

Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (repealed)

PART I

GENERAL IMPLEMENTING PROVISIONS

TITLE IV

ORIGIN OF GOODS

CHAPTER 1

Non-preferential origin

Section 1

Working or processing conferring origin

Article 35

This chapter lays down, for textiles and textile articles falling within Section XI of the combined nomenclature, and for certain products other than textiles and textile articles, the working or processing which shall be regarded as satisfying the criteria laid down in Article 24 of the Code and shall confer on the products concerned the origin of the country in which they were carried out.

‘Country’ means either a third country or the Community as appropriate.

Subsection 1

Textiles and textile articles falling within Section XI of the combined nomenclature

Article 36

For textiles and textile articles falling within Section XI of the combined nomenclature, a complete process, as specified in Article 37, shall be regarded as a working or processing conferring origin in terms of Article 24 of the Code.

Article 37

Working or processing as a result of which the products obtained receive a classification under a heading of the combined nomenclature other than those covering the various non-originating materials used shall be regarded as complete processes.

However, for products listed in Annex 10, only the specific processes referred to in column 3 of that Annex in connection with each product obtained shall be regarded as complete, whether or not they involve a change of heading.

The method of applying the rules in Annex 10 is described in the introductory notes in Annex 9.

Article 38

For the purposes of the preceding Article, the following shall in any event be considered as insufficient working or processing to confer the status of originating products whether or not there is a change of heading:

- (a) operations to ensure the preservation of products in good condition during transport and storage (ventilation, spreading out, drying, removal of damaged parts and like operations);
- (b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, cutting up;
- (c)
 - (i) changes of packing and breaking-up and assembly of consignments;
 - (ii) simple placing in bags, cases, boxes, fixing on cards or boards, etc., and all other simple packing operations;
- (d) the affixing of marks, labels or other like distinguishing signs on products or their packaging;
- (e) simple assembly of parts of products to constitute a complete product;
- (f) a combination of two or more operations specified in (a) to (e).

Subsection 2

Products other than textiles and textile articles falling within Section XI of the combined nomenclature

Article 39

In the case of products obtained which are listed in Annex 11, the working or processing referred to in column 3 of the Annex shall be regarded as a process or operation conferring origin under Article 24 of the Code.

The method of applying the rules set out in Annex 11 is described in the introductory notes in Annex 9.

Subsection 3

Common provisions for all products

Article 40

Where the lists in Annexes 10 and 11 provide that origin is conferred if the value of the non-originating materials used does not exceed a given percentage of the ex-works price of the products obtained, such percentage shall be calculated as follows:

- ‘value’ means the customs value at the time of import of the non-originating materials used or, if this is not known and cannot be ascertained, the first ascertainable price paid for such materials in the country of processing,

- ‘ex-works price’ means the ex-works price of the product obtained minus any internal taxes which are, or may be, repaid when such product is exported,
- ‘value acquired as a result of assembly operations’ means the increase in value resulting from the assembly itself, together with any finishing and checking operations, and from the incorporation of any parts originating in the country where the operations in question were carried out, including profit and the general costs borne in that country as a result of the operations.

Section 2

Implementing provisions relating to spare parts

Article 41

Essential spare parts for use with any piece of equipment, machine, apparatus or vehicle put into free circulation or previously exported shall be deemed to have the same origin as that piece of equipment, machine, apparatus or vehicle provided the conditions laid down in this section are fulfilled.

Article 42

The presumption of origin referred to in the preceding Article shall be accepted only:

- if this is necessary for importation into the country of destination,
- if the incorporation of the said essential spare parts in the piece of equipment, machine, apparatus or vehicle concerned at the production stage would not have prevented the piece of equipment, machine, apparatus or vehicle from having Community origin or that of the country of manufacture.

Article 43

For the purposes of Article 41:

- (a) ‘piece of equipment, machine, apparatus or vehicle’ means goods listed in Sections XVI, XVII and XVIII of the combined nomenclature;
- (b) ‘essential spare parts’ means parts which are:
 - components without which the proper operation of the goods referred to in (a) which have been put into free circulation or previously exported cannot be ensured, and
 - characteristic of those goods, and
 - intended for their normal maintenance and to replace parts of the same kind which are damaged or have become unserviceable.

Article 44

Where an application is presented to the competent authorities or authorized agencies of the Member States for a certificate of origin for essential spare parts within the meaning of Article 41, box 6 (Item number, marks, numbers, number and kind of packages, description of goods) of that certificate and the application relating thereto shall include a declaration by the person concerned that the goods mentioned therein are intended for the normal maintenance of a piece of equipment, machine, apparatus or vehicle previously exported, together with the exact particulars of the said piece of equipment, machine, apparatus or vehicle.

Whenever possible, the person concerned shall also give the particulars of the certificate of origin (issuing authority, number and date of certificate) under cover of which was exported the piece of equipment, machine, apparatus or vehicle for whose maintenance the parts are intended.

Article 45

Where the origin of essential spare parts within the meaning of Article 41 must be proved for their release for free circulation in the Community by the production of a certificate of origin, the certificate shall include the particulars referred to in Article 44.

Article 46

In order to ensure application of the rules laid down in this section, the competent authorities of the Member States may require additional proof, in particular:

- production of the invoice or a copy of the invoice relating to the piece of equipment, machine, apparatus or vehicle put into free circulation or previously exported,
- the contract or a copy of the contract or any other document showing that delivery is being made as part of the normal maintenance service.

Section 3

Implementing provisions relating to certificates of origin

Subsection 1

Provisions relating to universal certificates of origin

Article 47

When the origin of a product is or has to be proved on importation by the production of a certificate of origin, that certificate shall fulfil the following conditions:

- (a) it shall be made out by a reliable authority or agency duly authorized for that purpose by the country of issue;
- (b) it shall contain all the particulars necessary for identifying the product to which it relates, in particular:
 - the number of packages, their nature, and the marks and numbers they bear,
 - the type of product,
 - the gross and net weight of the product; these particulars may, however, be replaced by others, such as the number or volume, when the product is subject to appreciable changes in weight during carriage or when its weight cannot be ascertained or when it is normally identified by such other particulars,
 - the name of the consignor;
- (c) it shall certify unambiguously that the product to which it relates originated in a specific country.

Article 48

1 A certificate of origin issued by the competent authorities or authorized agencies of the Member States shall comply with the conditions prescribed by Article 47 (a) and (b).

2 The certificates and the applications relating to them shall be made out on forms corresponding to the specimens in Annex 12.

3 Such certificates of origin shall certify that the goods originated in the Community.

However, when the exigencies of export trade so require, they may certify that the goods originated in a particular Member State.

If the conditions of Article 24 of the Code are fulfilled only as a result of a series of operations or processes carried out in different Member States, the goods may only be certified as being of Community origin.

Article 49

Certificates of origin shall be issued upon written request of the person concerned.

Where the circumstances so warrant, in particular where the applicant maintains a regular flow of exports, the Member States may decide not to require an application for each export operation, on condition that the provisions concerning origin are complied with.

Where the exigencies of trade so require, one or more extra copies of an origin certificate may be issued.

Such copies shall be made out on forms corresponding to the specimen in Annex 12.

Article 50

1 The certificate shall measure 210 x 297 mm. A tolerance of up to minus 5 mm or plus 8 mm in the length shall be allowed. The paper used shall be white, free of mechanical pulp, dressed for writing purposes and weigh at least 64 g/m² or between 25 and 30 g/m² where air-mail paper is used. It shall have a printed guilloche pattern background in sepia such as to reveal any falsification by mechanical or chemical means.

2 The application form shall be printed in the official language or in one or more of the official languages of the exporting Member State. The certificate of origin form shall be printed in one or more of the official languages of the Community or, depending on the practice and requirements of trade, in any other language.

3 Member States may reserve the right to print the certificate of origin forms or may have them printed by approved printers. In the latter case, each certificate must bear a reference to such approval. Each certificate of origin form must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or stamped, by which it can be identified.

Article 51

The application form and the certificate of origin shall be completed in typescript or by hand in block capitals, in an identical manner, in one of the official languages of the Community or, depending on the practice and requirements of trade, in any other languages.

Article 52

Each origin certificate referred to in Article 48 shall bear a serial number by which it can be identified. The application for the certificate and all copies of the certificate itself shall bear the same number.

In addition, the competent authorities or authorized agencies of the Member States may number such documents by order of issue.

Article 53

The competent authorities of the Member States shall determine what additional particulars, if any, are to be given in the application. Such additional particulars shall be kept to a strict minimum.

Each Member State shall inform the Commission of the provisions it adopts in pursuance of the preceding paragraph. The Commission shall immediately communicate this information to the other Member States.

Article 54

The competent authorities or authorized agencies of the Member States which have issued certificates of origin shall retain the applications for a minimum of two years.

However, applications may also be retained in the form of copies thereof, provided that these have the same probative value under the law of the Member State concerned.

Subsection 2

Specific provisions relating to certificates of origin for certain agricultural products subject to special import arrangements

Article 55

Articles 56 to 65 lay down the conditions for use of certificates of origin relating to agricultural products originating in third countries for which special non-preferential import arrangements have been established, in so far as these arrangements refer to the following provisions.

(a)

Certificates of origin

Article 56

1 Certificates of origin relating to agricultural products originating in third countries for which special non-preferential import arrangements are established shall be made out on a form conforming to the specimen in Annex 13.

2 Such certificates shall be issued by the competent governmental authorities of the third countries concerned, hereinafter referred to as the issuing authorities, if the products to which the certificates relate can be considered as products originating in those countries within the meaning of the rules in force in the Community.

3 Such certificates shall also certify all necessary information provided for in the Community legislation governing the special import arrangements referred to in Article 55.

4 Without prejudice to specific provisions under the special import arrangements referred to in Article 55 the period of validity of the certificates of origin shall be ten months from the date of issue by the issuing authorities.

Article 57

1 Certificates of origin drawn up in accordance with the provisions of this subsection shall consist only of a single sheet identified by the word 'original' next to the title of the document.

If additional copies are necessary, they shall bear the designation 'copy' next to the title of the document.

2 The competent authorities in the Community shall accept as valid only the original of the certificate of origin.

Article 58

1 The certificate of origin shall measure 210 x 297 mm; a tolerance of up to plus 8 mm or minus 5 mm in the length may be allowed. The paper used shall be white, not containing mechanical pulp, and shall weigh not less than 40 g/m². The face of the original shall have a printed yellow guilloche pattern background making any falsification by mechanical or chemical means apparent.

2 The certificates shall be printed and completed in one of the official languages of the Community.

Article 59

1 The certificate shall be completed in typescript or by means of a mechanical data-processing system, or similar procedure.

2 Entries must not be erased or overwritten. Any changes shall be made by crossing out the wrong entry and if necessary adding the correct particulars. Such changes shall be initialled by the person making them and endorsed by the issuing authorities.

Article 60

1 Box 5 of the certificates of origin issued in accordance with Articles 56 to 59 shall contain any additional particulars which may be required for the implementation of the special import arrangements to which they relate as referred to in Article 56 (3).

2 Unused spaces in boxes 5, 6 and 7 shall be struck through in such a way that nothing can be added at a later stage.

Article 61

Each certificate of origin shall bear a serial number, whether or not printed, by which it can be identified, and shall be stamped by the issuing authority and signed by the person or persons empowered to do so.

The certificate shall be issued when the products to which it relates are exported, and the issuing authority shall keep a copy of each certificate issued.

Article 62

Exceptionally, the certificates of origin referred to above may be issued after the export of the products to which they relate, where the failure to issue them at the time of such export was a result of involuntary error or omission or special circumstances.

The issuing authorities may not issue retrospectively a certificate of origin provided for in Articles 56 to 61 until they have checked that the particulars in the exporter's application correspond to those in the relevant export file.

Certificates issued retrospectively shall bear one of the following:

- expedido a posteriori,
- udstedt efterfølgende,
- Nachträglich ausgestellt,
- Εκδοθέν εκ των υστέρων,
- Issued retrospectively,
- Délivré a posteriori,
- rilasciato a posteriori,
- afgegeven a posteriori,
- emitido a posteriori,

in the 'Remarks' box.

(b)

Administrative cooperation

Article 63

1 Where the special import arrangements for certain agricultural products provide for the use of the certificate of origin laid down in Articles 56 to 62, the entitlement to use such arrangements shall be subject to the setting up of an administrative cooperation procedure unless specified otherwise in the arrangements concerned.

To this end the third countries concerned shall send the Commission of the European Communities:

- the names and addresses of the issuing authorities for certificates of origin together with specimens of the stamps used by the said authorities,
- the names and addresses of the government authorities to which requests for the subsequent verification of origin certificates provided for in Article 64 below should be sent.

The Commission shall transmit all the above information to the competent authorities of the Member States.

2 Where the third countries in question fail to send the Commission the information specified in paragraph 1, the competent authorities in the Community shall refuse access entitlement to the special import arrangements.

Article 64

1 Subsequent verification of the certificates of origin referred to in Articles 56 to 62 shall be carried out at random and whenever reasonable doubt has arisen as to the authenticity of the certificate or the accuracy of the information it contains.

For origin matters the verification shall be carried out on the initiative of the customs authorities.

For the purposes of agricultural rules, the verification may be carried out, where appropriate, by other competent authorities.

2 For the purposes of paragraph 1, the competent authorities in the Community shall return the certificate of origin or a copy thereof to the governmental authority designated by the exporting country, giving, where appropriate, the reasons of form or substance for an enquiry. If the invoice has been produced, the original or a copy thereof shall be attached to the returned certificate. The authorities shall also provide any information that has been obtained suggesting that the particulars given on the certificates are inaccurate or that the certificate is not authentic.

Should the customs authorities in the Community decide to suspend the application of the special import arrangements concerned pending the results of the verification they shall grant release of the products subject to such precautions as they consider necessary.

Article 65

1 The results of subsequent verifications shall be communicated to the competent authorities in the Community as soon as possible.

The said results must make it possible to determine whether the origin certificates remitted in the conditions laid down in Article 64 above apply to the goods actually exported and whether the latter may actually give rise to application of the special importation arrangements concerned.

2 If there is no reply within a maximum time limit of six months to requests for subsequent verification, the competent authorities in the Community shall definitively refuse to grant entitlement to the special import arrangements.

CHAPTER 2

Preferential origin

Section 1

Generalized system of preferences

Subsection 1

Definition of the concept of originating products

Article 66

For the purposes of the provisions concerning generalized tariff preferences granted by the Community to certain products originating in developing countries, the following shall be considered as products originating in a country entitled to those preferences (hereinafter referred to as a 'beneficiary country') provided that these products have been transported direct to the Community within the meaning of Article 75:

- (a) products wholly obtained in that country;
- (b) products obtained in that country in the manufacture of which products other than those referred to in (a) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 68 (1).

Article 67

1 The following shall be considered as wholly obtained in a beneficiary country within the meaning of Article 66 (a):

- a mineral products extracted from its soil or from its sea bed;
- b vegetable products harvested there;
- c live animals born and raised there;
- d products obtained from live animals there;
- e products obtained by hunting or fishing conducted there;
- f products of sea fishing and other products taken from the sea by its vessels;
- g products made on board its factory ships exclusively from the products referred to in (f);
- h used articles collected there fit only for the recovery of raw materials;
- i waste and scrap resulting from manufacturing operations conducted there;
- j products extracted from marine soil or subsoil outside its territorial waters, provided that it has sole rights to work that soil or subsoil;
- k products produced there exclusively from products specified in (a) to (j).

2 The term 'its vessels' in paragraph 1 (f) shall apply only to vessels:

- which are registered or recorded in the beneficiary country,
- which sail under the flag of the beneficiary country,
- which are at least 50 % owned by nationals of the beneficiary country or by a company with its head office in that country, of which the manager or managers, chairman of the board of directors or of the supervisory board, and the majority of the members of such boards are nationals of that country and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to that country or to public bodies or nationals of that country,
- of which the captain and officers are all nationals of the beneficiary country, and
- of which at least 75 % of the crew are nationals of the beneficiary country.

3 The term 'in a beneficiary country' shall also cover the territorial waters of that country.

4 Vessels operating on the high seas, including factory ships on which the fish caught is worked or processed, shall be deemed to be part of the territory of the beneficiary country to which they belong, provided that they satisfy the conditions set out in paragraph 2.

Article 68

1 For the purposes of Article 66 (b), non-originating materials shall be considered to be sufficiently worked or processed when the product obtained is classified in a heading different from those in which all the non-originating materials used in its manufacture are classified, subject to paragraphs 2 and 3 below.

Annex 14 contains the notes concerning products made from non-originating materials.

The expressions 'chapters' and 'headings' used in these provisions shall mean the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonized System.

The expression 'classified' shall refer to the classification of a product or material under a particular heading.

2 For a product mentioned in columns 1 and 2 of the List in Annex 15, the conditions set out in column 3 for the product concerned shall be fulfilled instead of the rule in paragraph 1.

- a The term 'value' in the list in Annex 15 shall mean the customs value at the time of importation of the non-originating materials used or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the country concerned. Where the value of the originating materials used needs to be established, this subparagraph shall be applied *mutatis mutandis*.
- b The term 'ex-works price' in the list in Annex 15 shall mean the price paid for the product obtained to the manufacturer in whose undertaking the last working or processing is carried out, provided the price includes the value of all materials used in manufacture, minus any internal taxes which are, or may be, repaid when the product obtained is exported.

3 For the purposes of Article 66 (b), the following shall in any event be considered as insufficient working or processing to confer the status of originating products, whether or not there is a change of heading:

- a operations to ensure the preservation of products in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);
- b simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting up;
- c (i) changes of packing and breaking up and assembly of consignments,
(ii) simple placing in bottles, flasks, bags, boxes, fixing on cards or boards, etc., and all other simple packing operations;
- d the affixing of marks, labels or other like distinguishing signs on products or their packaging;
- e simple mixing of products, whether or not of different kinds, where one or more components of the mixture do not meet the conditions laid down in this Title to enable them to be considered as originating products;
- f simple assembly of parts of products to constitute a complete product;
- g a combination of two or more operations specified in (a) to (f);
- h slaughter of animals.

Article 69

In order to determine whether a product originates in a beneficiary country, it shall not be necessary to establish whether the power and fuel, plant and equipment, and machines and tools used to obtain such products originate in third countries or not.

Article 70

1 By way of derogation from Article 66, for the purposes of determining whether a product manufactured in a beneficiary country which is a member of a regional group originates therein within the meaning of that Article, products originating in any of the countries of that regional group and used in further manufacture in another country of the group shall be treated as if they originated in the country of further manufacture.

2 The country of origin of the final product shall be determined in accordance with Article 71.

3 Regional cumulation shall apply to three separate regional groups of GSP beneficiary countries:

- a the Association of South-East Asian Nations (Asean);
- b the Central American Common Market (CACM);
- c the Andean Group.

4 The expression 'regional group' shall be taken to mean the Asean or the CACM or the Andean group as the case may be.

Article 71

1 Products having originating status by virtue of Article 70 shall have the origin of the country of the regional group where the last working or processing was carried out provided that:

- the value added there, as defined in paragraph 3 of this Article, is greater than the highest customs value of the products used originating in any one of the other countries of the regional group,
- the working or processing carried out there exceeds that set out in Article 68 (3) and, in the case of textile products, also those operations referred to in Annex 16.

2 In all other cases products shall have the origin of the country of the regional group which accounts for the highest customs value of the originating products coming from other countries of the regional group.

3 'Value added' means the ex-works price minus the customs value of each of the products incorporated which originated in another country of the regional group.

Article 72

1 Articles 70 and 71 shall apply only where:

- a the rules regulating trade in the context of regional cumulation, as between the countries of the regional group, are identical to those laid down in this section;
- b each country of the regional group has undertaken to comply or ensure compliance with the terms of this section and to provide the administrative cooperation necessary both to the Community and to the other countries of the regional group in order to ensure the correct issue of certificates of origin form A and the verification of certificates of origin form A and forms APR.

This undertaking shall be transmitted to the Commission through the Secretariat of the regional group. The Secretariats are as follows:

- the Asean General Secretariat,
- the Permanent Secretariat of the Central American Common Market,
- the Junta del Acuerdo de Cartagena,

as the case may be.

2 The Commission shall inform the Member States when the conditions set out in paragraph 1 have been complied with in the case of each regional group.

Article 73

Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle which are part of the normal equipment and included in the price thereof or are not separately invoiced are regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

Article 74

Sets, as defined in General Rule 3 of the Harmonized System, shall be regarded as originating when the component articles are originating products. Nevertheless, when a set is composed of originating and non-originating articles, the set as a whole shall be regarded as originating provided that the value of the non-originating articles does not exceed 15 % of the ex-works price of the set.

Article 75

1 The following shall be considered as transported direct from the exporting beneficiary country to the Community:

- a products transported without passing through the territory of any other country except, when Article 70 applies, another country of the same regional group;
- b products transported through the territories of countries other than the exporting beneficiary country or, when Article 70 applies, other than the territory of other countries of the same regional group, with or without transshipment or temporary warehousing within those countries, provided that transport through those countries is justified for geographical reasons or exclusively on account of transport requirements and that the products:
 - have remained under the supervision of the customs authorities of the country of transit or warehousing, and
 - have not entered into commerce or been released for home use there, and
 - have not undergone operations other than unloading, reloading or any operation intended to keep them in good condition;
- c products transported through the territory of Austria, Finland, Norway, Sweden or Switzerland and subsequently re-exported in full or in part to the Community, provided that the goods:
 - have remained under the supervision of the customs authorities of the country of transit or warehousing and
 - have not undergone operations other than unloading, reloading or any operation designed to keep them in good condition there;
- d products which are transported by pipeline across territory other than of the exporting beneficiary country.

2 Evidence that the conditions specified in paragraph 1 (b) and (c) have been fulfilled shall be supplied to customs in the Community by the production of:

- a a single transport document issued in the exporting beneficiary country covering the passage through the country of transit; or
- b a certification issued by the customs authorities of the country of transit:
 - giving an exact description of the goods,
 - stating the dates of unloading and reloading of the goods or of their embarkation or disembarkation, identifying the ships used, and
 - certifying the conditions under which the goods remained in the transit country; or
- c failing these, any substantiating documents.

Article 76

The conditions set out in this subsection concerning the acquisition of originating status shall be fulfilled without interruption in the beneficiary country.

If originating products exported from the beneficiary country to another country are returned, they shall be considered as non-originating unless it can be demonstrated to the satisfaction of the competent authorities that:

- the goods returned are the same goods as those exported, and
- they have not undergone any operations beyond that necessary to preserve them in good condition while in that country.

Article 77

1 Derogations to these provisions may be made in favour of the least-developed GSP beneficiary countries when the development of existing industries or the creation of new industries justifies them. The least-developed countries are those listed in the annual Council Regulations and ECSC Decisions applying generalized tariff preferences.

For this purpose, the country concerned shall submit to the Commission of the European Communities a request for a derogation together with the reasons for the request in accordance with paragraph 3.

- 2 The examination of requests shall in particular take into account:
- a cases where the application of existing rules of origin would significantly affect the ability of an existing industry in the country concerned to continue its exports to the Community, with particular reference to cases where this could lead to cessation of its activities;
 - b specific cases where it can be clearly demonstrated that significant investment in an industry could be deterred by the rules of origin and where a derogation favouring the realization of the investment programme would enable these rules to be satisfied by stages;
 - c the economic and social impact of the decision to be taken especially in respect of employment.

3 In order to facilitate the examination of requests for derogation, the country making the request shall furnish the fullest possible information in support of its request, covering in particular the points listed below:

- description of the finished product,
- nature and quantity of products which have been processed there,
- manufacturing process,
- value added,
- number of employees in the undertaking concerned,
- anticipated volume of exports to the Community,
- reasons for the duration requested,
- other observations.

The same rules apply to any request for an extension.

Subsection 2

Proof of origin

(a)

Certificate of origin form A

Article 78

1 Originating products within the meaning of this section shall be eligible, on importation into the Community, to benefit from the tariff preferences specified in Article 66 on production of a certificate of origin form A, a specimen of which appears in Annex 17, issued either by the customs authorities or by other governmental authorities of the beneficiary country, provided that the said country:

- has communicated to the Commission of the European Communities the information required by Article 93, and
- assists the Community by allowing the customs authorities of Member States to verify the authenticity of the document or the accuracy of the information regarding the true origin of the products in question.

2 A certificate of origin form A may be issued only where it can serve as the documentary evidence required for the purposes of the tariff preferences referred to in Article 66.

3 A certificate of origin form A shall be issued only upon written application by the exporter or his authorized representative.

4 The exporter or his representative shall submit with his application any appropriate supporting document proving that the products to be exported qualify for the issue of a certificate of origin form A.

5 The certificate shall be issued by the competent governmental authority of the beneficiary country if the products to be exported can be considered products originating in that country within the meaning of subsection 1.

6 For the purpose of verifying whether the condition stated in paragraph 5 has been met, the competent governmental authority shall have the right to call for any documentary evidence or to carry out any check, which it considers appropriate.

7 It shall be the responsibility of the competent governmental authorities of the exporting beneficiary country to ensure that certificates and applications are duly completed.

8 The completion of box 2 of the certificate of origin form A shall be optional. In consequence, box 12 shall be duly completed by indicating 'European Economic Community' or one of the Member States. However, in the case of application of the transit procedure referred to in Article 75 (1) (c) and Article 80, one of the countries referred to in the latter Article as the importing country should be mentioned instead, as provided for in the last subparagraph of Article 83 (3).

9 The date of issue of the certificate of origin form A shall be indicated in box 11. The signature to be entered in that box, which is reserved for the certifying authority, shall be handwritten.

10 A certificate of origin form A shall be issued by the competent authorities of the exporting beneficiary country when the products to which it relates are exported. It shall be

made available to the exporter as soon as exportation is actually carried out or when it is certain that it will be carried out.

Article 79

Since the certificate of origin form A constitutes the documentary evidence for the application of the provisions concerning tariff preferences, referred to in Article 66, it shall be the responsibility of the competent governmental authority of the exporting country to take any steps necessary to verify the origin of the products and to check the other statements on the certificate.

Article 80

Originating products within the meaning of this section shall be eligible on importation into the Community to benefit from tariff preferences referred to in Article 66 on production of a certificate of origin form A issued by the customs authorities of Austria, Finland, Norway, Sweden or Switzerland on the basis of a certificate of origin form A issued by the competent authorities of the exporting beneficiary country provided that the conditions laid down in Article 75 have been fulfilled and provided that Austria, Finland, Norway, Sweden or Switzerland assists the Community by allowing its customs authorities to verify the authenticity and accuracy of the certificates of origin form A. The verification procedure laid down in Article 95 shall apply *mutatis mutandis*. The time limit laid down in the first subparagraph of Article 95 (3) shall be extended to eight months.

Article 81

1 In exceptional cases a certificate of origin form A may be issued after the actual exportation of the products to which it relates, if it was not issued at the time of exportation as a result of involuntary errors or omissions or other special circumstances, and provided that the goods were not exported before the communication to the Commission of the European Communities of the information required by Article 93.

2 The competent governmental authority may issue a certificate retrospectively only after verifying that the particulars contained in the exporter's application agree with those contained in the corresponding export documents and that no certificate of origin form A was issued when the products in question were exported.

3 Box 4 of certificates of origin form A issued retrospectively shall bear the endorsement 'Délivré a posteriori' or 'issued retrospectively'.

Article 82

1 In the event of the theft, loss or destruction of a certificate of origin form A, the exporter may apply to the competent governmental authority which issued it for a duplicate to be made out on the basis of the export documents in their possession. Box 4 of the duplicate form A issued in this way shall be endorsed: 'Duplicata' or 'Duplicate', together with the date of issue and the serial number of the original certificate.

2 For the purposes of Article 85 the duplicate shall take effect from the date of the original.

Article 83

1 It shall at any time be possible to replace one or more certificates of origin form A by one or more other such certificates, provided that this is done by the customs authorities in the Community responsible for controlling the products.

2 The replacement certificate issued under this Article or Article 80 shall be regarded as a definitive certificate of origin for the products referred to. The replacement certificate shall be issued on the basis of a written request by the re-exporter.

3 The replacement certificate shall indicate in the top right-hand box the name of the intermediary country where it is issued.

Box 4 shall contain one of the following endorsements: 'replacement certificate' or 'certificat de remplacement', as well as the date of the original certificate of origin and its serial number.

The name of the re-exporter shall be given in box 1.

The name of the final consignee may be given in box 2.

References to the re-exporter's invoice should be given in box 10.

Particulars from the original certificate relating to the re-exported products shall be entered in boxes 3 to 9.

The authority which issued the replacement certificate shall enter its certification in box 11. The responsibility of the authority is confined to the issue of the replacement certificate.

The entries in box 12 concerning the country of origin and the country of destination shall be taken from the original certificate. This box shall be signed by the re-exporter. A re-exporter who signs this box in good faith is not responsible for the correctness of the entries made on the original certificate.

4 The customs office which is requested to perform the operation shall note on the original certificate the weights, numbers and nature of the goods forwarded and indicate thereon the serial numbers of the corresponding replacement certificate or certificates. The original certificate shall be kept for at least two years by the customs office concerned.

5 A photocopy of the original certificate may be annexed to the replacement certificate.

Article 84

1 Subject to the provisions of paragraph (4) below the certificate of authenticity provided for in Article 1 (4) of Council Regulation (EEC) No 3833/90⁽¹⁾ shall be given in box 7 of the certificate of origin form A, provided for in Article 78.

2 The certificate mentioned in paragraph 1 shall consist of the description of the goods as set out in paragraph 3 below followed by the stamp of the competent governmental authority, with the handwritten signature of the official authorized to certify the authenticity of the description of the goods given in box 7.

3 The description of the goods in box 7 of the certificate of origin shall be as follows, according to the product concerned:

- 'unmanufactured flue-cured tobacco Virginia type' or 'tabac brut ou non-fabriqué du type Virginia "flue-cured"',
- 'agave brandy "tequila", in containers holding two litres or less' or 'eau-de-vie d'agave "tequila" en recipients contenant deux litres ou moins',
- 'spirits produced from grapes, called "Pisco" in containers holding two litres or less' or 'eau-de-vie a base de raisins, appelée "Pisco" en recipients contenant deux litres ou moins',

— ‘spirit produced from grapes, called “Singani” in containers holding two litres or less’ or ‘eau-de-vie a base de raisins, appelée “Singani” en recipients contenant deux litres ou moins’.

4 By way of derogation from paragraphs 1 and 2 above, and without prejudice to paragraph 3, the stamp of the authorities competent to certify the authenticity of the description of the goods set out in paragraph 3 shall not be placed in box 7 of the certificate of origin form A if the authority empowered to issue the certificate of origin is the governmental authority empowered to issue the certificate of authenticity.

Article 85

1 A certificate of origin form A shall be submitted within 10 months of the date of issue by the governmental authorities of the exporting beneficiary country, to the customs authorities of the importing Member State where the products are presented.

2 Certificates of origin form A presented to the customs authorities after expiry of the period of validity stipulated in paragraph 1 may be accepted for the purpose of applying the tariff preferences specified in Article 66 where the failure to observe this period is due to *force majeure* or to exceptional circumstances.

3 Customs may also accept such certificates where the products have been presented to them before expiry of the said time limit.

Article 86

1 Products sent from a beneficiary country for exhibition in another country and sold for importation into the Community shall benefit on importation from the tariff preferences referred to in Article 66 on condition that the products meet the requirements of this section entitling them to be recognized as originating in the exporting beneficiary country and provided that it is shown to the satisfaction of the customs authorities that:

- a an exporter has consigned the products from the territory of the exporting beneficiary country direct to the country in which the exhibition is held;
- b the products have been sold or otherwise disposed of by that exporter to a person in the Community;
- c the products have been consigned to the Community in the state in which they were sent for exhibition;
- d the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2 A certificate of origin form A shall be produced to the customs authorities in the normal manner. The name and address of the exhibition shall be indicated thereon. Where necessary, additional documentary evidence of the nature of the products and the conditions under which they have been exhibited may be required.

3 Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organized for private purposes in shops or business premises with a view to the sale of foreign products, and during which the products remain under the supervision of the customs authorities.

Article 87

The certificate of origin form A shall be presented to the customs authorities of the Member State of importation in support of the customs declaration. They may also require the declaration for release for free circulation to be accompanied by a statement

from the importer to the effect that the products meet the conditions required for the tariff preferences referred to in Article 66.

Article 88

Without prejudice to Article 68 (3), where an unassembled or disassembled article falling within Chapter 84 or 85 of the Harmonized System is imported in several consignments on the conditions laid down by the customs authorities, at the request of the person declaring the goods to customs, it shall be considered to be a single article and a certificate of origin form A may be submitted for the whole article upon importation of the first consignment.

(b)

Form APR

Article 89

1 Notwithstanding Article 78, in the case of products which form the subject of postal consignments (including parcels), evidence of originating status within the meaning of this Regulation shall be supplied by form APR, a specimen of which is in Annex 18, provided that they consist only of originating products and that the value does not exceed ECU 3 000 per consignment, and on condition that the assistance specified in Article 78 (1) is forthcoming in respect of the said form.

2 Form APR shall be completed and signed by the exporter or, on his responsibility, by his authorized representative. The signature in box 6 of the form shall be handwritten.

3 A form APR shall be completed for each postal consignment. After completing and signing the form the exporter shall, in the case of consignments by parcel post, attach it to the dispatch note. In the case of consignment by letter post, the exporter shall insert the form inside the package.

4 If the goods contained in the consignment have already been subject to verification in the exporting country concerning the concept of 'originating products', the exporter may refer to this check in box 7 'Remarks' on form APR.

5 These provisions do not exempt exporters from complying with any other formalities required by customs or postal regulations.

6 Articles 85 and 87 shall apply to forms APR *mutatis mutandis*.

(c)

Other provisions concerning proof of origin

Article 90

Products sent as small packages by private persons to private persons or contained in travellers' personal luggage shall be admitted as originating products benefiting from the tariff preferences referred to in Article 66 without requiring the production of a certificate of origin form A or the completion of a form APR, provided that such imports are of a non-commercial nature and have been declared as meeting the conditions required for the application of that Article, and where there is no doubt as to the veracity of such declaration.

The total value of these products must not exceed ECU 215 in the case of small packages or ECU 600 in the case of the contents of travellers' personal luggage.

Article 91

1 When Article 70 is applied, proof of the originating status of products exported from a country of a regional group to another country of the same group to be used in further working or processing, or to be re-exported where no further working or processing takes place, shall be established by a certificate of origin form A or a form APR issued or made out in the first country.

2 The authorities of the beneficiary country responsible for issuing a certificate of origin form A for products in the manufacture of which products originating in another member of the same regional group are used, shall take into consideration the certificate of origin form A issued by the competent authorities of that other country or form APR made out there. The country of origin determined in accordance with Article 71 shall be entered in box 12 of the certificates of origin form A or box 8 of form APR.

3 Certificates of origin form A issued in this way must bear the endorsement 'cumul regional' or 'regional cumulation' in box 4.

Article 92

The discovery of slight discrepancies between the statements made in the certificate and those made in the documents produced to the customs office for the purpose of carrying out the formalities for importing the products shall not *ipso facto* render the certificate null and void, provided it is duly established that the certificate corresponds to the products presented.

Subsection 3

Methods of administrative cooperation

Article 93

1 The beneficiary countries shall inform the Commission of the European Communities of the names and addresses of the governmental authorities who may issue certificates of origin form A, together with specimens of stamps used by these authorities and the name and address of the governmental authorities responsible for carrying out verifications of forms A and forms APR.

2 The beneficiary countries shall also inform the Commission of the European Communities of the names and addresses of the governmental authorities who may issue the certificates of authenticity mentioned in Article 84, together with specimens of the stamp they use.

3 The Commission shall forward this information to the customs authorities of the Member States.

Article 94

For the purposes of the provisions concerning tariff preferences specified in Article 66, every beneficiary country shall comply or ensure compliance with the rules concerning the completion and issue of certificates of origin form A, the conditions for the use of form APR and those concerning administrative cooperation.

Article 95

1 Subsequent verifications of certificates of origin form A and forms APR shall be carried out at random or whenever the customs authorities have reasonable doubt as to the authenticity of the document or as to the accuracy of the information regarding the true origin of the products in question.

2 For the purposes of paragraph 1, the customs authorities shall return the certificate of origin form A or the form APR to the competent governmental authority in the exporting beneficiary country, giving where appropriate the reasons of form or substance for an inquiry. If the invoice has been submitted, such invoice or a copy thereof shall be attached to form APR. The customs authorities shall also forward any information that has been obtained suggesting that the particulars given on the said certificate or the said form are inaccurate.

If the authorities concerned decide to suspend the tariff preferences referred to in Article 66 pending the results of the verification, they shall grant release of the products subject to any precautionary measures judged necessary.

3 When an application for subsequent verification has been made in accordance with the provisions of paragraph 1, such verification shall be carried out and its results communicated to the customs authorities in the Community within a maximum of six months. The results shall make it possible to determine whether the certificate of origin form A or the form APR in question applies to the products actually exported and whether these products were in fact eligible to benefit from the tariff preferences referred to in Article 66.

4 In the case of certificates of origin form A issued in accordance with Article 91, the reply shall include the references of the certificates of origin form A or forms APR taken into consideration.

5 If in cases of reasonable doubt there is no reply within the six months specified in paragraph 3 or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, a second communication shall be sent to the competent authorities. If after the second communication, the results of the verification are not communicated to the requesting authorities within four months, or if these results do not allow the authenticity of the document in question or the real origin of the products to be determined, those authorities shall, except in the case of force majeure or in exceptional circumstances, refuse entitlement to the generalized preferences.

6 Where the verification procedure or any other available information appears to indicate that the provisions of this section are being contravened, the exporting beneficiary country on its own initiative or at the request of the Community shall carry out appropriate enquiries or arrange for such enquiries to be carried out with due urgency to identify and prevent such contraventions and for this purpose the beneficiary country concerned may invite the participation of the Community in these enquiries.

7 For the purpose of subsequent verification of certificates of origin form A, copies of the certificates as well as any export documents referring to them shall be kept for at least two years by the competent governmental authority in the exporting beneficiary country.

Article 96

The provisions of Article 75 (1) (c) and Article 80 are applicable only in so far as, in the context of the tariff preferences given by Austria, Finland, Norway, Sweden and Switzerland to certain products originating in developing countries, these countries apply provisions similar to those mentioned above.

Subsection 4

Final provision*Article 97*

Without prejudice to Article 87, certificates of origin form A together with documentary evidence of direct transport may be produced for a period of six months from the date on which a country or territory is admitted or readmitted as a GSP beneficiary, in respect of products referred to in the Council regulations and ECSC decisions for the year in question, which are either in transit or being held in the Community in temporary storage, under the customs warehousing procedure or in a free zone or free warehouse.

Section 2

Occupied Territories

Subsection 1

Definition of the concept of originating products*Article 98*

1 For the purposes of the provisions concerning tariff preferences granted by the Community to certain products originating in the Occupied Territories, the following products, on condition that they were transported direct within the meaning of Article 103, shall be considered as:

- a products originating in the Occupied Territories:
 - (i) products wholly obtained in those territories;
 - (ii) products obtained in those territories, in the manufacture of which products other than those wholly obtained in these territories are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 100. This condition shall not apply, however, to products which, within the meaning of this subsection, originate in the Community;
- b products originating in the Community:
 - (i) products wholly obtained in the Community;
 - (ii) products obtained in the Community, in the manufacture of which products other than those wholly obtained in the Community are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 100. This condition shall not apply, however, to products which, within the meaning of this subsection, originate in the Occupied Territories.

2 The term 'Occupied Territories' shall cover the West Bank of the River Jordan and the Gaza Strip, both occupied by Israel.

Article 99

The following shall be considered as wholly obtained in the Occupied Territories:

- (a) mineral products extracted from their soil or from their seabed;
- (b) vegetable products harvested there;
- (c) live animals born and raised there;
- (d) products from live animals raised there;
- (e) products obtained by hunting or fishing conducted there;
- (f) used articles collected there fit only for the recovery of raw materials;
- (g) waste and scrap resulting from manufacturing operations conducted therein;
- (h) products extracted from marine soil or subsoil outside their territorial waters, provided that the territory concerned has sole rights to work that soil or subsoil;
- (i) goods produced there exclusively from the products specified in subparagraphs (a) to (h).

Article 100

1 For the purposes of Article 98 (1) (a) (ii), and (b) (ii), non-originating materials shall be considered to have been sufficiently worked or processed when the product obtained is classified in a heading different from those in which all the non-originating materials used in its manufacture are classified, subject to paragraphs 2 and 3.

The second, third and fourth subparagraphs of Article 68 (1) shall apply.

2 For a product mentioned in columns 1 and 2 of the list in Annex 19, the conditions set out in column 3 for the product concerned must be fulfilled instead of the rule in paragraph 1.

- a The term 'value' in the list in Annex 19 shall mean the customs value at the time of the import of the non-originating materials used or, if this is not known and cannot be ascertained, the first ascertainable price paid for those materials in the territory concerned.

Where the value of the originating materials used needs to be established, the preceding subparagraph shall be applied *mutatis mutandis*.

- b The term 'ex-works price' in the list in Annex 19 shall mean the price paid to the manufacturer in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used in manufacture, minus any internal taxes which are, or may be, repaid when the product obtained is exported.

3 For the purposes of Article 98 (1) (a) (ii) and (b) (ii), the operations referred to in Article 68 (3) (a) to (h) shall be considered as insufficient working or processing to confer the status of originating products, whether or not there is a change of heading.

Article 101

In order to determine whether goods originate in the Occupied Territories, it shall not be necessary to establish whether the electrical power, fuel, plant and equipment, and machines and tools used to obtain such goods or any materials or products used in the course of production which do not enter and which were not intended to enter into the final composition of the goods originate in third countries or not.

Article 102

The provisions of Articles 73 and 74 shall apply to this section.

Article 103

1 The following shall be considered as transported direct from the Occupied Territories to the Community and from the Community to the Occupied Territories:

- a products transported without passing through another territory;
- b products transported through territories other than the Occupied Territories or the Community, with or without transshipment or temporary warehousing, provided that transport through those territories is justified for geographical reasons or exclusively on account of transport requirements and that the products:
 - have not been released for home use there, and
 - have not undergone operations other than unloading, reloading and any operation intended to keep them in good condition;
- c products which are transported by pipeline across territories other than that of the Occupied Territories.

2 Evidence that the conditions specified in paragraph 1 (b) have been fulfilled shall be supplied to the customs authorities in the Community or to the Chambers of Commerce of the Occupied Territories by the production of:

- a a single transport document drawn up in the Occupied Territories or in the Community covering the passage through the country of transit; or
- b a certification by the customs authorities of the country of transit:
 - giving an exact description of the products,
 - stating the dates of unloading and reloading of the products or of their embarkation or disembarkation, identifying the ships used,
 - certifying the conditions under which the goods remained in the transit country; or
- c failing these, any substantiating documents.

Article 104

The conditions set out in this subsection concerning the acquisition of originating status shall be fulfilled without interruption in the Community or the Occupied Territories.

If originating products exported from the Community or the Occupied Territories to another country are returned, they must be considered as non-originating unless it can be demonstrated to the satisfaction of the competent authorities that:

- the goods returned are the same goods as those exported, and
- they have not undergone any operation beyond that necessary to preserve them in good condition while in that country.

Subsection 2

Proof of origin

(a)

Movement certificate EUR.1

Article 105

Evidence of originating status, within the meaning of this section, shall be given by a movement certificate EUR.1, a specimen of which appears in Annex 21.

Article 106

1 A movement certificate EUR.1 shall be issued on written application by the exporter or, under the exporter's responsibility, his authorized representative. Such application shall be made on a form, a specimen of which appears in Annex 21, which shall be completed in accordance with the provision of this subsection.

Applications for movement certificates EUR.1 must be kept for at least two years by the Chambers of Commerce of the Occupied Territories.

2 The exporter or his representative shall submit with his request any appropriate supporting document proving that the products to be exported are such as to qualify for the issue of a movement certificate EUR.1.

He shall undertake to submit, at the request of the competent authorities, any supplementary evidence they may require for the purpose of establishing the correctness of the originating status of the products eligible for preferential treatment and shall undertake to agree to any inspection of his accounts and to any check on the circumstances in which the products were obtained by the said authorities.

3 A movement certificate EUR.1 may be issued only where it can serve as the documentary evidence required for the purposes of implementing the tariff preferences referred to in Article 98.

4 The movement certificate EUR.1 shall be issued by the Chambers of Commerce of the Occupied Territories or by the customs authorities of the exporting Member State, if the goods to be exported can be considered originating products within the meaning of this section.

5 Since the movement certificate EUR.1 constitutes the documentary evidence for the application of the preferential arrangements laid down, it shall be the responsibility of the Chambers of Commerce of the Occupied Territories or of the customs authorities of the exporting Member State to take any steps necessary to verify the origin of the goods and to check the other statements on the certificate.

6 For the purpose of verifying whether the conditions stated in paragraph 4 have been met, the Chambers of Commerce of the Occupied Territories or the customs authorities of the exporting Member State shall have the right to call for any documentary evidence or to carry out any check which they consider appropriate.

7 It shall be the responsibility of the Chambers of Commerce of the Occupied Territories or the customs authorities of the exporting Member State to ensure that the forms referred to in paragraph 1 are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions. To this end, the description of the products shall be indicated without leaving any blank lines. Where the space is not completely filled a horizontal line shall be drawn below the last line of the description, the empty space being crossed through.

8 The date of issue of the movement certificate must be indicated in the part of the certificate reserved for the customs authorities.

9 A movement certificate EUR.1 shall be issued by the Chambers of Commerce of the Occupied Territories or by the customs authorities of the exporting Member State when the products to which it relates are exported. It shall be made available to the exporter as soon as export has actually been carried out or ensured.

Article 107

1 In exceptional circumstances a movement certificate EUR.1 may also be issued after export of the products to which it relates if it was not issued at the time of export because of involuntary errors or omissions or special circumstances.

2 For the purposes of paragraph 1, the exporter's application shall:

- indicate the place and date of export of the products to which the certificate relates,
- certify that no movement certificate EUR.1 was issued at the time of export of the products in question, and state the reasons.

3 The Chambers of Commerce of the Occupied Territories or the customs authorities of the exporting Member State may issue a movement certificate EUR.1 retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.

Certificates issued retrospectively shall be endorsed with one of the following phrases:

- expedido a posteriori,
- udstedt efterfølgende,
- Nachträglich ausgestellt,
- Εκδοθέν εκ των υστέρων,
- Issued retrospectively,
- Délivré a posteriori,
- rilasciato a posteriori,
- afgegeven a posteriori,
- emitido a posteriori.

4 The endorsement referred to in paragraph 3 shall be inserted in the 'Remarks' box on the movement certificate EUR.1.

Article 108

1 In the event of the theft, loss or destruction of a movement certificate EUR.1, the exporter may apply to the Chambers of Commerce of the Occupied Territories or the customs authorities of the exporting Member State which issued it for a duplicate made out on the basis of the export documents in their possession.

2 The duplicate issued in this way shall be endorsed with one of the following words:

- DUPLICADO,
- DUPLIKAT,
- DUPLIKAT,
- ΑΝΤΙΓΡΑΦΟ,
- DUPLICATE,
- DUPLICATA,
- DUPLICATO,
- DUPLICAAT,
- SEGUNDA VIA.

3 The endorsement referred to in paragraph 2 shall be inserted in the 'Remarks' box on the movement certificate EUR.1.

4 The duplicate, which shall bear the date of issue of the original EUR.1 certificate, shall take effect as from that date.

Article 109

It shall at any time be possible to replace one or more movement certificates EUR.1 by one or more other movement certificates EUR.1 provided that this is done by the customs office in the Community where the goods are located.

Article 110

1 A movement certificate EUR.1 shall be submitted within 5 months of the date of issue by the Chambers of Commerce of the Occupied Territories to the customs authorities in the Member State where the products are presented.

2 A movement certificate EUR.1 which is submitted to the customs authorities of the Member State after the final date of presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit the certificate by the final date set is due to *force majeure* or exceptional circumstances.

3 In other cases of belated presentation, the customs authorities of the importing Member State may accept the certificates where the products have been submitted to them before the said final date.

Article III

1 Products sent or from the Occupied Territories for exhibition in a third country and sold after the exhibition for importation into the Community shall benefit on importation from the tariff preferences referred to in Article 98 on condition that they meet the requirements of this subsection entitling them to be recognized as originating in the Occupied Territories and provided that it is shown to the satisfaction of the customs authorities that:

- a an exporter has consigned these products from the Occupied Territories to the country in which the exhibition is held and has exhibited them there;
- b the products have been sold or otherwise disposed of by that exporter to a person in the Community;
- c the products have been consigned during the exhibition or immediately thereafter to the Community in the state in which they were sent for exhibition;
- d the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2 A movement certificate EUR.1 shall be produced to the customs authorities in the normal manner. The name and address of the exhibition shall be indicated thereon. Where necessary, additional documentary evidence of the nature of the products and the conditions under which they have been exhibited may be required.

3 Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organized for private purposes in shops or business premises with a view to the sale of foreign products, and during which the products remain under customs control.

Article 112

Movement certificates EUR.1 shall be submitted to the customs authorities in the Member State of importation in accordance with the procedures laid down by this section. Those authorities may require a translation of a certificate.

They may also require the declaration for release for free circulation to be accompanied by a statement from the importer to the effect that the products meet the conditions required for the implementation of the tariff preferences referred to in Article 98.

Article 113

Where, at the request of the declarant, an unassembled or disassembled article falling within Chapter 84 or 85 of the Harmonized System is imported in several consignments on the conditions laid down by the customs authorities, it shall be considered to be a single article and a movement certificate may be submitted for the whole article upon import of the first consignment.

Article 114

Movement certificates EUR.1 shall be kept by the customs authorities of the importing Member State in accordance with the rules in force.

(b)

Form EUR.2

Article 115

1 Notwithstanding Article 106, in the case of consignments containing only originating products whose value does not exceed ECU 2 820 per consignment, the evidence of originating status, within the meaning of this section, shall be given by a form EUR.2, a specimen of which appears in Annex 22.

2 Form EUR.2 shall be completed and signed by the exporter or, under the exporter's responsibility, by his authorized representative.

3 A form EUR.2 shall be completed for each consignment.

4 These provisions do not exempt exporters from complying with any other formalities required by customs or postal regulations.

5 The exporter who made out form EUR.2 shall submit at the request of the Chamber of Commerce of the Occupied Territories all supporting documents concerning the use of this form.

Article 116

The discovery of slight discrepancies between the statements made in the movement certificate EUR.1 or in the form EUR.2 and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the materials shall not *ipso facto* render the document null and void if it is duly established that the movement certificate EUR.1 or the form EUR.2 does correspond to the goods presented.

Article 117

1 The following may be imported into the Community as originating products within the meaning of this section without it being necessary to produce documents referred to in Article 105 or in Article 115:

- a products sent as small packages from private persons to private persons, provided that the value of the products does not exceed ECU 200;
- b products contained in travellers' personal luggage, provided that the value of the products does not exceed ECU 565.

2 These provisions shall be applied only when such imports are of a non-commercial nature and have been declared as meeting the conditions required for the application of the preferences laid down, and where there is no doubt as to the veracity of such declaration.

Subsection 3

Methods of administrative cooperation

Article 118

The Occupied Territories shall send to the Commission specimens of the stamps used by the Chambers of Commerce together with the addresses of those authorities competent to issue movement certificates EUR.1 and carry out the subsequent verification of these certificates and of forms EUR.2.

The Commission shall send this information to the customs authorities of the Member States.

Article 119

1 Subsequent verifications of EUR.1 certificates or of forms EUR.2 shall be carried out at random or whenever the customs authorities in the importing Member State or the Chambers of Commerce of the Occupied Territories have reasonable doubts as to the authenticity of the document or the accuracy of the information regarding the true origin of the goods in question.

2 In order to ensure the proper application of subsection 1, the Occupied Territories shall assist the Community by allowing the customs authorities of the Member States to check the authenticity of movement certificates EUR.1 and forms EUR.2 and the accuracy of the information concerning the actual origin of the products concerned.

3 For the purposes of paragraph 1, the customs authorities of the importing Member State or territory shall return the EUR.1 certificate or form EUR.2 or a copy thereof to the Chambers of Commerce of the Occupied Territories or to the customs authorities of the exporting Member State, giving, where appropriate, the reasons of substance or form for an inquiry.

The requesting authorities shall attach the relevant commercial documents or a copy thereof to the EUR.1 certificate or form EUR.2 and shall forward, in support of the request for a subsequent verification, any documents and information that have been obtained suggesting that the particulars given on the said certificate or the said form are inaccurate.

If the customs authorities in the importing Member State decide to suspend the application of preferential treatment while awaiting the results of the verification, they shall grant release of the goods subject to any precautionary measures judged necessary.

4 The customs authorities in the importing Member State or the Chambers of Commerce of the Occupied Territories shall be informed of the results of the verification within six months. These results must make it possible to determine whether the documents returned under paragraph 3 apply to the goods actually exported, and whether these goods can, in fact, qualify for application of the preferential arrangements.

The provisions of Article 95 (5) shall apply to this paragraph.

5 For the purposes of the subsequent verification of EUR.1 certificates, the Chambers of Commerce of the Occupied Territories or the customs authorities in the exporting Member State shall keep the export documents or copies of the certificates replacing them for at least two years.

Section 3

**Republics of Bosnia-Herzegovina, Croatia, Slovenia and
the territory of the former Yugoslav Republic of Macedonia**

Subsection 1

Definition of the concept of originating products*Article 120*

For the purposes of the provisions concerning tariff preferences granted by the Community to certain products originating in the Republics of Bosnia-Herzegovina, Croatia, Slovenia and the territory of the former Yugoslav Republic of Macedonia, hereinafter referred to as a 'beneficiary Republic', the following products, on condition that they were transported direct within the meaning of Article 125, shall be considered as:

1. products originating in a beneficiary Republic:
 - (a) products wholly obtained in a beneficiary Republic;
 - (b) products obtained in a beneficiary Republic in the manufacture of which products other than those wholly obtained in that Republic are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 122. This condition shall not apply, however, to products which, within the meaning of this subsection, originate in the Community, providing they have undergone, in the beneficiary Republic concerned, working or processing exceeding the insufficient working or processing referred to in Article 122 (3);
2. products originating in the Community:
 - (a) products wholly obtained in the Community;
 - (b) products obtained in the Community, in the manufacture of which products other than those wholly obtained in the Community are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 122. This condition shall not apply, however, to products which, within the meaning of this subsection originate in a beneficiary Republic, providing they have undergone, in the Community, working or processing exceeding the insufficient working or processing referred to in Article 122 (3).

Article 121

- 1 The items referred to in Article 67 (1) (a) to (k) shall be considered as wholly obtained either in a beneficiary Republic or in the Community.
- 2 The term 'its vessels' in Article 67 (1) (f) shall apply only to vessels:
 - which are registered or recorded in a Member State or in the beneficiary Republic concerned,
 - which sail under the flag of a Member State or of the beneficiary Republic concerned,
 - which are at least 50 %-owned by nationals of the Member States or the beneficiary Republic concerned or by a company with its head office in a Member State or in

- a beneficiary Republic, of which the manager, managers, Chairman of the board of directors or of the supervisory board, and the majority of the members of such a board, are nationals of the Member States or the beneficiary Republic and of which in addition, in the case of partnerships or limited companies, at least half the capital belongs to the Member States or the beneficiary Republic concerned or to public bodies or nationals of the Member States or of a beneficiary Republic,
- of which the captain and officers are all nationals of the Member States or of the beneficiary Republic concerned, and
 - of which at least 75 % of the crew are nationals of the Member States or of the beneficiary Republic concerned.
- 3 The terms ‘Community’ and ‘beneficiary Republic’ shall also cover their territorial waters. Sea-going vessels, including factory ships, on which the fish caught is worked or processed, shall be considered as part of the territory of the State to which they belong, provided that they satisfy the conditions set out in paragraph 2.

Article 122

1 For the purposes of Article 120, non-originating materials shall be considered to be sufficiently worked or processed when the product obtained is classified in a heading different from those in which all the non-originating materials used in its manufacture are classified, subject to the provisions of paragraphs 2 and 3.

The provisions of the second, third and fourth subparagraphs of Article 68 (1) shall apply.

- 2 For a product mentioned in columns 1 and 2 of the list in Annex 20, the conditions set out in column 3 for the product concerned must be fulfilled instead of the rule in paragraph 1.
- a Where in the list in Annex 20 a percentage rule is applied in determining the originating status of a product obtained in the Community or in a beneficiary Republic, the value added by the working or processing shall correspond to the ex-works price of the product obtained, less the customs value of third-country materials imported into the Community or a beneficiary Republic.
 - b The term ‘value’ in the list in Annex 20 shall mean the customs value at the time of the import of the non-originating materials used or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the territory concerned.

Where the value of the originating materials used needs to be established, the preceding subparagraph shall be applied *mutatis mutandis*.

- c The term ‘ex-works price’ in the list in Annex 20 shall mean the price paid for the product to the manufacturer in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used in manufacture, minus any internal taxes which are, or may be, repaid when the product obtained is exported.
- 3 For the purposes of paragraphs 1 and 2, the operations referred to in Article 68 (3) (a) to (h) shall be considered as insufficient working or processing to confer the status of originating products, whether or not there is a change of heading.

Article 123

In order to determine whether goods originate in a beneficiary Republic or in the Community it shall not be necessary to establish whether the electrical power, fuel, plant and equipment, and machines and tools used to obtain such goods or any materials or products used in the course of production which do not enter and which were not

intended to enter into the final composition of the goods originate in third countries or not.

Article 124

The provisions of Articles 73 and 74 shall apply to this section.

Article 125

1 The tariff preferences referred to in Article 120 shall apply only to originating products or materials which are transported between the territory of a beneficiary Republic and that of the Community without entering any other territory. However, goods originating in a beneficiary Republic or in the Community and constituting a single consignment may be transported through territory other than that of a beneficiary Republic or the Community with or without transshipment or temporary warehousing in such territory, provided that the goods have remained under the supervision of the customs authorities in the country of transit or of warehousing, and have not undergone operations other than unloading, reloading or any other operation designed to preserve them in good condition.

Products originating in the beneficiary Republic or in the Community may be transported by pipeline across territory other than that of the Community or of the beneficiary Republic.

2 Evidence that the conditions referred to in paragraph 1 have been fulfilled shall be supplied to the competent customs authorities by the production of:

- a a single transport document issued in the exporting country or territory covering the passage through the country of transit; or
- b a certificate issued by the customs authorities of the country of transit:
 - giving an exact description of the goods,
 - stating the dates of unloading and reloading of the goods or of their embarkation or disembarkation, identifying the ships used,
 - certifying the conditions under which the goods remained in the transit country; or
- c failing these, any substantiating documents.

Article 126

The conditions set out in this subsection concerning the acquisition of originating status shall be fulfilled without interruption in the Community or a beneficiary Republic.

If originating goods exported from the Community or a beneficiary Republic to another country are returned, they shall be considered as non-originating unless it can be demonstrated to the satisfaction of the customs authorities that:

- the goods returned are the same goods as those exported, and
- they have not undergone any operation beyond that necessary to preserve them in good condition while in that country.

Subsection 2

Proof of origin

(a)

Movement certificate EUR.1

Article 127

Evidence of originating status of products, within the meaning of this section, shall be given by a movement certificate EUR.1, a specimen of which appears in Annex 21.

Article 128

1 A movement certificate EUR.1 shall be issued on written application by the exporter or, under the exporter's responsibility, his authorized representative. Such application shall be made on a form, a specimen of which appears in Annex 21, which shall be completed in accordance with the provisions of this subsection.

Applications for movement certificates EUR.1 must be kept for at least two years by the customs authorities of the exporting Member State or beneficiary Republic.

2 The provisions of Article 106 (2) shall apply.

3 A movement certificate EUR.1 may be issued only where it can serve as the documentary evidence required for the purpose of implementing the tariff preferences referred to in Article 120.

4 The movement certificate EUR.1 shall be issued by the customs authorities of the exporting Member State or beneficiary Republic, if the goods can be considered originating products within the meaning of this section.

5 In cases where the goods are considered originating products within the meaning of Article 120 (1) (b), last sentence, or (2) (b), last sentence, the movement certificates EUR.1 shall be issued subject to the presentation of the proof of origin previously issued or made out. This proof of origin must be kept for at least two years by the customs authorities of the exporting Member State or beneficiary Republic.

6 Since the movement certificate EUR.1 constitutes the documentary evidence for the application of the tariff preferences referred to in Article 120, it shall be the responsibility of the customs authorities of the exporting Member State or beneficiary Republic to take any steps necessary to verify the origin of the goods and to check the other statements on the certificate.

7 For the purpose of verifying whether the conditions stated in paragraphs 4 and 5 have been met, the customs authorities of the exporting Member State or beneficiary Republic shall have the right to call for any documentary evidence or to carry out any check which they consider appropriate.

8 It shall be the responsibility of the customs authorities of the exporting Member State or beneficiary Republic to ensure that the form referred to in Article 127 is duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions. To this end, the description of the products must be indicated without leaving any blank lines. Where the space is not completely filled a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

9 The date of issue of the movement certificate must be indicated in the part of the certificate reserved for the customs authorities.

10 A movement certificate EUR.1 shall be issued by the customs authorities of the exporting Member State or beneficiary Republic when the products to which it relates are exported. It shall be made available to the exporter as soon as export has actually been carried out or ensured.

11 In the cases of the Republic of Bosnia-Herzegovina and the territory of the former Yugoslav Republic of Macedonia, the references to the 'customs authorities' in this and the following articles shall be understood as referring to the Chambers of Economy for as long as the Chambers of Economy of those republics perform the functions in question.

Article 129

The provisions of Articles 107 to 109 shall apply to this section.

Article 130

1 A movement certificate EUR.1 shall be submitted within five months of the date of issue by the customs authorities in the exporting Member State or beneficiary Republic, to the customs authorities of the importing Member State or beneficiary Republic where the products are entered.

2 A movement certificate EUR.1 which is submitted to the customs authorities of the importing Member State or beneficiary Republic after the final date of presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit the certificate by the final date set is due to force majeure or exceptional circumstances.

3 In other cases of belated presentation, the customs authorities of the importing Member State or beneficiary Republic may accept the certificates where the products have been submitted to them before the said final date.

Article 131

1 Products sent from the Community or from a beneficiary Republic for exhibition in another country and sold after the exhibition for importation into the Community shall benefit on importation from the tariff preferences referred to in Article 120 on condition that the goods meet the requirements of subsection 1 entitling them to be recognized as originating in the Community or in a beneficiary Republic and provided that it is shown to the satisfaction of the customs authorities that:

- a an exporter has consigned these products from the Community or from a beneficiary Republic to the country in which the exhibition is held and has exhibited them there;
- b the products have been sold or otherwise disposed of by that exporter to a person in a beneficiary Republic or in the Community;
- c the products have been consigned during the exhibition or immediately thereafter to a beneficiary Republic or to the Community in the state in which they were sent for exhibition;
- d the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2 The provisions of Article 111 (2) and (3) shall apply.

Article 132

Movement certificates EUR.1 shall be submitted to the customs authorities in the importing Member State or beneficiary Republic, in accordance with the procedures laid down by that Member State or by that beneficiary Republic. The said authorities may require a translation of a certificate.

They may also require the import declaration to be accompanied by a statement from the importer to the effect that the products meet the conditions required for the tariff preferences referred to in Article 120.

Article 133

Without prejudice to Article 122 (3), where, at the request of the declarant, an unassembled or disassembled article falling within Chapter 84 and 85 of the Harmonized System is imported in several consignments on the conditions laid down by the customs authorities, it shall be considered to be a single article and a movement certificate may be submitted for the whole article upon import of the first consignment.

Article 134

Movement certificates EUR.1 shall be kept by the customs authorities of the importing Member State or beneficiary Republic in accordance with the rules in force in the Community or that beneficiary Republic.

(b)

Form EUR.2

Article 135

1 Notwithstanding Article 127, in the case of consignments containing only originating products whose value does not exceed ECU 3 000 per consignment, the evidence of originating status within the meaning of subsection 1 shall be given by a form EUR.2, a specimen of which appears in Annex 22.

2 Form EUR.2 shall be completed and signed by the exporter or, under the exporter's responsibility, by his authorized representative. If the goods contained in the consignment have already been subject to verification in the exporting Member State or territory by reference to the definition of the concept of originating products, the exporter may refer to this check in the 'remarks' box of form EUR.2.

3 A form EUR.2 shall be completed for each consignment.

4 These provisions do not exempt exporters from complying with any other formalities required by customs or postal regulations.

5 The exporter who made out the form EUR.2 shall submit at the request of the customs authorities of the exporting Member State or beneficiary Republic all supporting documents concerning the use of this form.

Article 136

The following originating products within the meaning of subsection 1, shall be eligible on importation into the Community or into a beneficiary Republic, for the tariff preferences referred to in Article 120 without it being necessary to produce the documents referred to in Article 127 or in Article 135:

- (a) products sent as small packages from private persons to private persons, provided that the value of the products does not exceed ECU 215;
- (b) products contained in travellers' personal luggage, provided that the value of the products does not exceed ECU 600.

The provisions of Article 117(2) and (3) shall apply to this section.

Subsection 3

Methods of Administrative Cooperation

Article 137

The beneficiary Republics shall send the Commission specimens of the stamps used together with the addresses of the customs authorities competent to issue movement certificates EUR.1 and carry out the subsequent verification of these certificates and of forms EUR.2. The Commission shall forward this information to the customs authorities of the Member States.

Article 138

1 Subsequent verifications of EUR.1 certificates or of forms EUR.2 shall be carried out at random or whenever the customs authorities of the importing Member State or beneficiary Republic have reasonable doubts as to the authenticity of the document or the accuracy of the information regarding the true origin of the goods in question.

2 In order to ensure the proper application of these provisions, the beneficiary Republic and the Member States of the Community shall assist each other, through their respective customs authorities, in checking the authenticity of movement certificates EUR.1 and forms EUR.2 and the accuracy of the information concerning the true origin of the products concerned.

3 For the purposes of paragraph 1, the customs authorities of the importing Member State or beneficiary Republic shall return the EUR.1 certificate or form EUR.2 or a copy thereof to the customs authorities of the exporting country, giving, where appropriate, the reasons of substance or form for an inquiry.

The requesting authorities shall attach to the certificate EUR.1 or form EUR.2 the invoice or a copy thereof, if it has been produced, and shall forward any documents and information that have been obtained suggesting that the particulars given on the said certificate or the said form are inaccurate.

If the customs authorities of the importing Member State decide to suspend the tariff preferences specified in Article 120 while awaiting the results of the verification, they shall grant release of the products subject to any precautionary measures considered necessary.

4 The customs authorities of the importing Member State or of the beneficiary Republic shall be informed of the results of the verification within a maximum of six months. These results must make it possible to determine whether the documents returned under paragraph 3 apply to the products actually exported, and whether these products were, in fact, eligible for the tariff preferences referred to in Article 120.

If in cases of reasonable doubt there is no reply within six months of the date of the verification request, or if the reply does not contain sufficient information to determine the authenticity of the document in question or the true origin of the products, the

requesting authorities shall refuse, except in the case of *force majeure* or exceptional circumstances, refuse entitlement to the preferential treatment.

5 For the purpose of the subsequent verification of EUR.1 certificates, the customs authorities of the exporting country shall keep copies of the certificates, as well as any export documents referring to them, for at least two years.

Subsection 4

Ceuta and Melilla

Article 139

1 The term ‘Community’ used in this section does not cover Ceuta or Melilla. The term ‘products originating in the Community’ does not cover products originating in these areas.

2 Subsections 1 to 3 of this section shall apply *mutatis mutandis* to products originating in Ceuta and Melilla, subject to the particular conditions set out in Article 140.

Article 140

1 The following paragraphs shall apply instead of Article 120 and references to that Article shall apply *mutatis mutandis* to this Article.

2 Providing they have been transported direct in accordance with the provisions of Article 125, the following shall be considered as:

- a products originating in Ceuta and Melilla:
 - (i) products wholly obtained in Ceuta and Melilla;
 - (ii) products obtained in Ceuta and Melilla in the manufacture of which products other than those referred to in (i) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 122. This condition shall not apply, however, to products which, within the meaning of subsection 1, originate in the Community or in a beneficiary Republic, provided they undergo, in Ceuta and Melilla, working or processing which exceeds the insufficient working or processing set out in Article 122 (3);
- b products originating in a beneficiary Republic:
 - (i) products wholly obtained in a beneficiary Republic;
 - (ii) products obtained in a beneficiary Republic in the manufacture of which products other than those referred to in (i) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 122. This condition shall not apply, however, to products which, within the meaning of subsection 1, originate in Ceuta and Melilla or the Community provided they undergo working or processing which exceeds the insufficient working or processing set out in Article 122 (3).

3 Ceuta and Melilla shall be considered as a single territory.

4 The exporter or his authorized representative shall enter the name of the beneficiary Republic concerned and ‘Ceuta and Melilla’ in box 2 of the movement certificate EUR.1.

Status: This is the original version (as it was originally adopted).

In addition, in the case of products originating in Ceuta and Melilla, the originating status shall be indicated in box 4 of the movement certificate EUR.1.

5 The Spanish customs authorities shall be responsible for the application of these provisions in Ceuta and Melilla.

(1) OJ No L 370, 31. 12. 1990, p. 86.