

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down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (repealed)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 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;

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- 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

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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:

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- 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;

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- 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.

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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.

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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

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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.



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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<sup>(1)</sup> 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.

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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

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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.

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### 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

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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.

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