

Q&A: Article 59a of Commission Implementing Regulation 2015/2447

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The purpose of this document is to provide information on the application of Article 59a of Commission Implementing Regulation (EU) 2015/2447 laying down detailed rules for implementing certain provisions of the Union Customs Code (hereinafter UCC-IA)¹.

Q1: When does Article 59a of the UCC-IA apply?

Article 59a of the UCC-IA introduces a procedural rule concerning the provision of the proof of non-preferential origin applicable when in accordance with Regulation 2026/1455² adjusted customs duties are requested in the customs declaration for the release for free circulation of goods originating in the United States.

In line with Article 6 of Regulation 2026/1455, origin is determined based on the UCC rules of non-preferential origin (Title II, Chapter 2, Section 1 of the UCC³), which, including Article 59a of the UCC-IA, apply until preferential rules of origin have been adopted.

Q2: How shall the non-preferential origin of the goods imported under adjusted customs duties from the United States be proven? Is there a standard wording or format?

Article 59a of the UCC-IA does not introduce any standardised proof of origin, e.g. in the form of a certificate or of a specific statement. The free-evidence principle for the proof of non-preferential origin will continue to apply. In this context, documents or declarations made out by third parties, such as "made in US", origin statements on an invoice or a Certificates of Origin, are in themselves not sufficient to prove the non-preferential origin of the goods. The EU importer (declarant) needs to provide further evidence relevant to the non-preferential origin in that specific case. The EU importer will need to possess sufficient evidence that the good is originating in the US and that it has been transported directly therefrom to the Union. EU importers are advised to ask the US exporters for the respective evidence. Where the US exporters are unable to provide this it will not be possible to claim the adjusted customs duties. For documents and information which can be

¹ Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code. *OJ L* 343, 29.12.2015, p. 558.

² Regulation (EU) 2026/1455 of the European Parliament and of the Council of 25 June 2026 on the adjustment of customs duties on the imports of certain goods originating in the United States of America and opening of tariff quotas for imports of certain goods originating in the United States of America. *OJ L*, 2026/1455, 30.6.2026.

³ Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (recast). *OJ L* 269, 10.10.2013, p. 1.

used to prove the non-preferential origin see [DG TAXUD website](#) and the [Guidance on non-preferential origin](#).

Q3: What does Article 59a of the UCC-IA require regarding the direct transport as part of the proof of origin?

Article 59a of the UCC-IA sets out that the proof of non-preferential origin includes evidence that the goods are transported directly from the United States to the Union, or if transported through a third country, that they remain under customs supervision and are not altered during their transport.

This condition is considered as part of the evidence needed to demonstrate US origin for the purpose of the application of Regulation 2026/1455.

The evidence of the direct transport as part of the elements to prove that the good is originating in the US has to be in the possession of the declarant and at the disposal of the customs authorities at the time of lodging the customs declaration with the request to apply the adjusted customs duties.

Q4: What evidence can be used to demonstrate the direct transport?

The free-evidence principle also covers the evidence for the direct transport from the country of origin, here the United States, to the Union. This includes any relevant documents and information, among others, transport documents (e.g. bill of lading, air waybill), contractual records (sales and transport contracts), packaging lists or marks, etc.

Q4a: Are there any time-limitations to the evidence of origin?

Regulation 2026/1455 does not provide for any transitional provisions regarding the evidence of origin. Therefore, it may be possible that supporting evidence such as transport or production documents date from prior to 1 July 2026. It is at the discretion of the customs authorities to accept such evidence. In particular, the authorities should be able to verify the actual origin of the goods based on that evidence.

It may in particular be the case where the US-originating goods were brought to the customs territory of the Union prior to 1 July 2026 and they are released for free circulation after that date. Such goods may benefit from the adjusted customs duties under the condition that they meet the documentary requirements on origin and direct transport and that they have been under customs supervision in the Union (temporary storage, special procedures) without payment of import duties and taxes before the release took place.

Q5: What if the goods imported under adjusted customs duties from the United States are transported through a third country before reaching the EU?

If the goods have been transported through a third country the condition of Article 59a of the UCC-IA can still be fulfilled if it can be demonstrated that the goods remained under customs supervision during their transport through other countries or, when stored or split there, that the goods did not undergo any alteration other than to preserve them in good condition or by adding or affixing marks, labels, seals or any documentation to ensure compliance with specific requirements.

The evidence proving customs supervision and non-alteration should be supported by sufficient documentation. This may include, for instance, customs transit documents or non-manipulation certificates issued by the competent authorities of the respective third countries.

Q6: How is the claim for the adjusted customs duties made upon importation?

For the application of the adjusted customs duties to goods for which the preferential measures 142 and 145 are integrated in TARIC codes, the declarant shall indicate the preference code 300 in the D.E. 1411 000 000 and the document code U190 *Proof of origin established in accordance with Article 6 of Regulation (EU) No 2026/1455* in the D.E. 1203 002 000.

Where the goods are subject to quotas, there will be another measure e. g. 143 (in certain cases it could be 146) and the preference code 320 shall be indicated.

Where the document code U190 is indicated in the customs declaration, the respective supporting documents shall be provided upon request of the customs authorities.

Q7: How is the verification of the claim for adjusted customs duties performed?

The verification of the claim for adjusted customs duties is based on Article 61(1) of the UCC, as for any other claims for non-preferential origin. The customs authorities will require the declarant to provide evidence to prove the indicated non-preferential origin of the goods including their direct transport from the country of origin.

If there is sufficient evidence that the goods are produced in the United States in accordance with the non-preferential rules of origin, but it cannot be proven that they were directly transported to the Union, the adjusted customs duties may not be applied.

Q8: How may the non-preferential rules of origin be applied to determine that a good is originating in the United States for the purpose of application of Regulation 2026/1455?

The non-preferential rules of origin as provided for in the UCC and its Delegated and Implementing Acts (UCC-DA⁴ and UCC-IA, respectively) will apply in the same manner as they apply to establish the non-preferential origin of any other goods. This means that when assessing the United States non-preferential origin of a particular good, that good should be either wholly obtained or should have undergone its last, substantial, economically justified processing or working in the United States, in an undertaking equipped for that purpose, resulting in the manufacture of a new good or representing an important stage of manufacture.

For further information on the determination of non-preferential origin, see [DG TAXUD website](#) on non-preferential origin, including the [Guidance on non-preferential origin](#) and the [list of rules](#) conferring non-preferential origin on goods.

⁴ Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code. *OJ L 343, 29.12.2015, p. 1.*

Q9 Can the certificate of origin provided for in Article 57 and Annex 22-14 of the UCC-IA (products subject to special non-preferential import arrangements) be used as evidence for the purpose of the adjusted customs duties?

No, the principle of free evidence applies for the purpose of the application of the adjusted customs duties and the documents as mentioned in Q2 may be used. The certificate of origin provided for in Article 57 and Annex 22-14 of the UCC-IA has to be used for the purposes of the measures which do a specific reference to that Article.

Commission Implementing Regulation 2026/1422 introduces the requirement on direct transport for the purpose of the adjusted customs duties (Article 59a) and also modifies certain elements of the provisions concerning the certificates of origin for products subject to special non-preferential import arrangements (Articles 57-59), but both aspects are unrelated.

Q10: May sanitary and phytosanitary (SPS) certificates be considered evidence or proof of origin for the purpose of demonstrating non-preferential origin of goods being imported from the US under Regulation (EU) 2026/1455?

Sanitary and phytosanitary certificates are, by their nature, documents attesting compliance with SPS requirements. They are not, as such, documents intended to certify the non-preferential origin of the goods concerned. They may, at most, serve as supporting background evidence, but not as stand-alone proofs of origin.