

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.

2024 rules: Transitional provisions introduced by Decision No 2/2024 of the Joint Committee and published in EU OJ L 2025/17 of 9 January 2025.

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.

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

Transitional rules of origin: The alternative set of rules of origin, based on the 2023 rules.

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 2023², replacing the 2012 rules with the 2023 rules. By Decision N° 1/2024 and Decision N° 2/2024 of the Joint Committee of 12 December 2024³, additional amendments were introduced in relation to electronic certificates and some transitional provisions to ensure the continuation of the application of the 2012 rules during 2025 in parallel to the 2023 rules. These amendments entered into force on 1 January 2025 in relation to all CPs. They 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. The effective application between CPs of the last version of the Convention 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 apply both the 2023 rules and the 2012 rules, while others apply only the 2023 rules and others still apply only the 2012 rules or the old PEM protocols.

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](#)

³ [Decision No 1/2024 of the Joint Committee of the Regional Convention on Pan-Euro-Mediterranean Preferential Rules of Origin of 12 December 2024 amending Decision No 1/2023 of the Joint Committee with respect to the use of movement certificates issued electronically in the framework of that Convention applicable as of 1 January 2025](#)

[Decision No 2/2024 of the Joint Committee of the Regional Convention on Pan-Euro-Mediterranean Preferential Rules of Origin of 12 December 2024 amending Decision No 1/2023 of the Joint Committee in order to include transitional provisions in the amendments of the Regional Convention on pan-Euro-Mediterranean preferential rules of origin applicable as of 1 January 2025](#)

The staggered implementation process of the 2023 rules and the transitional provisions leads 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 is possible based on the 2023 rules only. The cumulation possibilities under 2023 rules will increase throughout 2025, as new partners will apply the 2023 rules.

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 is possible based on the 2012 rules only.

3. Transitional provisions introduced by Decision No 2/2024.

The transitional provisions are applicable for the CPs who are applying the 2023 rules and have ratified Decision No 2/2024 of the Joint Committee. These provisions minimise the disruption of cumulation between CPs and those who have not yet aligned their bilateral protocols 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 entered into force on 1 January 2025.

This provision entails that two sets of rules, which create two separate cumulation zones, are 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, do 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.

Considering the special circumstances, an EUR.1 certificate can be issued retrospectively under the 2023 rules when an EUR.1 certificate issued before 1 January 2025 in accordance with the Transitional rules of origin has been rejected for technical reasons after 1 January 2025.

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. Ausfuhrer/Exporteur (Name, vollständige Anschrift, Staat)		EUR. 1 Nr. L 771085	
Vor dem Ausfüllen Anmerkungen auf der Rückseite beachten			
3. Empfänger (Name, vollständige Anschrift, Staat (Ausfuhrerangebot))		2. Bescheinigung für den Präferenzverkehr zwischen und (Angabe der herkömmlichen Güter, Staatengruppe oder Güter)	
4. Staat, Staatsgruppe oder Gebiet, aus dessen bzw. deren Ursprungswaren die Waren gelten		5. Bestimmungsstaat, -staatsgruppe oder -gebiete	
6. Angaben über die Beförderung (Ausfuhrerangebot)		7. Bemerkungen TRANSITIONAL RULES	
8. Laufende Nr.; Zeichen, Nummern, Anzahl und Art der Packstücke (1); Warenbezeichnung		9. Rohgewicht (kg) oder andere Maße (l, m³, usw.)	10. Packungen (Anzahl, Inhalt)
11. SICHTVERMERK DER ZOLLBEHÖRDE Die Richtigkeit der Erklärung wird bescheinigt. Ausfuhrer (1) Anfuhrer (2) Vom Zollbehörde Ausgeföhrter Staat/Gebiet Bundesrepublik Deutschland Gültig und Gültig Unterschrift		12. ERKLÄRUNG DES AUSFÖHRERS/EXPORTEURS Der Unterzeichner erklärt, dass die vorgenannten Waren die Voraussetzungen erfüllen, um diese Bescheinigung zu erlangen. Unterschrift	

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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 2/2024 as well.

Party A is also applying the 2012 rules with Party D. 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 are not 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 do 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 do 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, in CPs applying 2024 rules, proofs of origin issued or made out under the 2023 rules should include the statement “REVISED RULES” until 31 December 2025.

Proofs of origin issued by CPs applying the 2024 rules, which do not include any statement are to be considered as being issued under 2012 rules.

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.

To be noted:

Decision 2/2024 amends Decision No 1/2023 in order to include transitional provisions according to which proofs of origin issued under the revised Convention contain the statement “REVISED RULES” (2024 Rules), whilst Decision 1/2023 does not provide for the inclusion of this statement (2023 Rules).

Proofs of origin issued or made out in a CP applying the 2024 Rules containing the statement “REVISED RULES” should not be rejected when presented at importation in a CP applying only the 2023 rules.

In the same line, proofs of origin issued or made out in a CP applying only the 2023 Rules without the statement “REVISED RULES” should not be rejected when presented at importation in a CP applying the 2024 rules.

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			
2. Empfänger (Name, vollständige Anschrift, Staat (Lieferung - Importeur))		2. Bescheinigung für den Präferenzverkehr zwischen	
		und	
		Angabe der vorzulegenden Güter - Bescheinigung zum Schutz	
4. Staat, Staatsgruppe oder Gebiet, als dessen Urspr. deren Ursprungswaren die Waren gelten		5. Bestimmungsland, Staatsgruppe oder -gebiete	
6. Angaben über die Beförderung (Ausfuhr, Import)		7. Bemerkungen	
		REVISED RULES	
8. Laufende Nr.; Zeichen, Nummern, Anzahl und Art der Packstücke ¹⁾ ; Warenbezeichnung		9. Rohgewicht (kg) oder andere Maße (l, m ³ , usw.)	10. Rechnungswert (Euro)
11. SICHTVERMERK DER ZOLLBEHÖRDE Die Richtigkeit der Erklärung wird bestätigt. Ausföhrer (Name) Zollbehörde Ausföhrers Staat/Gebiet Bundesrepublik Deutschland (Ort und Datum) Unterschrift		12. ERKLÄRUNG DES AUSFÖHRERS/ EXPORTEURS Der Unterzeichner erklärt, dass die vorgelegten Waren die Voraussetzungen erfüllen, um diese Bescheinigung zu erhalten. (Ort und Datum) Unterschrift	

¹⁾ Bei unregelmäßig geformten Waren (z. B. Eisen) oder „unregelmäßig geformten“

Bescheinigung Nr. 10743

²⁾ Bei der Bundesrepublik Deutschland

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. Revised Convention - Transitional rules

Since 1 September 2021 several CPs applied in advance in their bilateral trade the revised rules of the Convention on a transitional basis, pending the entry into force of the revised Convention, the so called “Transitional rules”

The respective bilateral protocols on rules of origin contain a dynamic link to the Convention as to always apply the latest amended Convention and the Transitional rules, applicable in parallel to the 2012 rules, pending the entry into force of their amendment.

The latest amendments to the Convention – Joint Committee Decisions 1/2023, 1/2024 and 2/2024 entered into force in relation with all CPs on 1 January 2025.

Considering that the Transitional rules are based on the 2023 rules, the rules of origin in the bilateral trade in this context are applicable as follows:

In principle, all CPs having a dynamic link to the Convention in their bilateral protocols on rules of origin issue proofs of origin in accordance with the 2024 rules.

However, any CP that is not ready to issue proofs of origin in accordance with the 2024 rules, may continue to issue proofs of origin in accordance with the Transitional rules.

When doing so, it needs to be verified that the proof of origin correctly certifies compliance with the respective set of rules of origin.

When the Transitional rules are used for the issuance or making out of proofs of origin, it is recommended to include the statement “REVISED RULES”.

However, it is recommended to accept at import proofs of origin including the statement “TRANSITIONAL RULES”.

In the same lines, EU suppliers’ declarations including 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 are to be considered as made out in accordance with the 2012 rules.

5. 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. In case of CPs applying the Transitional rules, T is also added next to R. C represents the cumulation possibilities under the 2012 rules or the old PEM Protocols.

CPs that apply Decision No 2/2024 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	UA	GE	TN
EU		CR	R	CR	CR/T
EFTA	CR		C	CR	C
UA	R	C		C	
GE	CR	CR	C		
TN	CT/R	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 2/2024.

Ukraine is applying only the 2023 rules with the EU – R status – as Ukraine is not yet applying the transitional provisions introduced by Decision 2/2024.

Georgia can only apply the 2012 rules with Ukraine due to the C status in their bilateral agreement.

The EU, EFTA and Georgia can cumulate under 2012 rules and 2023 rules – CR status.

EFTA and Ukraine can cumulate under 2012 rules – C status.

The EU and Ukraine can only cumulate under 2023 rules – R status, as Ukraine is not applying yet the transitional provisions introduced by Decision 2/2024.

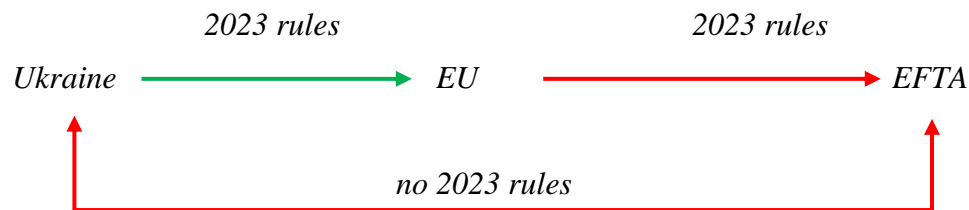
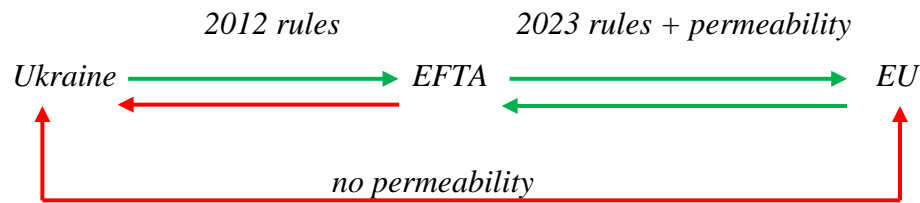
EFTA can cumulate with EU under 2023 rules with materials originating in Ukraine or with Tunisia under 2012 rules based on permeability.

Practical examples with permeability:

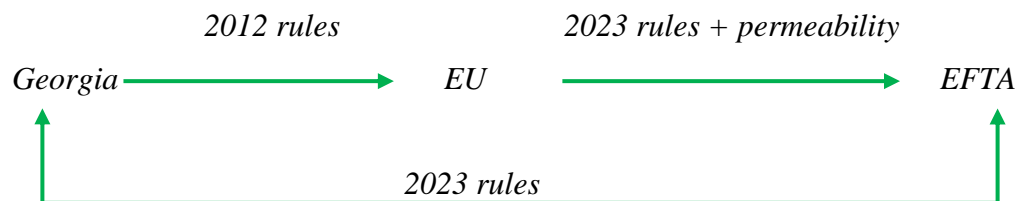
The EU and EFTA can use goods originating in Ukraine (classified under Chapters 1, 3, 16 - for processed fishery products - and 25 to 97 of the Harmonised System) and cumulate in accordance with 2023 rules by applying permeability.

The EU and EFTA, which both have CR status can cumulate under the 2023 rules and based on permeability with materials originating in Ukraine under 2012 rules. Even though EFTA and Ukraine only have C status, the cumulation under the 2023 rules can take place when materials originating in Ukraine 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 provisions of Decision 2/2024. However, if the products are exported from the EU back to EFTA, then from EFTA they can no longer be exported

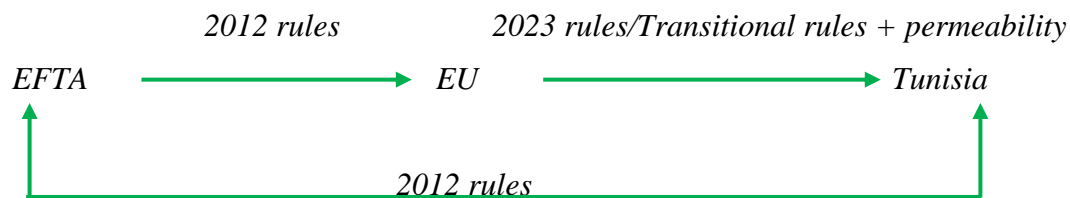
to or cumulated in Ukraine under 2012 rules, which are the only rules applicable between EFTA and Ukraine.



The EU can import input materials originating in Georgia under the 2012 rules, CR status. The input materials can be used for cumulation purposes in the EU under the 2023 rules and based on permeability, and further exported and cumulated in EFTA. However further cumulation is not possible with Ukraine, because Decision 2/2024 is not applicable between the EU and Ukraine. The products cannot be further exported or cumulated in trade between the EU and Ukraine under 2023 rules because Georgia and Ukraine are only applying 2012 rules.



The EU can import input materials originating in EFTA under the 2012 rules. The materials can be used for cumulation purposes in the EU under 2023 rules and based on permeability and further exported in Tunisia because between EU and Tunisia the 2023 rules/Transitional rules are applied.



6. Summary regarding proofs of origin:

List of proofs of origin which, when issued or made out under the applicable legal frameworks of 2024 are 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 are 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/Transitional rules and including the statement “REVISED RULES”/ “TRANSITIONAL 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.](#)