

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down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (repealed)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

[<sup>F1</sup>CHAPTER 2

**Preferential origin**

Section 2

[<sup>F2</sup>**Beneficiary countries or territories to which preferential tariff measures adopted unilaterally by the Community for certain countries or territories apply]**

Subsection 2

**Proof of origin**

(b)

*INVOICE DECLARATION*

[<sup>F1</sup>*Article 116*

- 1 The invoice declaration may be made out:
  - a by an approved Community exporter within the meaning of Article 117, or
  - b by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed EUR 6 000, and on condition that the assistance referred to in Article 110(1) shall apply to this procedure.
- 2 An invoice declaration may be made out if the products concerned can be considered as originating in the Community or in a [<sup>F2</sup>beneficiary country or territory] and fulfil the other requirements of this section.
- 3 The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the customs or other competent governmental authorities of the exporting country, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this section.
- 4 An invoice declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or any other commercial document, the declaration, the

---

*Status: Point in time view as at 01/01/2014.*

*Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), Article 116. (See end of Document for details)*

---

text of which appears in Annex 22, using one of the linguistic versions set out in that Annex and in accordance with the provisions of the domestic law of the exporting country. If the declaration is handwritten, it shall be written in ink, in printed characters.

5 Invoice declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 117 shall not be required to sign such declarations provided that he gives the customs authorities a written undertaking that he accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript by him.

6 In the cases referred to in paragraph 1(b), the use of an invoice declaration shall be subject to the following special conditions:

- a an invoice declaration shall be made out for each consignment;
- b if the goods contained in the consignment have already been subject to verification in the exporting country by reference to the definition of 'originating products', the exporter may refer to this check in the invoice declaration.

The provisions of the first subparagraph shall not exempt exporters from complying with any other formalities required under customs or postal regulations.]

---

#### **Textual Amendments**

- F1** Substituted by Commission Regulation (EC) No 1602/2000 of 24 July 2000 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).
- F2** Substituted by Commission Regulation (EC) No 444/2002 of 11 March 2002 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code and Regulations (EC) No 2787/2000 and (EC) No 993/2001 (Text with EEA relevance).

**Status:**

Point in time view as at 01/01/2014.

**Changes to legislation:**

There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), Article 116.