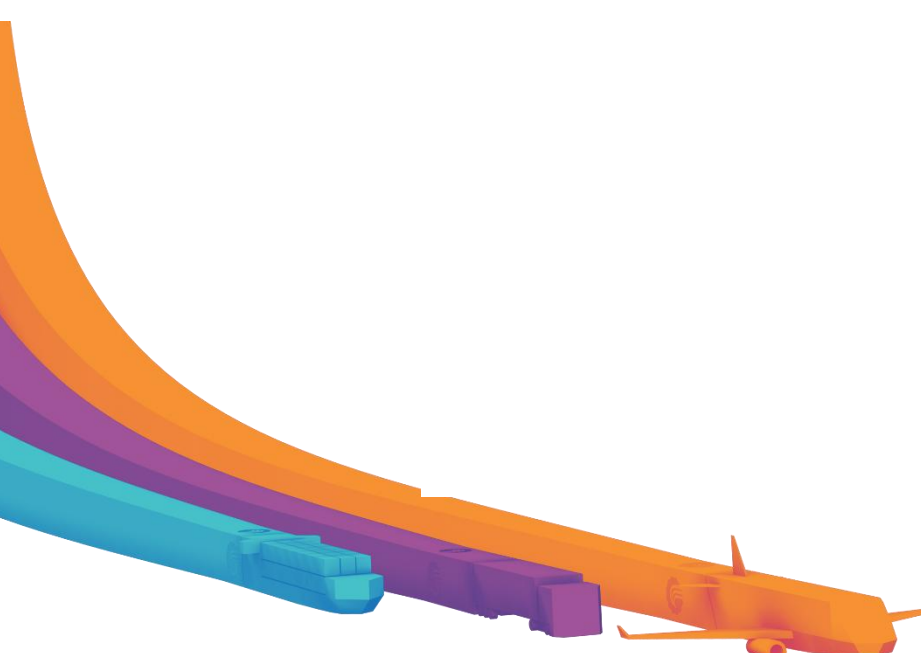


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EU-MERCOSUR INTERIM TRADE AGREEMENT 2026

GUIDANCE DOCUMENT ON RULES OF ORIGIN



UCC
SIMPLICITY SERVICE SPEED

A MODERN FRAMEWORK
FOR CUSTOMS AND TRADE

*Taxation and
Customs Union*

EU-MERCOSUR Interim Agreement on Trade

Guidance document on rules of origin

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DISCLAIMER This guidance document is not legally binding. It should be read in conjunction with the text of the EU-Mercosur Interim Agreement on Trade. The text of the Agreement, EU customs legislation, the legislation of EU Member States and Mercosur States, all take precedence over this document. The authentic texts of EU legal acts are published in the Official Journal of the European Union. There may also be national instructions. This guidance prevails where its content is more specific than that of the general Guidance on preferential origin. This guidance document was drafted by a dedicated Customs Programme Project Group (CPG 024) and endorsed by the Customs Expert Group – Origin Section.

1. INTRODUCTION

On 1 May 2026 the new EU-MERCOSUR Interim Agreement on Trade ⁽¹⁾ (“ITA”) will start applying provisionally.

Chapter 3 of the ITA on Rules of Origin and Origin Procedures, as well as its Annexes and Appendix, sets the legal framework for determining if a product originating in the EU or Mercosur may benefit from preferential tariff treatment when imported into the other Party.

This guidance aims to explain and clarify the rules of origin and procedures applicable under the ITA.

2. CLAIM FOR PREFERENTIAL TARIFF TREATMENT

Legal references: Articles 3.16, 3.17 and 3.18 ITA

2.1 General

Preferential tariff treatment claims in the EU are made by the importer for products originating in Mercosur and in accordance with the conditions set in the ITA and EU customs legislation.

Claims for preferential tariff treatment are made by submitting relevant data elements into customs declarations for release for free circulation at the time of importation (Article 3.16 ITA). A claim may equally be made within two years of the importation date (Article 3.17 (7) ITA).

A claim has to be based on a statement on origin, made out by the exporter, that the product is originating in Mercosur (Article 3.16 ITA). The claim must be made within the validity period of 12 months of the statement on origin (Article 3.18 ITA). For more details see Chapter 3.

2.2 Data elements (D.E.) / codes to be used in the EU for customs declaration for release for free circulation:

- D.E. Region or country of preferential origin / status 16 09 000 000:
 - o The general identifier code assigned for Mercosur in TARIC is 5500.
 - o ISO country code ‘BR’, ‘AR’, ‘PY’, or ‘UY’ for respectively Brazil, Argentina, Paraguay or Uruguay.
- D.E. Preference 14 11 000 000:
 - o preference code 300
 - o preference code 320 for preferential quota
- D.E. type of supporting document 12 03 002 000:
 - o U126 Statement on origin

⁽¹⁾ <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A22026A00184&qid=1772192739535>

2.3 Claim for preferential tariff treatment after importation

Legal reference: Article 3.17(7), 3.18 ITA

Importers may apply retrospectively for preferential tariff treatment if they have not already claimed it when the products were declared for release for free circulation.

Where a statement on origin is made out after the date of exportation, the statement on origin must be presented in the Party of import no later than 2 years after the import of the products.

2.4 Validity and belated presentation

Legal reference: Article 3.18 ITA

A statement on origin shall be valid for 12 (twelve) months from the date on which it was made out by the exporter and shall be submitted within that time period to the customs authorities of the Party of import.

However, a statement on origin presented after the validity period of 12 months may be accepted if:

- the failure to submit the statement on origin within the validity period was due to exceptional circumstances (Article 3.18(2) ITA) or;
- the products have been presented before the end of the validity period (Article 3.18(3) ITA). This possibility applies only to products being placed under a special procedure (e.g. customs warehouse). If the products are presented to the customs authorities within the validity period of the statement on origin, and the statement on origin is presented in relation to the release for free circulation, the statement on origin may be accepted up to two years after the date of making out the statement. For more details, see [Guidance on validity of proofs of origin concerning goods placed under some special procedures](#)

2.5 Record keeping

Legal reference: Article 3.22 ITA

For a minimum of three years after the date of making out the statement on origin, the exporter shall keep a copy of that statement on origin and all appropriate documents proving the originating status of the products concerned.

The importer shall keep that statement on origin, or a copy thereof, if the original is held by the customs authority or competent governmental authority for at least three years as of the date of importation of the product to which that statement on origin refers.

3. STATEMENT ON ORIGIN

Legal references: Articles 3.16, 3.17 and 3.18, Annex 3-C (Statement on origin), Annex 3-D (Transitional Measures) ITA

3.1 General

The ITA provides that the claim for preferential tariff treatment shall be based on a statement on origin.

For EU exporters, from the moment of provisional application of the ITA, only the statements on origin as per model set in Annex 3-C ITA will be used.

Under Article 3.16, Mercosur products benefit from EU preferential tariffs via a statement on origin as per the model set in Annex 3-C ITA. Nevertheless, Annex 3-D ITA allows Mercosur to use as well, as a statement on origin, a "certificate of origin" during a three-year transitional period, extendable by another two years – i.e. a total of five years from the date of entry into force of ITA. This means that each of the Mercosur signatory States can use as a statement on origin, for up to five years, the following:

- Only a statement on origin in the form of “certificate of origin” under Annex 3-D ITA
or
- Both a statement on origin according to the model set in Annex 3-C ITA, as well as a statement on origin in the form of “certificate of origin” under Annex 3-D ITA.

The EU was informed of the choice made by each Mercosur signatory State regarding the statement on origin as of the date of the provisional application of the ITA (i.e. 1 May 2026) as reflected in the following table:

MERCOSUR State	Statement on origin (as per model set in Annex 3-C)	Statement on origin (as “certificate” under Annex 3-D)
Argentina	X	X
Brazil	X	X
Paraguay		X
Uruguay	X	X

The Mercosur States’ choices on statements on origin presented in the table above are a direct reflection of the development of their respective national legislation on self-certification. As such, if a Mercosur State has decided to use only the statement on origin in the form of “certificate” under Annex 3-D ITA, its exporters cannot use the statement on origin as per model set in Annex 3-C ITA during the transition period of up to five years provided under Annex 3-D ITA.

Example 1: A Brazilian exporter makes out a statement on origin as per model set in Annex 3-C ITA. This statement on origin can be used for getting preferential tariff treatment in the EU, as Brazil chose to use both statement on origin in the form of Annex 3-C ITA, as well as a statement on origin in the form of a “certificate” under Annex 3-D ITA.

Example 2: A Paraguayan exporter makes out a statement on origin as per model set in Annex 3-C ITA. This statement on origin cannot be used for getting preferential tariff treatment in the EU, as Paraguay has chosen to use, for the time being, only the statement on origin in the form of a “certificate” under Annex 3-D ITA.

3.2 Statement on origin (Annex 3-C ITA)

3.2.1 Text of the statement on origin

A statement on origin may be made out by the exporter if the products concerned are originating in the Party of export.

The exporter shall be responsible for the correctness of the statement on origin and the information provided (Article 3.17 ITA). The exporter must hold information showing that the product is originating. This may include information on the originating status of materials used in production and declarations obtained from suppliers.

The exporter has to reproduce the prescribed text in Annex 3-C ITA and should not alter it. A statement may be made out in English or any of the other official languages of the EU (Article 3.17(5) ITA).

The exporter of the products covered by this document (Exporter reference No... (1)) declares that, except where otherwise clearly indicated, these products are of ... preferential origin (2).

.....

(Place and date (3))

.....

(Signature of the exporter; in addition, the name of the person signing the declaration shall be indicated in clear script (4))

(1) If the statement on origin is made out by an exporter within the meaning of point (a) of Article 3.17(1), the number of the exporter shall be entered in this space. If the statement on origin is made out by an exporter within the meaning of point (b) of Article 3.17(1), the words in parenthesis shall be omitted or the space left blank.

(2) Origin of products to be indicated: European Union or MERCOSUR. If the statement on origin relates, in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 3.29, the exporter shall clearly indicate this next to those products described in the document in which the declaration is made by means of the symbol "CM".

(3) Place and date may be omitted if the information is contained in the document itself.

(4) See Article 3.17(6). In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

The statement on origin can be made out by typing, printing, handwriting or stamping the text on the invoice, delivery note or any other commercial document, like e.g. an accompanying pro-forma invoice or a packing list, or their photocopies. The document bearing the statement on origin may be provided electronically.

The commercial document should show the name and full address of the exporter and of the consignee or customer, respectively, as well as a detailed description of the products, to enable their identification. It should also show the date of making out the statement on origin if it is different to the date of the invoice or the commercial document.

If the commercial document contains several pages, each page should be numbered with the total number of pages mentioned.

Where a statement on origin is made out by the exporter on a separate piece of paper, with or without his letterhead, that separate sheet and the respective commercial document have at least to be referenced from the commercial document to the separate sheet of paper or vice versa.

The invoice, the delivery note or other commercial documents which contain the statement on origin may cover both originating and non-originating products. The text of the statement on origin allows this by mentioning “except where otherwise clearly indicated”. In that case, non-originating products must be clearly identified. Examples of such identification include:

- Indicating whether the goods are originating or not in brackets behind every item of goods on the commercial document.
- Two headings on the invoice, namely originating goods and non–originating goods with the type of goods under the corresponding heading.
- Attributing a number to each item of the goods and indicating which of the numbers relate to originating goods and which to non–originating ones.

For more details, please see section B.8 of the general guidance document: [Preferential trade: guidance on the rules of origin](#).

3.2.2 Exporter Reference Number and signature

3.2.2.1 EU exporters reference number

EU exporters registered in the REX system should always indicate their valid REX number in the statement on origin irrespective of the value of the originating products in a consignment. However, exporters not registered in the REX system may make out statements on origin solely for consignments of originating products not exceeding EUR 6 000. In both cases the signature of the exporter on the statement on origin is not required.

Details on how to register in the REX system, or to check a REX number, can be found on the DG TAXUD website:

[REX – Registered Exporter system - European Commission \(europa.eu\)](#)

To apply for a REX registration, exporters should submit their application through the REX system via the EU Trader Portal or to their competent customs office.

3.2.2.2 Mercosur exporters reference numbers

From the date of the provisional application of the ITA (i.e. 1 May 2026), exporters from Argentina, Brazil and Uruguay may issue statements on origin as per the model set in Annex 3-C ITA (see more on this in Chapter 3.1 above). When making out the statement on origin, these exporters should always indicate their national exporter registration number, as follows:

Argentina:

Argentina will require their exporters to include their Single Tax Identification Number (commonly referred to in Spanish as “Clave única de identificación tributaria” or “**CUIT**”) as a reference number in the statement on origin as per model set in Annex 3-C, regardless of the value of the originating products in the shipment. Additionally, all origin statements issued by Argentinian exporters must include their name and their handwritten, electronic or digital ⁽²⁾ signature.

- Structure and example:

The CUIT consists of 11 digits, for example 12345678901 or 20-00000000-3.

- Verification method:

The **CUIT** can be publicly validated through Argentina’s official websites, such as the one for Agencia de Recaudación y Control Aduanero (ARCA) ⁽³⁾.

- Additional remarks

While all individuals and legal entities carrying out economic activities in Argentina are required to obtain a **CUIT**, for the purpose of completing a Statement of Origin, the individual must use the government's TAD (Trámites a Distancia/Remote Administrative Procedures) platform to generate their self-declaration.

The TAD system performs an initial validation of the information provided by applicants at the time of registration. This process includes the verification of personal or corporate data, tax identification details (**CUIT**), and the consistency of the information submitted through the platform. In addition, TAD cross-checks the data with relevant government databases to ensure accuracy and authenticity. This verification mechanism helps prevent errors, inconsistencies, or potential misrepresentations, thereby strengthening the reliability of the registration process.

⁽²⁾ The validity of digital signatures can be verified on the following webpage: <https://validadordefirmas.gob.ar/upload>

⁽³⁾ See ARCA’s website: <https://seti.afip.gob.ar/padron-puc-constancia-internet/ConsultaConstanciaAction.do>. On this webpage the CUIT should be introduced as 11 uninterrupted digits – i.e. without “-“ signs (e.g. 20000000003).

Furthermore, only once the information has been duly reviewed and validated, the registration process can proceed to subsequent stages. This ensures that all individuals and legal entities interacting with the system are properly identified and compliant with the applicable regulatory requirements. The TAD platform will also serve as the repository and registry for all self-declaration of origin requests.

Brazil

Brazil will require their exporters to include their National Registry of Legal Entities Number (commonly referred to in (Brazilian) Portuguese as “Cadastro Nacional da Pessoa Jurídica” or “**CNPJ**”) as a reference number in the statement on origin as per model set in Annex 3-C, regardless of the value of the originating products in the shipment. Additionally, all origin statements issued by Brazilian exporters must include their name and their handwritten, electronic or digital signature.

- Structure and example

The CNPJ is composed of 14 digits, for example 01.234.567/8901-23 or 01234567890123.

- Verification method

The **CNPJ** can be verified through the following official website:
https://solucoes.receita.fazenda.gov.br/Servicos/cnpjreva/cnpjreva_Solicitacao.asp

Verification is performed by entering the CNPJ number. The system provides access to the company’s registration data, including its registration status in the National Registry of Legal Entities.

- Additional remarks

The **CNPJ** is a unique and nationwide identification number assigned to all legal entities operating in Brazil and ensures a high level of traceability and reliability for origin certification purposes.

Uruguay

Uruguay will require their exporters to include their Single Taxpayer Registry Number (commonly referred to in Spanish as “Registro Unico Tributario” or “**RUT**”) as a reference number in the statement on origin as per model set in Annex 3-C, regardless of the value of the originating products in the shipment. Additionally, all origin statements issued by Uruguayan exporters must include their name and their handwritten, electronic or digital signature.

- Structure and example:

The RUT is composed of 12 digits, for example 221234560017 or 22-123456-001-7.

- Verification method

RUT can be verified through the QR code included on the invoice or at the following website: <https://www.efactura.dgi.gub.uy/principal/factura-electronica-nomina-de-empresas?es>

3.2.3 Origin of the product (EU or MERCOSUR)

EU exporters shall indicate the origin of their products with the words “European Union”, “EU” or equivalent in the official language versions of the EU. EU exporters should not indicate a Member State. “Mercosur” should be indicated on statements on origin made by Mercosur exporters. Mercosur exporters should not indicate the signatory Mercosur state.

A double indication “European Union / Mercosur” is not allowed, since EU exporters may not indicate Mercosur origin, and vice versa. Moreover, such double indication on statement on origin would create ambiguity as to the actual origin of the imported products and therefore cannot be used.

3.3 Statement on origin in the form of "certificate of origin" under Annex 3-D ITA

Legal references: Articles 3.16 (footnote 13) and Annex 3-D (Transitional Measures) ITA

Article 3.16 and Annex 3-D ITA provide for a transitional measure allowing exporters from Mercosur states to also use, as an alternative to the statement on origin in Annex 3-C ITA, a statement on origin in the form of a “certificate of origin” for a maximum period of five years from the entry into force of the ITA (see also Section 3.1).

Even though the alternative statement on origin takes the form of a “certificate of origin”, it must be legally regarded as a statement of origin. The model of this “certificate” communicated by the Mercosur states ⁽⁴⁾ can be found as ANNEX 1 to this guidance.

The “certificate” is the same for all Mercosur states and must always be completed in full, with the exception of the optional boxes 5 (transport details) and 12 (observations). The “certificate” may be issued in English, Portuguese or Spanish by one of the authorized entities in Mercosur. These authorized entities, which are generally local chambers of commerce and industry or governmental entities, must be notified to the Asociación Latinoamericana de Integración/Latin American Integration Association (ALADI) and can be consulted via the following link: <https://www.aladi.org/origen/registro-de-firmas-habilitadas/> (available in Spanish or Portuguese only).

The ‘certificate’ must be signed by the exporter and endorsed by the authorized entity.

As with the statement on origin in accordance with Annex 3-C ITA, the statement on origin in the form of a ‘certificate of origin’ may be issued electronically. This means that it can, for example, be submitted in PDF format upon importation into the EU or when the competent customs authorities request a document on origin.

All provisions of Chapter 3 ITA relating to the statement of origin (i.e. validity, record-keeping, verification, etc.) also apply to the statement of origin in the form of the ‘certificate’.

The TARIC certificate code U126 “statement on origin” must also be used in D.E. 16 09 000 000 when claiming preferential tariff treatment.

⁽⁴⁾ https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=OJ%3AL_202600875

3.4 Discrepancies and formal errors

Legal reference: Article 3.23

The customs authorities shall not reject a claim for preferential tariff treatment on the basis of slight discrepancies between the statement on origin and the documents submitted to the customs office, or obvious formal errors in the statement on origin, which do not raise doubts concerning the correctness of the information contained in the import documentation and which do not affect the originating status of the products. Such discrepancies or obvious formal errors may include:

- (a) typing errors in the description of the product, the exporter's name, or consignee's name or address, or the commercial document number;
- (b) errors in additional information regarding the exporter or consignee, such as the phone number, postal code or email address;
- (c) an incorrect reference to the tariff classification, unless it affects the originating status or preferential tariff treatment of the product.

Example: in box 3 (consignee) of the statement on origin in the form of a "certificate" (see Annex 1 of this Guidance) is filled in "Company A", but the actual consignee is "Company B". As long as both companies are located in the EU, this discrepancy doesn't affect the originating status of the products. If there is no doubt that the "certificate" is related to the imported goods, this can be considered as a slight discrepancy. Therefore, the claim for preferential tariff treatment should not be rejected on the basis of this discrepancy.

However, a claim for preferential tariff treatment may be rejected on the basis of the following errors in the statement on origin:

- (a) an incorrect exporter's reference number (see the template of the number in Chapter 3.2.2), or
- (b) an inaccurate description of the product or tariff classification that affects its originating status or preferential tariff treatment.

Nevertheless, the list above is not exhaustive. For more information on other cases where a claim may be rejected, please see the general guidance document: [Preferential trade: guidance on the rules of origin](#)

3.5. Waiver

Legal reference: Article 3.20 ITA

Origin procedures may be waived for a product of small value sent from private persons to private persons, or for a product forming part of a traveller's personal luggage. This waiver applies only to products that have been subject to a customs declaration declaring conformity with the relevant requirements, and where the customs authority has no doubts as to the veracity of the declaration. The importer is responsible for the correctness of this declaration.

The following products are excluded from the waiver:

- (a) products imported by way of trade, except for imports that are occasional and consist solely of products for the personal use of the recipients or travellers or their families, if it is evident from the nature and quantity of the products that the imports have no commercial purpose. This exclusion is also applicable for products where the importation is not occasional and therefore, they are part of a series of importations that may reasonably be considered to have been made separately for the purpose of avoiding the requirements of Article 3.17 ITA (Conditions for making out a statement on origin);
- (b) in the case of importation into EU, products for which the total value exceeds EUR 500 or its equivalent amount in an EU Member State currency ⁽⁵⁾ in the case of products sent as small packages, or EUR 1 200 or its equivalent amount in an EU Member State currency in the case of products forming part of a traveller's personal luggage.

4. VERIFICATION AND DENIAL

Legal references: Articles 3.24 and 3.25 ITA

The customs authorities of the importing Party may conduct a verification as to whether a product is originating and as to whether the other requirements of Chapter 3 Rules of origin and origin procedures are met (Article 3.25 ITA).

Verification is triggered by risk assessment methods, including random selection, following a claim for preferential tariff treatment by the importer, either made in the customs declaration for release for free circulation or retrospectively. Once the customs declaration for release for free circulation is accepted, the verification may be conducted before or after the release of the goods and may lead to a denial of preferential tariff treatment and the incurrence of customs debt. (Article 3.25(1) and (5) ITA).

During verification, the customs authorities of the importing Party may allow the release of the products concerned. The release may require the provision of a guarantee, or the customs authorities may implement other appropriate precautionary measures (Article 3.25(5) ITA).

The verification of the statement on origin with the competent authorities of the exporting Party will be carried out as follows:

- After performing the verifications with the importer described above, the customs authorities/competent authority of the importing Party may send out a request for verification under administrative cooperation to the customs authorities/competent authority of the exporting Party, which may include a request for specific documentation and information, within a period of two years after the date on which the claim for preferential tariff treatment was made, i.e. inside the timeframe for keeping the records regarding the statement on origin issued by the exporter (Article 3.22 ITA). The requesting authority may add any other information considered relevant for the purposes of the verification (Article 3.25(2) ITA).

⁽⁵⁾ In EU, the exchange rates are published [here](https://taxation-customs.ec.europa.eu/customs-4/international-affairs/origin-goods/general-aspects-preferential-origin/common-provisions_en): https://taxation-customs.ec.europa.eu/customs-4/international-affairs/origin-goods/general-aspects-preferential-origin/common-provisions_en

- The customs authorities/competent authority of the exporting Party must inform the authorities of the Party of import requesting the verification of the results thereof as soon as possible, but no later than ten months following the request for verification. In addition to the result of the verification, the exporting Party shall provide information regarding the description of the goods and tariff classification, description of the manufacture, the way of the verification process and, if appropriate, supporting documents (Article 3.25(6) ITA, subject to the principle of confidentiality as provided in Article 3.27 ITA).
- If the results of the verification process allow the authorities of the importing Party to establish whether all conditions for the granting of preferential tariff treatment are met, they will grant it as soon as possible (Article 3.25(6) ITA).
- If the authorities of the importing Party establish during the verification process that not all conditions for the granting of preferential tariff treatment are met, they may deny the preferential tariff treatment in accordance with Article 3.25(7) ITA.
- The importing Party may deny preferential tariff treatment if no reply was provided by the exporting Party within ten months (Article 3.25(7) ITA), or if the information provided by the exporting Party is inadequate to confirm that the product has originating status. In cases of high number of the requests for verification or the complexity of the verification process, the period of ten month can be extended, by mutual agreement between the Parties.
- In order to grant the preferential tariff treatment, if the importing Party has a different opinion regarding the originating status of the products for which verification was conducted, consultation with the exporting Party can be initiated. The notification regarding the consultation has to be sent within 60 days after receiving the reply to the subsequent verification. Consultations on verification disputes must begin within 90 days of a request of either Party, unless otherwise agreed in writing. The Subcommittee on customs, trade facilitation and rules of origin is the forum to address the differences between the Parties, in these consultations (Article 3.26(3) ITA). The decision on the originating status will be taken on sufficient justification, the importer having the right to be heard in the procedure.

For further information on the verification procedure, please consult Section C. Verification of the general guidance document: [Preferential trade: guidance on the rules of origin](#)

5. CONFIDENTIALITY OF INFORMATION

Legal reference: Article 3.27 ITA

5.1 General

Provisions on confidentiality are closely linked to provisions on verification and administrative cooperation, as they apply directly to information that is obtained or exchanged during verification processes, ongoing investigations, and administrative inquiries.

The assessment of the preferential origin status of a product may involve information that is commercially sensitive. Therefore, the customs authorities or competent governmental authorities of the Parties must ensure that all information obtained is treated with full confidentiality.

Exporters should always be aware that a minimum amount of non-confidential information necessary to substantiate compliance with the rules of origin will always be shared with the importing Party. Failure to provide such information may result in the denial of preferential tariff treatment.

These confidentiality requirements highlight the importance of clearly differentiating between the information that must be shared to substantiate preferential origin status of the products and the measures that ensure its appropriate protection of that information. Although the exporting Party is required to provide sufficient information to importing Party to assess eligibility for preferential tariff treatment, any additional data exchanged in the context of administrative cooperation remains subject to confidentiality obligations. This ensures that sensitive commercial information remains secure and is used solely for legitimate verification purposes.

5.2 Rights and obligations of the Parties

Article 3.27 (Confidentiality) obliges each Party to protect the confidentiality of information provided by the other Party under Chapter 3 ITA from disclosure and to restrict its use exclusively for the purposes of this Chapter. Failure to comply with these provisions, for either Party within the boundaries of their own confidential information protection laws, constitutes a breach of obligations under the ITA.

Typically, confidential business information may include detailed description and explanation of the production process, lists of materials used and their HS classification, bills of materials, value-added calculations sufficient to determine the originating status of the product. Such information must be handled with particular care to avoid commercial harm.

The importing Party may use information received from the exporting Party solely for activities related to the implementation, administration, and verification of the rules of origin under Chapter 3. Such information shall not be used for any other purpose unless explicit authorization is provided by the person or the Party that supplied the confidential information.

Confidential information obtained by the customs authorities of the importing Party may be used or disclosed in administrative, judicial or jurisdictional proceedings instituted for the failure to comply with the requirements of Chapter 3. There is an obligation of an advance notification to the Party who provided the information.

There is no provision for the authorities of the importing Party to request information directly from the exporter or to participate in visits to the exporter's premises.

6. TRANSITIONAL MEASURES

Legal references: Article 3.31, Annex 3-D ITA

Preferential tariff treatment may be applied to products that comply with the provisions of Chapter 3 and, on the date of the entry into force of the ITA, are in transit or are in temporary storage in bonded warehouse or in free zones in the EU or Mercosur subject to submission statement on origin or statement on origin in the form of ‘certificate of origin’ to the customs authorities of the importing Party within six months of the entry into force of the ITA, and where applicable, documents demonstrating compliance with the transport conditions laid down in Article 3.14 ITA.

Example 1: products exported from Brazil in March 2026 and declared for release for free circulation into the EU on 1 July 2026, following a period in transit or in temporary storage in bonded warehouse or in free zone, are eligible for preferential tariff treatment as claim for preferential tariff treatment is made within six months transitional period.

Example 2: products exported from Uruguay in March 2026 and declared for release for free circulation into the EU on 1 December 2026, following a period in transit or in temporary storage in bonded warehouse or in free zone, are not eligible for preferential tariff treatment as six months transitional period for making the claim has expired.

7. GENERAL PROVISIONS

7.1 Cumulation

Legal reference: Article 3.3 ITA

The ITA provides only for bilateral cumulation, involving only materials originating in one of the Parties. Originating materials of a Party used in the production of a good in another Party shall be considered as originating materials of that Party where the working or processing of the good has taken place.

Bilateral cumulation may not be applied when the working or processing carried out does not exceed the operations listed as insufficient working or processing in Article 3.6 ITA.

7.2 Wholly obtained

Legal reference: Article 3.4 ITA

The ITA provides an exhaustive list of product categories that are considered as wholly obtained either in the EU or in Mercosur. These are the products that are sourced or produced exclusively within the territory of the Party. Wholly obtained products may be grouped based on their nature and the conditions under which they are produced, for example:

Category	Examples
Mineral and natural resources	• natural gas extracted in EU • crude oil extracted in Mercosur

	• natural spring water obtained in the EU
Plant products	• wheat grown in EU • soybeans harvested in Mercosur
Animal products	• cattle born and raised in Mercosur • milk obtained from cows raised in EU
Hunting and fishing products	• meat from wild birds hunted in Mercosur • freshwater fish caught in EU
Aquaculture products	• shrimps grown in aquaculture facilities in Mercosur • mussels farmed in EU
Sea fishing products	• tuna caught by EU vessel (vessel requirements fulfilled) in the Atlantic Ocean • Argentine hake fillet processed on Mercosur factory ship from the fish caught by that ship (factory ship requirements fulfilled) in the Atlantic Ocean
Recovered, recycled and waste products	• metal scrap collected in Uruguay suitable for recycling • wood waste generated in a furniture manufacturing process in EU
Products manufactured entirely from wholly obtained materials	• beef sausages produced entirely from cattle born, raised, and slaughtered in Mercosur • flour produced solely from the wheat grown in EU

7.3 Tolerances

Legal references: Article 3.5, Notes 6 and 7 of Annex 3-A ITA

When non-originating materials are used in the manufacturing of a product, but the requirements as set out in the product specific rules in Annex 3-B are not met, the product may still be considered as originating in a Party, provided that:

- the value of those non-originating materials used in the manufacture of the products concerned does not exceed 10% of the ex-works price of those products, except for products classified in HS Chapters 50 to 63. For greater clarity, the 10% tolerance applies only to non-originating materials that do not satisfy the requirements set out in Annex 3-B ITA;
- the specific tolerances laid down in Notes 6 and 7 of Annex 3-A ITA for products classified in HS Chapters 50 to 63 apply.

The tolerances may not be applied if:

- the value or weight of non-originating materials used in the manufacture of a product exceeds any of the percentages set out in Annex 3-B for the maximum value or weight of non-originating materials;
- the products are wholly obtained in a Party within the meaning of Article 3.4 ITA. However, the tolerance can be applied if a particular product-specific rule in Annex 3-B ITA requires that the materials used in the manufacture of a product are wholly obtained in a Party.

Examples:

The rule for soya drinks (HS 22.02) is CTH, provided that all materials of chapter 4, and subheadings 1201.90 and 1208.10 used are wholly obtained, and the total weight of headings 17.01 and 17.02 does not exceed 15% of the weight of the product.

Example 1:

Non-originating material	% value	% weight
Soya beans (HS 1201.90)	4%	8%
Sugar (HS 17.01)	5%	8%

In example 1, the soya drink can be considered as originating, because the total value of the materials that may not be used according to the product-specific rule (only the soya beans, as the used sugar already meets the product-specific rule) does not exceed 10% of the value of the ex-works price.

Example 2:

Non-originating material	% value	% weight
Soya beans (HS 1201.90)	4%	16%
Sugar (HS 17.01)	5%	16%

In example 2, the soya drink cannot be considered as originating. The total value of the materials that may not be used does not exceed 10%. However, the weight of the sugar is more than 15%, which is not allowed according to the product-specific rule. Article 3.5.1(b) does not allow application of the general tolerance if the percentage for the maximum weight of non-originating sugar is exceeded.

7.4 Insufficient working or processing operations

Legal reference: Article 3.6 ITA

Without prejudice to point c) of Article 3.2(1) and point c) of Article 3.2(2) ITA, the manufacture of a product consisting of one or more operations listed in Article 3.6 ITA shall be considered as insufficient working or processing to confer the status of originating products. As examples, it refers to preserving operations to keep the products in good conditions while transported or stored; changes of packaging; affixing marks; simple mixing of products; simple assembly of parts, or disassembly of products into parts; etc.

Article 3.6(2) ITA clarifies that shall be considered “simple” those operations that do not require special skills nor machines or tools for their performance.

For further information on the insufficient working of processing operations please consult Section B.3 of the general guidance document: [Preferential trade: guidance on the rules of origin](#).

7.5 Accounting segregation

Legal reference: Article 3.10 ITA

In principle, "fungible materials" must be stored separately if they do not have the same origin. "Fungible materials" are materials of the same kind and commercial quality, with the same technical and physical characteristics, which cannot be distinguished from each other for the purpose of determining origin.

The agreement allows for the use of an accounting segregation method when originating and non-originating fungible materials are used in the production of a product. By using that method, the materials do not need to be physically separated during storage.

The method used for the accounting segregation has to ensure that at any time the number of products which could be considered as originating in a Party does not exceed the number that would have been obtained by physical segregation of the stocks during storage.

7.6 The possibility of duty drawback

The ITA does not contain a duty drawback prohibition provision. Therefore, if non-originating materials are used in the manufacture of a product in the EU, those materials are eligible for duty drawback when the products acquire EU preferential origin. This mainly applies to products under the inward processing procedure in the EU. This means that the suspended duty does not need to be paid when the materials used to manufacture an originating product are exported to Mercosur.

7.7 Non-alteration rule

Legal reference: Article 3.14 (Transport conditions)

An originating product declared for release for free circulation in the importing Party shall not have been modified or transformed in any way or undergone any other treatment, with the exception of:

- operations necessary to maintain the product in good condition;
- operations consisting of adding or affixing marks, labels, seals or any other distinguishing signs to ensure that the specific internal requirements of the importing Party are fulfilled before release for free circulation.

A shipment may be stored or split in a third country when done by the exporters themselves or under their responsibility and on the condition that the shipment remains under customs supervision there.

In case of doubt as to whether the above conditions have been met, customs may request the importer to provide a proof of compliance. That proof may be provided by any means, including:

- transport agreements such as bills of lading; or
- factual or concrete evidence such as markings or numbering of the packages; or
- a certificate of non-manipulation; or
- other evidence concerning the product itself.

8. PRODUCT SPECIFIC RULES OF ORIGIN

Legal references: Article 3.2(c), Annexes 3-A and 3-B, Appendix 3-B-1 ITA

8.1 General

For the purposes of preferential tariff treatment, Article 3.2 ITA states that a product shall be considered as originating in a Party if it:

- (a) has been wholly obtained in that Party within the meaning of Article 3.4 (Wholly obtained products) (e. g. eggs, natural honey, crushed stone derived from gravel pits);
- (b) has been manufactured in that Party exclusively from originating materials; or
- (c) is manufactured in that Party and incorporates non-originating materials provided the product meets the requirements of Annex 3-B (Product specific rules of origin - PSR).

The list of working or processing operations required to be carried out on non-originating materials for a product to obtain originating status is set out in Annex 3-B ITA. The general provisions for interpreting and applying the PSR are set out in Annex 3-A ITA (Introductory notes to product specific rules).

These PSR are, depending on product classification, a change in tariff classification, a production process, a maximum value or weight of non-originating materials, or any other requirement specified in Annexes 3-A and 3-B ITA.

Annexes 3-A and 3-B ITA are based on the Harmonized System as amended on 1 January 2017. For conversion to the current HS 2022 version, correlation tables are available on

the website of the WCO. They can be accessed free-of-charge via the following link: [World Customs Organisation](#). In due time, Annexes 3-A and 3-B will be updated to reflect the most recent version of the HS.

The Rules of Origin Self-Assessment (ROSA) tool on the Commission's Access2Markets webpage ([Access2Markets Welcome home page](#)) offers guidance in simple steps to determine the rules of origin for the products in question.

8.2 Examples of the requirements laid down in product specific rules:

8.2.1 Wholly obtained

Example: poultry meat (HS heading 02.07). The PSR requires:

02.01 – 02.10	Manufacture in which all the materials of Chapters 1 and 2 used are wholly obtained.
Production process	Poultry meat was obtained from slaughtering chickens born and raised in the EU.
Outcome	Since the poultry meat is produced from chickens that were born and raised in the EU, the wholly obtained requirement is fulfilled and the final product acquires EU originating status.

8.2.2 Change in tariff classification

8.2.2.1 Change in tariff subheading (CTSH)

Example: water-based overprint varnish (HS subheading 3209.10). The PSR requires:

32.07 – 32.15	<i>CTSH</i>; or A chemical reaction or biotechnological processing is undergone; or Mixing and blending is undergone, provided that the value of all the non-originating materials used does not exceed 70% of the EXW ⁽⁶⁾ of the product; or MaxNOM ⁽⁷⁾ 50% (EXW).
Production process	A water-based overprint varnish (HS subheading 3209.10) has been produced from various base materials such as acrylic polymer emulsions (HS subheading 3906.90), glycol ethers (HS subheading 2909.43), organic surface-active agents (HS subheading 3402.90), silicone-based defoamers (HS subheading 3824.99), paraffin wax (HS subheading 2712.20), silica (HS subheading 2811.22),

⁽⁶⁾ see the definition of EXW in Annex 3-A ITA, Note 4(b)

⁽⁷⁾ see the definition of MaxNOM in Annex 3-A ITA, Note 4(c)

	ammonia in aqueous solution (HS subheading 2814.20) and water (HS subheading 2201.90).
Outcome	To comply with the CTS rule, all non-originating materials used in the production of the final product must be classified under an HS subheading (tariff classification at the 6-digit level) that is different from the HS subheading of the final product. The water-based overprint varnish is classified under HS subheading 3209.10. All raw materials used in its manufacture are classified under other HS subheadings (e.g., 3906.90, 2909.43, 3402.90, 3824.99, 2712.20, 2811.22, 2814.20, 2201.90). Since none of the materials used share the same tariff subheading as the final product, the CTS requirement is fulfilled. Consequently, the resulting overprint varnish qualifies as EU-originating, irrespective of the actual origin of the individual base materials.

8.2.2.2 Change in tariff heading (CTH)

Example: polyethylene (HS subheading 3901.20). The PSR requires:

3901.20	CTH (i.e. the 1 st alternative rule) A chemical reaction or biotechnological processing is undergone; or MaxNOM 50% (EXW).
Production process	Polyethylene is produced from non-originating ethylene (HS heading 29.01) .
Outcome	Since the non-originating material (ethylene) used in the production of the final product is classified under a tariff heading different from the tariff heading of the polyethylene, the requirement is fulfilled and product acquires EU originating status.

8.2.3 Specific working or processing

Example: 100% wool yarn (HS heading 51.09). The PSR requires:

51.06 – 51.10	Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation ⁽⁸⁾ .
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⁽⁸⁾ Mechanical operations are substantial processes that physically change the characteristics of the yarn to improve its look, performance, feel and properties. They involve a change in the yarn making-up and physically change yarn characteristics by applying physical principles such as friction, temperature, pressure, tension, etc. Chemical treatments as well as beaming are not assumed as “any mechanical operation”.

Examples:

- Gimping (a process where a core yarn is wrapped or covered by another yarn. Used for decorative or contrasting in colour) or

Production process	In the production of yarn, non-originating yarn of carded wool (HS heading 51.06) was used and the following operations were carried out: Folding – two single yarns are mechanically aligned in parallel, preparing them for twisting. Twisting – the folded yarns are twisted together to create plied yarn, improving strength and uniformity. Mechanical operation in the form of singeing (treatment by heat) – the plied yarn is passed through heated melted plates in order to eliminate remaining fibres.
Outcome	Since specific working or processing rule is fulfilled as both requirements - twisting and mechanical operation in the form of singeing were performed to the product, the final product acquires EU originating status.

8.2.4 Value limit for non-originating materials

Example: drone (HS heading 88.06). The PSR requires:

89.01 – 89.08	CC; or <i>MaxNOM 40 % (EXW).</i>
Production process	The rule used is MaxNOM. In the production of drone following non-originating materials were used: Carbon-fiber air frame (HS heading 88.07) – value 500 EUR Rotor blades (HS heading 88.07) – value 80 EUR Electric motor (HS heading 85.01) – value 200 EUR Camera (HS heading 85.25) – value 200 EUR GPS module (HS heading 85.26) – value 100 EUR Remote controller (HS heading 85.26) – value 300 EUR Battery (HS heading 85.07) – value 150 EUR Other materials – value 300 EUR Total value of non-originating materials is 1830 EUR.

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- Gassing/singeing (a process where yarn is passed over a gas flame (gassing) or heated metal plates/rollers (singeing). The heat burns off loose fibers without damaging the main yarn structure)
 - Brushing (a process where yarn is passed under rotating brushes or rollers with fine wires. This lifts fibers from the surface, giving a fuzzy or warm feel)

	Ex-works price of the final product is 4800 EUR. Consequently, the non-originating materials represent 38.1% of the value of the final product.
Outcome	Since the value of non-originating materials does not exceed the 40 % threshold defined in the rule, the value limit requirement is fulfilled, the final product acquires EU originating status.

8.2.5 Combination of several requirements

Example: milk chocolate bar with caramel filling (HS heading 18.06). The PSR requires:

1806	Manufacture in which: —all the materials of Chapter 4 used are wholly obtained; and —the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40 % of the weight of the product.		
Productions process	In the production of milk chocolate bar with caramel filling following material were used:		
	HS heading	Material	Weight in bar (g)
	18.04	Cocoa butter	12
	18.03	Cocoa mass	7
	17.01	Sugar	30+12=42
	17.02	Glucose syrup	10+4=14
	04.02	Milk powder	15+2=17
	04.05	Butter	3+2=5
	15.12	Sunflower	2
	21.06	Soy lecithin	1
The weight of sugars represents 56 % of the weight of the final product which exceeds the maximum threshold allowed under the rule. But a part of these sugars is originating in EU (representing 30 % of the weight of the final product). Milk powder and butter used in the production process are wholly obtained in EU.			
Outcome	Since the weight of non-originating sugar does not exceed the 40 % of the weight of the final product (it represents 26 %) and materials from Chapter 4 are wholly obtained in EU therefore the		

	requirements are fulfilled and the final product acquires EU originating status.
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8.3 Alternative PSR Chapters 84, 85 and 90

In addition to the standard PSR set out in Annex 3-B, the ITA provides in Appendix 3-B-1 that certain products falling within HS Chapters 84, 85 and 90 shall be considered as originating in Mercosur on the basis of alternative PSR, and according to the conditions from Chapter 3 ITA, if the EU's WTO-bound tariff (= erga omnes tariff) for these products is higher than 0%.

The alternative PSR cannot be used in the EU to confer origin. Only the standard PSR in Annex 3-B ITA apply.

Currently, three combined nomenclature (CN) codes have been identified that could benefit from these alternative PSR: **8527 21 70**, **8527 21 92** and **8527 21 98**.

The standard PSR for goods falling under HS code 8527 is “*CTH, except from non-originating materials of heading 85.29; or MaxNOM 50 % (EXW)*”.

However, the alternative PSR in Appendix 3-B-1 ITA for HS code 8527 provide for a special processing rule for the above-mentioned commodity codes:

- I. Assembly and welding of all components on the printed circuit board that implements the Central Processing function (main board);*
- II. Integration of the printed circuit board assembled in accordance with item I, other printed circuit boards (if any) and other electrical, mechanical and subassembly parts in the final product format; and*
- III. Final product configuration, software installation (if applicable) and functional tests.*

These three steps must be all carried out in order to be considered as origin conferring.

ANNEX 1

ANNEX 3-D
OF THE EU-MERCOSUR INTERIM AGREEMENT ON TRADE
MERCOSUR - CERTIFICATE OF ORIGIN

1. Producer or Exporter (name, address, country)		Certificate No.	
2. Importer (name, address, country)		Name of the Issuing Authority: Address: City: Country:	
3. Consignee (name, country)			
4. Port or place of shipment		5. Transport Details (optional)	
6. Commercial invoices Number: Date:			
7. N° of Order	8. Tariff item number	9. Description of the goods	10. Gross weight or other measure
N° of Order	11. Origin criteria		
12. Observations			

ORIGIN CERTIFICATION	
13. Declaration by the producer or the exporter (if not the producer) The undersigned hereby declares that the goods comply with the origin requirements specified in the Agreement. Date Stamp and signature	14. Certification by the issuing Authority We hereby certify the authenticity of this certificate and that it was issued in accordance with the provisions of the Agreement. Date Stamp and signature

ANEXO 3-D
DEL ACUERDO INTERINO DE COMERCIO UE-MERCOSUR
CERTIFICADO DE ORIGEN MERCOSUR

1. Productor o Exportador (nombre, dirección, país)		N° del Certificado	
2 Importador (nombre, dirección, país)		Nombre de la Autoridad Emisora: Dirección: Ciudad: País:	
3. Consignatario (nombre, país)			
4. Puerto o lugar de embarque		5. Detalles del transporte (opcional)	
6. Facturas Comerciales Número: Fecha:			
7. N° de Orden	8. Código arancelario	9. Descripción de las mercancías	10. Peso bruto u otra medida
N° de Orden	11. Criterio de Origen		
12. Observaciones			

CERTIFICACIÓN DE ORIGEN	
13. Declaración del productor o del exportador (si no es el productor) El abajo firmante declara que las mercancías cumplen con los requisitos de origen establecidos en el Acuerdo. Fecha Sello y firma	14. Certificación por la Autoridad Emisora Certificamos la autenticidad de este certificado y que ha sido emitido conforme a las disposiciones del Acuerdo. Fecha Sello y firma

ANEXO 3-D
DO ACORDO INTERINO DE COMÉRCIO UE-MERCOSUL
CERTIFICADO DE ORIGEM MERCOSUL

1. Produtor ou Exportador (nome, endereço, país)		N° do Certificado	
2 Importador (nome, endereço, país)		Nome da Autoridade Emissora: Endereço: Cidade: País:	
3. Consignatário (nome, país)			
4. Porto ou local de embarque		5. Detalhes do transporte (opcional)	
6. Faturas Comerciais Número: Data:			
7. N° de Ordem	8. Código tarifário	9. Descrição das mercadorias	10. Peso bruto ou outra medida
N° de Ordem	11. Critério de Origem		
12. Observações			

CERTIFICAÇÃO DE ORIGEM	
13. Declaração do produtor ou do exportador (caso não seja o produtor) O abaixo assinado declara que as mercadorias cumprem os requisitos de origem estabelecidos no Acordo. Data Carimbo e assinatura	14. Certificação pela Autoridade Emissora Certificamos a autenticidade deste certificado e que ele foi emitido em conformidade com as disposições do Acordo. Data Carimbo e assinatura
