rules of origin are accepted for preferential treatment in 2025, within their validity period. The validity period for these proofs of origin is ten months from the date of issuance.

Goods covered by proofs of origin issued or made out in accordance with the Transitional rules of origin in 2024 can be used for the purpose of cumulation under 2023 rules.

Examples of proofs of origin issued or made out under the Transitional rules of origin:

The exporter of the products covered by this document (customs authorization No(1)) declares that, except where otherwise clearly indicated, these products are of(2) preferential origin **according to the transitional rules of origin.**

..... (Place and date)
(3)

.....
(Signature of the exporter, in addition the name of the person signing the declaration has to be indicated in clear script) (4)

WARENVERKEHRSBESCHEINIGUNG

1. Ausführer/Exporteur (Name, vollständige Adresse, Staat)		EUR. 1 Nr. L 771085	
Vor dem Ausfüllen Bemerkungen auf der Rückseite beachten			
3. Empfänger (Name, vollständige Adresse, Staat (Ausfuhrkategorie))		2. Bescheinigung für den Präferenzverkehr zwischen und <small>(Angabe der für diesen Staat, Staatsgruppe oder Gebiete)</small>	
6. Angaben über die Beförderung (Ausfuhrkategorie)		4. Staat, Staatsgruppe oder Gebiet, als dessen bzw. deren Ursprungswaren die Waren gelten	5. Bestimmungsland, -staatsgruppe oder -gebiete
7. Bemerkungen		TRANSITIONAL RULES	
8. Laufende Nr.; Zeichen, Nummern, Anzahl und Art der Packstücke (1); Warenbezeichnung	9. Rohgewicht (kg) oder andere Maße (l, m ³ , usw.)	10. Packungen Umfüllung Eingeklebte	
		11. SICHTVERZEICHNIS DER ZOLLBEHÖRDE Die Richtigkeit der Erklärung wird bescheinigt. Ausfuhrpapier (1) Art/Muster Nr. VOM Zollbehörde Ausfuhrland's Staat/Gebiet Bundesrepublik Deutschland Soll und Datum Deutsch	
12. ERKLÄRUNG DES AUSFÜHRERS/EXPORTEURS Der Unterschnher erklärt, dass die vorgenannten Waren die Voraussetzungen erfüllen, um diese Bescheinigung zu erlangen. 214 und 214a			

1) Bei unvollständigen Angaben ist die Anzahl der Packstücke oder eine durchschnittliche Angabe zu geben.

Bestell-Nr. 10743

9) In der Bundesrepublik Deutschland wird die Angabe des Ausfuhrlandes verlangt.

Example:

Party A and Party B are applying between each other the Transitional rules of origin before 1 January 2025 and the 2023 rules after 1 January 2025.

Party A and Party B are applying with Party D the 2023 rules after 1 January 2025.

Party B is applying with Party D Decision 1/2024 as well.

Party A can be in R or CR status, but Party B and Party D must be in CR status to be able to apply the transitional provisions.

Party A exports to Party B on 23 December 2024 goods covered by a proof of origin issued or made out in accordance with the Transitional rules of origin. The goods are imported in Party B on 5 January 2025. The preferential treatment is granted at the time of importation. Further on, Party B can use those goods in a cumulation scheme under 2023 rules with Party D.

Article 42 (3)

In cases of belated presentation of proofs of origin issued or made out before 1 January 2025 in accordance with the Transitional rules of origin, Article 23, paragraphs (2) and (3) shall apply to the goods mentioned in paragraph 2 of this article.

This provision ensures that in case of belated presentation, the proofs of origin issued or made out in accordance with the Transitional rules of origin will not be rejected if the conditions of Article 23 are met, such as:

- the failure to submit these documents by the final date is due to exceptional circumstances; or
- the products covered by the document on origin have been presented to the customs administration of the importing party before the expiry of the document on origin.

Exceptional circumstances in this context refer to rare instances that are beyond the control of the importer or their representative and do not compromise the customs authorities' ability to verify the origin of the goods (such as natural catastrophes or other instances of *force majeure*).

Article 42 (4)

Proofs of origin issued or made out in accordance with Appendix I to the Convention as published in OJ L54/4 of 26.02.2013 or issued in accordance with the rules of origin contained in the Protocols preceding the Convention before the date of entry into force of the amendment of the bilateral protocols between the Contracting Parties to include the reference to the Convention as last amended, and submitted after that date, shall be accepted within their validity period for preferential treatment at importation for goods which, on that date, are either in transit or placed under a special procedure under customs control. In case of belated presentation of such proofs, Article 23, paragraphs (2) and (3) shall apply.

This provision ensures that the goods in transit or storage, with a valid proof of origin issued or made out according to the 2012 rules or the old PEM Protocols will not lose originating status and preferential treatment when they have reached their destination after the date of entry into force of the dynamic link to the Convention.

It ensures that proofs of origin issued or made out in accordance with the 2012 rules, or the old PEM protocols, are accepted for preferential treatment after the date of entry into force of the

dynamic link, within their validity period. The validity period for these proofs of origin is four months from the date of issuance.

Example:

Party A and Party B are still applying after 1 January 2025 the old PEM protocol – C status.

The bilateral protocol between A and B containing the dynamic link enters into force on 1 March 2025 rendering applicable between A and B the 2023 rules from that date.

Party A is issuing a proof of origin in accordance with the old PEM protocol on 15 February 2025. The goods covered by this proof of origin are imported in Party B on 10 May 2025. The preferential treatment is granted at the time of importation.

In case of belated presentation, the conditions of article 23 apply which stipulates that the proof of origin shall not be rejected if:

- the failure to submit these documents by the final date is due to exceptional circumstances; or
- the products covered by the document on origin have been presented to the customs administration of the importing party before the expiry of the document on origin.

Exceptional circumstances in this context refer to rare instances that are beyond the control of the importer or their representative and do not compromise the customs authorities' ability to verify the origin of the goods (such as natural catastrophes or other instances of *force majeure*).

Article 42 (5)

Proofs of origin issued or made out before 1 January 2026 in accordance with paragraph 1 or in accordance with the rules of origin contained in the Protocols preceding the Convention and submitted after this date within their validity period, shall be accepted for preferential treatment at importation for goods which, on 1 January 2026, are either in transit or placed under a special procedure under customs control. In case of belated presentation of such proofs, Article 23, paragraphs (2) and (3) shall apply.

This provision ensures that the goods in transit or storage, with a valid proof of origin issued or made out according to the 2012 rules or the old PEM Protocols during 2025 will not lose originating status and preferential treatment when they have reached their destination after 1 January 2026.

It ensures that proofs of origin issued or made out in accordance with the 2012 rules, or the old PEM protocols, are accepted for preferential treatment after 1 January 2026, within their validity period. The validity period for these proofs of origin is four months from the date of issuance.

Example:

Party A and Party B are still applying after 1 January 2025 the old PEM protocol – C status.

or

Party A and Party B are applying the 2012 rules and 2023 rules in 2025 – CR status.

Party A is issuing a proof of origin in accordance with the old PEM protocol/2012 rules on 15 December 2025. The goods covered by this proof of origin are imported in Party B on 10 February 2026. The preferential treatment is granted at the time of importation.

In case of belated presentation, the conditions of article 23 apply which stipulates that the proof of origin shall not be rejected if:

- the failure to submit these documents by the final date is due to exceptional circumstances; or
- the products covered by the document on origin have been presented to the customs administration of the importing party before the expiry of the document on origin.

Exceptional circumstances in this context refer to rare instances that are beyond the control of the importer or their representative and do not compromise the customs authorities' ability to verify the origin of the goods (such as natural catastrophes or other instances of *force majeure*).

Article 42 (6)

For the purpose of verification, Article 33 paragraph 2, Articles 34 and where applicable, Article 35 shall also apply to proofs of origin issued or made out in accordance with the Transitional rules of origin and proofs of origin issued or made out according to the Protocols preceding the Convention applicable before 1 January 2025.

This provision extends the mutual administrative assistance framework of the 2023 rules related to verification, to also apply in 2025 concerning the proofs of origin issues in the framework of the Transitional rules of origin and of the old PEM Protocols.

Article 42 (7)

For the purpose of verification, Article 33 paragraph 2 and Article 34 shall also apply if the verification request is submitted after 1 January 2026 or after the date of entry into force of the amendment of the bilateral protocols between the Contracting Parties to include the reference to the Convention as last amended, for proofs of origin issued or made out in accordance with Appendix I to the Convention as published in OJ L54/4 of 26.02.2013 and the Protocols preceding the Convention.

This provision extends the mutual administrative assistance framework of the 2023 rules related to verification requests, to also apply in 2026 concerning those proofs of origin issued or made out in the framework of the 2012 rules and of the old PEM Protocols.

Article 42 (8)

The Contracting Parties shall notify each other, every four months, through the European Commission, on the state of play of updating their bilateral protocols to include the reference to the Convention as last amended and the measures taken to ensure that the revised rules of the Convention are effectively applied on 1 January 2026.

This provision encourages all CPs to finalise internal procedures so that only the 2023 rules will be applicable for all CPs from 1 January 2026. In addition, it ensures that the cumulation possibilities in the Commission Notice remain up to date throughout 2025. To be noted that any new concluded agreement has to be notified immediately when the date of entry into force is known.

Article 42 (9)

The movement certificates EUR.1 issued in accordance with this Appendix shall include the statement in English 'REVISED RULES' in box 7. This statement shall also be added at the end of the text of the origin declaration made out in accordance with this Appendix. The statement shall be included in the proofs of origin until 31 December 2025.

In order to distinguish between two sets of rules, proofs of origin issued or made out under the 2023 rules should include the statement “REVISED RULES”, until 31 December 2025. As of 1 January 2026, the 2012 rules will no longer be applicable in parallel with the 2023 rules. Therefore, as of that date this statement will no longer be necessary. However, proofs of origin including this statement after 1 January 2026 should not be rejected.

In the same lines, EU suppliers' declarations including the statement “REVISED RULES” after 1 January 2026 should be accepted as supporting documents for issuing proofs of origin in the framework of the 2023 rules.

Proofs of origin issued or made out in 2025 including by error the statement “TRANSITIONAL RULES” instead of “REVISED RULES” should not be rejected.

In the same lines, EU suppliers' declarations including by error the statement “TRANSITIONAL RULES” instead of “REVISED RULES” should be accepted as supporting documents for issuing proofs of origin in the framework of the 2023 rules.

EU suppliers' declarations which do not include any statement should be considered as made out in accordance with the 2012 rules.

Note:

The statement “REVISED RULES” should only be included in the proofs of origin issued or made out for goods exported to a CP with which Decision 1/2024 is applied (CR status) and not for goods exported to a CP with which only the 2023 rules are applied (R status).

Nevertheless, proofs of origin including by mistake the statement “REVISED RULES” should not be rejected at importation in a CP which does not apply at that time Decision 1/2024.

Examples of proofs of origin issued or made out under the 2023 rules:

The exporter of the products covered by this document (customs authorization No(1)) declares that, except where otherwise clearly indicated, these products are of(2) preferential origin **REVISED RULES**.

..... (Place and date)
 (3)

.....
 (Signature of the exporter, in addition the name of the person signing the declaration has to be indicated in clear script) (4)

WARENVERKEHRSBESCHEINIGUNG			
1. Ausföhrer/Exporteur (Name, vollständige Anschrift, Staat)		EUR. 1 Nr. L 771085	
Vor dem Ausfüllen Anmerkungen auf der Rückseite beachten			
3. Empfänger (Name, vollständige Anschrift, Staat (Übersetzung erforderlich))		2. Bescheinigung für den Präferenzverkehr zwischen und Ansprüche vor diesem Zoll- / Steueramt sind erfüllt	
6. Angaben über die Beförderung (Ausführung, Inland)		4. Staat, Staatsgruppe oder Gebiet, als dessen Ursprungswaren die Waren gelten	5. Bestimmungskategorie, Staatsgruppe oder -gebiete
7. Bemerkungen		REVISED RULES	
8. Laufzettel-Nr.; Zeichen, Nummern, Anzahl und Art der Packstücke ¹⁾ ; Warenbezeichnung	9. Nettogewicht (kg) oder andere Maße (l, m ³ , usw.)	10. Rechnungswert (Erlöse)	
11. SICHTVERMERK DER ZOLLBEHÖRDE Die Richtigkeit der Erklärung wird bestätigt. Ausführer: Zollbehörde: Ausgeföhrtes Staat/Gebiet: Bundesrepublik Deutschland Ort und Datum: Unterschrift:		12. ERKLÄRUNG DES AUSFÖHRERS/ EXPORTEURS Der Unterzeichner erklärt, dass die angegebenen Waren die Voraussetzungen erfüllen, um diese Bescheinigung zu erlangen. Ort und Datum: Unterschrift:	

¹⁾ Bei unvollständigen Angaben über die Anzahl der Packstücke oder die Anzahl der Einheiten sind die entsprechenden Angaben anzugeben.

Bescheinigungs-Nr. 10723

²⁾ In der Bundesrepublik Deutschland sind Ausföhrer nur natürliche Personen.

Article 8, (1a)

The cumulation provided for in Article 7 may be applied for goods classified under Chapters 1, 3, 16 (for processed fishery products) and 25 to 97 of the Harmonised System that have obtained originating status by the application of the rules of origin included in Article 42 paragraph 1 and the relevant provisions of Appendix II as well as by the application of the rules of origin included in the Protocols concerning the definition of the concept of ‘originating products’ and methods of administrative cooperation preceding the Convention provided that materials and products are originating in the Contracting Parties for which cumulation is possible, as notified in the “Commission notice concerning the application of the Regional Convention on pan-Euro-Mediterranean preferential rules of origin or the protocols on rules of origin providing for diagonal cumulation between the Contracting Parties to this Convention”, as last published in the EU Official Journal.

This paragraph shall apply for the period provided in Article 31 paragraph 1 to goods covered by the proofs of origin mentioned in Article 42 paragraph 4 and 5.

This provision allows for permeability between the 2012 rules and the 2023 rules (only from 2012 rules to 2023 rules) when it comes to cumulation. This means that the cumulation provisions of the 2023 rules may also apply to products under the 2012 rules in those cases where the products meet the requirements of both sets of rules.

As the rules of origin provided by the 2012 rules are in general more restrictive than the 2023 rules, with some exceptions, goods fulfilling the 2012 rules could qualify under the 2023 rules.

Permeability means that the origin of the final product can be acquired under the 2023 rules by application of cumulation with materials originating under the 2012 rules, where cumulation is possible according to the matrix.

Permeability is limited to those products for which the 2023 rules are more relaxed than those of the 2012 rules:

- Products of chapters 1, 3 and 16 for processed fishery products of the Harmonised system.
- Industrial products classified under chapters 25 to 97 of the Harmonised System.

If these products are complying with the 2012 rules, they can be considered originating under the 2023 rules as well.

EU suppliers’ declarations made out under the 2012 rules can be used as underlying evidence for proofs on origin under the 2023 rules for those goods for which permeability is possible.

4. The Matrix

Based on the statuses referred to in Point 2, in the Commission Notice showing the cumulation possibilities under old PEM Protocols, 2012 rules and 2023 rules, R represents the cumulation possibilities under the 2023 rules and C represents the cumulation possibilities under the 2012 rules together with the old PEM Protocols.

CPs who apply Decision No 1/2024 concerning the transitional provisions, are in the position to apply both the 2012 rules and the 2023 rules with other CPs based on their bilateral agreements. Therefore, in the relevant boxes of the matrix, CR is shown, representing the possibilities to cumulate under both sets of rules.

Simulation of table I of the Commission Notice:

	EU	EFTA	EG	TN
EU		CR	R	C
EFTA	CR		C	C
EG	R	C		C
TN	C	C	C	

NOTE: The names of the CPs in this simulation are just for exemplification purposes for a better understanding of the examples. This example doesn't reflect the real cumulation possibilities at any date.

Examples on how to read table I:

The EU and EFTA are applying both sets of rules between them – CR status – as they are applying the transitional provisions introduced by Decision 1/2024.

Egypt is applying only the 2023 rules with the EU – R status – as Egypt is not yet applying the transitional provisions introduced by Decision 1/2024.

Tunisia can only apply the 2012 rules with all other parties; the EU, EFTA and Egypt, due to the C status in all their bilateral agreements.

The EU, EFTA and Tunisia can cumulate under 2012 rules – C status.

EFTA, Egypt and Tunisia can cumulate under 2012 rules – C status.

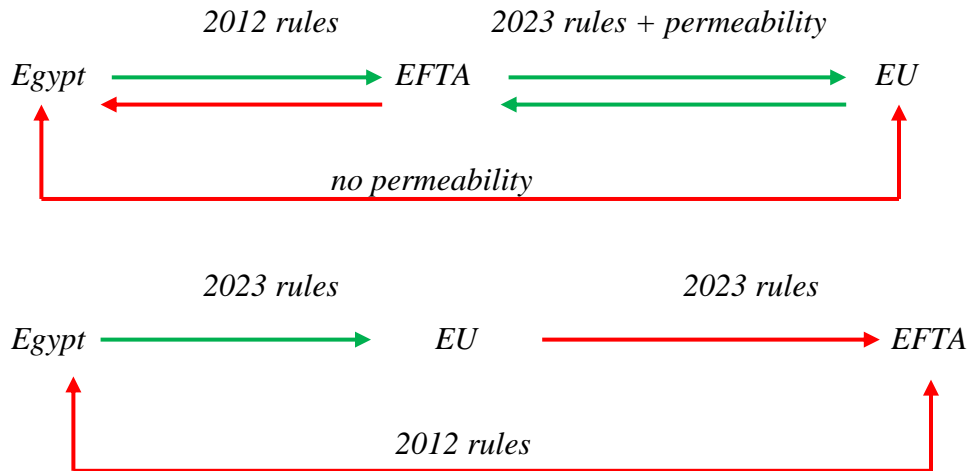
The EU and Egypt can only cumulate under 2023 rules – R status, as Egypt is not applying yet the transitional provisions introduced by Decision 1/2024.

EFTA and EU can cumulate with materials originating in Egypt under 2023 rules by applying Decision 1/2024.

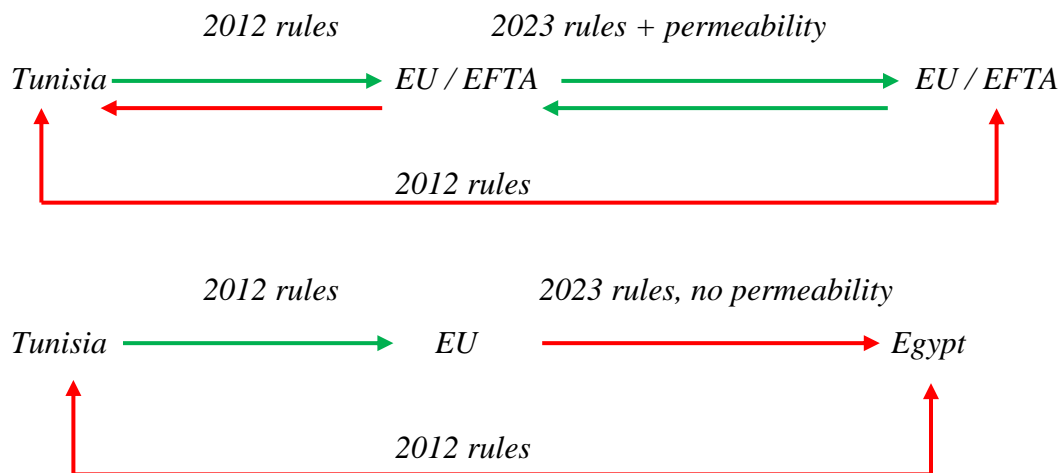
Practical examples with permeability:

The EU and EFTA can use goods originating in Tunisia or Egypt (classified under Chapters 1, 3, 16 - for processed fishery products - and 25 to 97 of the Harmonised System) and cumulate in accordance with 2023 rules by applying permeability.

The EU and EFTA, which both have CR status can cumulate with materials originating in Egypt, under the 2023 rules and based on permeability. Even though EFTA and Egypt only have C status, the cumulation under the 2023 rules can take place when materials originating in Egypt under 2012 rules are used in the production of goods originating in EFTA under the 2023 rules for exports to the EU, as the permeability concept is applied between EFTA and the EU in accordance with the transitional provision of Decision 1/2024. However, if the products are exported from the EU back to EFTA, then from EFTA they can no longer be exported to or cumulated in Egypt under 2012 rules, which are the only rules applicable between EFTA and Egypt.



The EU can import input materials originating in Tunisia under the 2012 rules, C status. The input materials can be used for cumulation purposes in the EU under the 2023 rules based on permeability, and further exported and cumulated in EFTA. However further cumulation is not possible with Egypt, because Decision 1/2024 is not applicable between the EU and Egypt. The products cannot be further exported to or cumulated in Tunisia under 2012 rules, which is the only set of rules applicable between Tunisia and the others.



5. Summary regarding proofs of origin:

List of proofs of origin which, when issued or made out under the applicable legal frameworks of 2024 will be accepted in 2025 within their validity period as well as in cases of belated presentation:

- EUR.1 certificates issued and origin declarations made out under the 2012 rules or the old PEM Protocols (accepted in CR and C status)
- EUR-MED certificates issued and origin declarations EUR-MED made out under the 2012 rules or the old PEM Protocols (accepted in CR and C status)
- EUR.1 certificates issued and origin declarations made out under the framework of the Transitional rules of origin (accepted in CR and R status)

List of proofs of origin which, when issued or made out under the applicable legal framework of 2025 will be accepted in 2025 and 2026 within their validity period as well as in cases of belated presentation:

- EUR.1 certificates issued and origin declarations made out under the 2012 rules or the old PEM Protocols (accepted in CR and C status)
- EUR-MED certificates issued and origin declarations EUR-MED made out under the 2012 rules or old PEM Protocols (accepted in CR and C status)
- EUR.1 certificates issued and origin declarations made out under the framework of the 2023 rules and including the statement “REVISED RULES” (accepted in CR and R status)

List of proofs of origin that can be issued under the applicable legal framework from 1 January 2026 and onwards:

- EUR.1 certificates issued and origin declarations made out under the framework of the 2023 rules which should no longer include the statement “REVISED RULES”

The [Explanatory Notes](#) concerning the pan-Euro-Mediterranean protocols on rules of origin, continue to apply for the relevant provisions of the Convention.

Detailed information about the pan-Euro-Med system of cumulation of origin is available in the [User's Handbook to the rules of Preferential Origin used in the trade between the EU, other European countries and the countries participating to the Euro-Mediterranean Partnership](#).