

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down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (repealed)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

[^{F1}CHAPTER 2

Preferential origin

[^{F2}Section 1

Generalised system of preferences

Sub-section 1

General provisions

Article 66

This section lays down the rules concerning the definition of the concept of ‘originating products’, the procedures and the methods of administrative cooperation related thereto, for the purposes of the application of the scheme of generalised tariff preferences (GSP) granted by the European Union by Regulation (EC) No 732/2008⁽¹⁾ to developing countries (‘the scheme’).

Article 67

1 For the purposes of this Section and Section 1A of this Chapter the following definitions shall apply:

- a ‘beneficiary country’ means a country or territory listed in Regulation (EC) No 732/2008; the term ‘beneficiary country’ shall also cover and cannot exceed the limits of the territorial sea of that country or territory within the meaning of the United Nations Convention on the Law of the Sea (Montego Bay Convention, 10 December 1982);
- b ‘manufacture’ means any kind of working or processing including assembly;
- c ‘material’ means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- d ‘product’ means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- e ‘goods’ means both materials and products;

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- f ‘bilateral cumulation’ means a system that allows products which according to this Regulation originate in the European Union, to be considered as originating materials in a beneficiary country when they are further processed or incorporated into a product in that beneficiary country;
- g ‘cumulation with Norway, Switzerland or Turkey’ means a system that allows products which originate in Norway, Switzerland or Turkey to be considered as originating materials in a beneficiary country when they are further processed or incorporated into a product in that beneficiary country and imported into the European Union;
- h ‘regional cumulation’ means a system whereby products which according to this Regulation originate in a country which is a member of a regional group are considered as materials originating in another country of the same regional group (or a country of another regional group where cumulation between groups is possible) when further processed or incorporated in a product manufactured there;
- i ‘extended cumulation’ means a system, conditional upon the granting by the Commission, on a request lodged by a beneficiary country and whereby certain materials, originating in a country with which the European Union has a free-trade agreement in accordance with Article XXIV of the General Agreement on Tariffs and Trade (GATT) in force, are considered to be materials originating in the beneficiary country concerned when further processed or incorporated in a product manufactured in that country;
- j ‘fungible materials’ means materials that are of the same kind and commercial quality, with the same technical and physical characteristics, and which cannot be distinguished from one another once they are incorporated into the finished product;
- k ‘regional group’ means a group of countries between which regional cumulation applies;
- l ‘customs value’ means the value as determined in accordance with the 1994 Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on Customs Valuation);
- m ‘value of materials’ in the list in Annex 13a means 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 beneficiary country. Where the value of the originating materials used needs to be established, this point shall be applied *mutatis mutandis*;
- n ‘ex-works price’ means the price paid for the product ex-works to the manufacturer in whose undertaking the last working or processing is carried out, provided that the price includes the value of all the materials used and all other costs related to its production, minus any internal taxes which are, or may be, repaid when the product obtained is exported.

Where the actual price paid does not reflect all costs related to the manufacturing of the product which are actually incurred in the beneficiary country, the ex-works price means the sum of all those costs, minus any internal taxes which are, or may be, repaid when the product obtained is exported;
- o ‘maximum content of non-originating materials’ means the maximum content of non-originating materials which is permitted in order to consider a manufacture as working or processing sufficient to confer originating status on the product. It may be expressed as a percentage of the ex-works price of the product or as a percentage of the net weight of these materials used falling under a specified group of chapters, chapter, heading or sub-heading;
- p ‘net weight’ means the weight of the goods themselves without packing materials and packing containers of any kind;

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- q 'chapters', 'headings' and 'sub-headings' mean the chapters, the headings and sub-headings (four- or six-digit codes) used in the nomenclature which makes up the Harmonized System with the changes pursuant to the Recommendation of 26 June 2004 of the Customs Cooperation Council;
- r 'classified' refers to the classification of a product or material under a particular heading or sub-heading of the Harmonized System;
- s 'consignment' means products which are either:
 - sent simultaneously from one exporter to one consignee; or
 - covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such document, by a single invoice;
- t 'exporter' means a person exporting the goods to the European Union or to a beneficiary country who is able to prove the origin of the goods, whether or not he is the manufacturer and whether or not he himself carries out the export formalities;
- u 'registered exporter' means an exporter who is registered with the competent authorities of the beneficiary country concerned for the purpose of making out statements on origin for the purpose of exporting under the scheme;
- v 'statement on origin' means a statement made out by the exporter indicating that the products covered by it comply with the rules of origin of the scheme, for the purpose of allowing either the person declaring the goods for release for free circulation in the European Union to claim the benefit of preferential tariff treatment or the economic operator in a beneficiary country importing materials for further processing in the context of cumulation rules to prove the originating status of such goods.

2 For the purpose of point (n) of paragraph 1, where the last working or processing has been subcontracted to a manufacturer, the term 'manufacturer' referred to in the first sub-paragraph of point (n) of paragraph 1 may refer to the enterprise that has employed the subcontractor.

Article 68

1 In order to ensure the proper application of the scheme beneficiary countries shall undertake:

- a to put in place and to maintain the necessary administrative structures and systems required for the implementation and management in that country of the rules and procedures laid down in this section, including where appropriate the arrangements necessary for the application of cumulation;
- b that their competent authorities will cooperate with the Commission and the customs authorities of the Member States.

2 The cooperation referred to in point (b) of paragraph 1 shall consist of:

- a providing all necessary support in the event of a request by the Commission for the monitoring by it of the proper management of the scheme in the country concerned, including verification visits on the spot by the Commission or the customs authorities of the Member States;
- b without prejudice to Articles 97g and 97h, verifying the originating status of products and the compliance with the other conditions laid down in this section, including visits on the spot, where requested by the Commission or the customs authorities of the Member States in the context of origin investigations.

3 The beneficiary countries shall submit to the Commission the undertaking referred to in paragraph 1.

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Article 69

1 Beneficiary countries shall notify the Commission of the names and addresses of the authorities situated in their territory which are:

- a part of the governmental authorities of the country concerned, or act under the authority of the government, and empowered to register exporters and to withdraw them from the record of registered exporters;
- b part of the governmental authorities of the country concerned and empowered to support the Commission and the customs authorities of the Member States through the administrative co-operation as provided for in this section.

2 Beneficiary countries shall inform the Commission immediately of any changes to the information notified under paragraph 1.

3 The Commission shall establish an electronic data-base of registered exporters on the basis of the information supplied by the governmental authorities of beneficiary countries and the customs authorities of Member States.

Only the Commission shall have an access to the data-base and the data contained therein. The authorities referred to in the first sub-paragraph shall ensure that data communicated to the Commission are kept up to date, and are complete and accurate.

The data processed in the data-base referred to in the first sub-paragraph shall be disclosed to the public via the internet, with the exception of the confidential information contained in boxes 2 and 3 of the application to become a registered exporter referred to in Article 92.

Personal data processed in the data-base referred to in the first sub-paragraph and by Member States pursuant to this Section shall be transferred or made available to third countries or international organisations only in accordance with Article 9 of Regulation (EC) No 45/2001.

4 This Regulation shall in no way affect the level of protection of individuals with regard to the processing of personal data under the provisions of European Union and national law and, in particular, does not alter either the obligations of Member States relating to their processing of personal data under Directive 95/46/EC or the obligations of the European Union institutions and bodies relating to their processing of personal data under Regulation (EC) No 45/2001 when fulfilling their responsibilities.

Identification and registration data of exporters, constituted by the set of data listed in points 1, 3 (relating to description of activities), 4 and 5 of Annex 13c shall be published by the Commission on the internet only if exporters have freely given prior specific and informed written consent.

Exporters shall be provided with the information laid down in Article 11 of Regulation (EC) No 45/2001.

The rights of persons with regard to their registration data listed in Annex 13c and processed in national systems shall be exercised in accordance with the law of the Member State which stored their personal data implementing Directive 95/46/EC.

The rights of persons with regard to the processing of personal data in the central data-base referred to in paragraph 3 shall be exercised in accordance with Regulation (EC) No 45/2001.

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The national supervisory data protection authorities and the European Data Protection Supervisor, each acting within the scope of their respective competences, shall cooperate actively and ensure coordinated supervision of the database referred to in paragraph 3.

Article 70

1 The Commission will publish in the *Official Journal of the European Union* (C series) the list of beneficiary countries and the date on which they are considered to meet the conditions referred to in Articles 68 and 69. The Commission will update this list when a new beneficiary country fulfils the same conditions.

2 Products originating within the meaning of this section in a beneficiary country shall benefit, on release for free circulation in the European Union, from the scheme only on condition that they were exported on or after the date specified in the list referred to in paragraph 1.

3 The beneficiary country shall be considered to comply with Articles 68 and 69 on the date on which it has submitted the undertaking referred to in Article 68(1) and made the notification referred to in Article 69(1).

Article 71

Failure by the competent authorities of a beneficiary country to comply with Articles 68(1), 69(2), 91, 92, 93 or 97g or systematic failure to comply with Article 97h(2) may, in accordance with Article 16 of Regulation (EC) No 732/2008, entail temporary withdrawal of preferences under the scheme for that country.

Sub-section 2

Definition of the concept of originating products

Article 72

The following products shall be considered as originating in a beneficiary country:

- (a) products wholly obtained in that country within the meaning of Article 75;
- (b) products obtained in that country incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing within the meaning of Article 76.

Article 73

1 The conditions set out in this sub-section for acquiring originating status shall be fulfilled in the beneficiary country concerned.

2 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:

- a the products returned are the same as those which were exported, and
- b they have not undergone any operations beyond that necessary to preserve them in good condition while in that country or while being exported.

Article 74

1 The products declared for release for free circulation in the European Union shall be the same products as exported from the beneficiary country in which they are considered to

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originate. They shall not have been altered, transformed in any way or subjected to operations other than operations to preserve them in good condition, prior to being declared for release for free circulation. Storage of products or consignments and splitting of consignments may take place where carried out under the responsibility of the exporter or of a subsequent holder of the goods and the products remain under customs supervision in the country(ies) of transit.

2 Compliance with paragraph 1 shall be considered as satisfied unless the customs authorities have reason to believe the contrary; in such cases, the customs authorities may request the declarant to provide evidence of compliance, which may be given by any means, including contractual transport documents such as bills of lading or factual or concrete evidence based on marking or numbering of packages or any evidence related to the goods themselves.

3 Paragraphs 1 and 2 shall apply *mutatis mutandis* when cumulation under Articles 84, 85 or 86 applies.

Article 75

- 1 The following shall be considered as wholly obtained in a beneficiary country:
- a mineral products extracted from its soil or from its seabed;
 - b plants and vegetable products grown or harvested there;
 - c live animals born and raised there;
 - d products from live animals raised there;
 - e products from slaughtered animals born and raised there;
 - f products obtained by hunting or fishing conducted there;
 - g products of aquaculture where the fish, crustaceans and molluscs are born and raised there;
 - h products of sea fishing and other products taken from the sea outside any territorial sea by its vessels;
 - i products made on board its factory ships exclusively from the products referred to in point (h);
 - j used articles collected there fit only for the recovery of raw materials;
 - k waste and scrap resulting from manufacturing operations conducted there;
 - l products extracted from the seabed or below the seabed which is situated outside any territorial sea but where it has exclusive exploitation rights;
 - m goods produced there exclusively from products specified in points (a) to (l).

2 The terms ‘its vessels’ and ‘its factory ships’ in paragraph 1(h) and (i) shall apply only to vessels and factory ships which meet each of the following requirements:

- a they are registered in the beneficiary country or in a Member State,
- b they sail under the flag of the beneficiary country or of a Member State,
- c they meet one of the following conditions:
 - (i) they are at least 50 % owned by nationals of the beneficiary country or of Member States, or
 - (ii) they are owned by companies:
 - which have their head office and their main place of business in the beneficiary country or in Member States, and
 - which are at least 50 % owned by the beneficiary country or Member States or public entities or nationals of the beneficiary country or Member States.

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3 The conditions of paragraph 2 may each be fulfilled in Member States or in different beneficiary countries insofar as all the beneficiary countries benefit from regional cumulation in accordance with Article 86(1) and (5). In this case, the products shall be deemed to have the origin of the beneficiary country under which flag the vessel or factory ship sails in accordance with point (b) of paragraph 2.

The first sub-paragraph shall apply only provided that the provisions of Article 86(2) (b) and (c) have been fulfilled.

Article 76

1 Without prejudice to Articles 78 and 79, products which are not wholly obtained in the beneficiary country concerned within the meaning of Article 75 shall be considered to originate there, provided that the conditions laid down in the list in Annex 13a for the goods concerned are fulfilled.

2 If a product which has acquired originating status in a country in accordance with paragraph 1 is further processed in that country and used as a material in the manufacture of another product, no account shall be taken of the non-originating materials which may have been used in its manufacture.

Article 77

1 The determination of whether the requirements of Article 76(1) are met, shall be carried out for each product.

However, where the relevant rule is based on compliance with a maximum content of non-originating materials, in order to take into account fluctuations in costs and currency rates, the value of the non-originating materials may be calculated on an average basis as set out in paragraph 2.

2 In the case referred to in the second sub-paragraph of paragraph 1, an average ex-works price of the product and average value of non-originating materials used shall be calculated respectively on the basis of the sum of the ex-works prices charged for all sales of the products carried out during the preceding fiscal year and the sum of the value of all the non-originating materials used in the manufacture of the products over the preceding fiscal year as defined in the country of export, or, where figures for a complete fiscal year are not available, a shorter period which should not be less than three months.

3 Exporters having opted for calculations on an average basis shall consistently apply such a method during the year following the fiscal year of reference, or, where appropriate, during the year following the shorter period used as a reference. They may cease to apply such a method where during a given fiscal year, or a shorter representative period of no less than three months, they record that the fluctuations in costs or currency rates which justified the use of such a method have ceased.

4 The averages referred to in paragraph 2 shall be used as the ex-works price and the value of non-originating materials respectively, for the purpose of establishing compliance with the maximum content of non-originating materials.

Article 78

1 Without prejudice to paragraph 3, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 76 are satisfied:

- a preserving operations to ensure that the products remain in good condition during transport and storage;

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- b breaking-up and assembly of packages;
- c washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
- d ironing or pressing of textiles and textile articles;
- e simple painting and polishing operations;
- f husking and partial or total milling of rice; polishing and glazing of cereals and rice;
- g operations to colour or flavour sugar or form sugar lumps; partial or total milling of crystal sugar;
- h peeling, stoning and shelling, of fruits, nuts and vegetables;
- i sharpening, simple grinding or simple cutting;
- j sifting, screening, sorting, classifying, grading, matching (including the making-up of sets of articles);
- k simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- l affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- m simple mixing of products, whether or not of different kinds; mixing of sugar with any material;
- n simple addition of water or dilution or dehydration or denaturation of products;
- o simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- p a combination of two or more of the operations specified in points (a) to (o);
- q slaughter of animals.

2 For the purposes of paragraph 1, operations shall be considered simple when neither special skills nor machines, apparatus or tools especially produced or installed for those operations are required for their performance.

3 All the operations carried out in a beneficiary country on a given product shall be taken into account when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

Article 79

1 By way of derogation from Article 76 and subject to paragraphs 2 and 3 of this Article, non-originating materials which, according to the conditions set out in the list, in Annex 13a are not to be used in the manufacture of a given product may nevertheless be used, provided that their total value or net weight assessed for the product does not exceed:

- a 15 % of the weight of the product for products falling within Chapters 2 and 4 to 24 of the Harmonized System, other than processed fishery products of Chapter 16;
- b 15 % of the ex-works price of the product for other products, except for products falling within Chapters 50 to 63 of the Harmonized System, for which the tolerances mentioned in Notes 6 and 7 of Part I of Annex 13a, shall apply.

2 Paragraph 1 shall not allow to exceed any of the percentages for the maximum content of non-originating materials as specified in the rules laid down in the list in Annex 13a.

3 Paragraphs 1 and 2 shall not apply to products wholly obtained in a beneficiary country within the meaning of Article 75. However, without prejudice to Article 78 and 80(2), the tolerance provided for in those paragraphs shall nevertheless apply to the sum of all the materials which are used in the manufacture of a product and for which the rule laid down in the list in Annex 13a for that product requires that such materials be wholly obtained.

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Article 80

1 The unit of qualification for the application of the provisions of this section shall be the particular product which is considered as the basic unit when determining classification using the Harmonized System.

2 When a consignment consists of a number of identical products classified under the same heading of the Harmonized System, each individual item shall be taken into account when applying the provisions of this section.

3 Where, under General Interpretative rule 5 of the Harmonized System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

Article 81

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 ex-works price thereof, shall be regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

Article 82

Sets, as defined in General Interpretative rule 3 of the Harmonized System, shall be regarded as originating when all the component products are originating products.

When a set is composed of originating and non- originating products, the set as a whole shall however be regarded as originating, provided that the value of the non-originating products does not exceed 15 % of the ex-works price of the set.

Article 83

In order to determine whether a product is an originating product, no account shall be taken of the origin of the following which might be used in its manufacture:

- (a) energy and fuel;
- (b) plant and equipment;
- (c) machines and tools;
- (d) any other goods which do not enter, and which are not intended to enter, into the final composition of the product.

Sub-section 3

Cumulation

Article 84

Bilateral cumulation shall allow products originating in the European Union to be considered as materials originating in a beneficiary country when incorporated into a product manufactured in that country, provided that the working or processing carried out there goes beyond the operations described in Article 78(1).

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Article 85

1 In so far as Norway, Switzerland and Turkey grant generalised tariff preferences to products originating in the beneficiary countries and apply a definition of the concept of origin corresponding to that set out in this section, cumulation with Norway, Switzerland or Turkey shall allow products originating in Norway, Switzerland or Turkey to be considered as materials originating in a beneficiary country provided that the working or processing carried out there goes beyond the operations described in Article 78(1).

2 Paragraph 1 shall apply on condition that Turkey, Norway and Switzerland grant, by reciprocity, the same treatment to products originating in beneficiary countries which incorporate materials originating in the European Union.

3 Paragraph 1 shall not apply to products falling within Chapters 1 to 24 of the Harmonized System.

4 The Commission will publish in the *Official Journal of the European Union* (C series) the date on which the conditions laid down in paragraphs 1 and 2 are fulfilled.

Article 86

1 Regional cumulation shall apply to the following four separate regional groups:

- a Group I: Brunei, Cambodia, Indonesia, Laos, Malaysia, Philippines, Singapore, Thailand, Vietnam;
- b Group II: Bolivia, Colombia, Costa Rica, Ecuador, El Salvador, Guatemala, Honduras, Nicaragua, Panama, Peru, Venezuela;
- c Group III: Bangladesh, Bhutan, India, Maldives, Nepal, Pakistan, Sri Lanka;
- d Group IV: Argentina, Brazil, Paraguay and Uruguay.

2 Regional cumulation between countries within the same group shall apply only where the following conditions are fulfilled:

- a for the purpose of regional cumulation between the countries of a regional group the rules of origin laid down in this Section apply.

Where the qualifying operation laid down in Part II of Annex 13a is not the same for all countries involved in cumulation, the origin of products exported from one country to another country of the regional group for the purpose of regional cumulation shall be determined on the basis of the rule which would apply if the products were being exported to the European Union;

- b the countries of the regional group have undertaken:
 - (i) to comply or ensure compliance with this Section, and
 - (ii) to provide the administrative cooperation necessary to ensure the correct implementation of this Section both with regard to the European Union and between themselves;
- c the undertakings referred to in point (b) have been notified to the Commission by the Secretariat of the regional group concerned or another competent joint body representing all the members of the group in question.

Where countries in a regional group have already before 1 January 2011 complied with points (b) and (c) of the first sub-paragraph, a new undertaking shall not be required.

3 The materials listed in Annex 13b shall be excluded from the regional cumulation provided for in paragraph 2 in the case where:

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- a the tariff preference applicable in the European Union is not the same for all the countries involved in the cumulation; and
- b the materials concerned would benefit, through cumulation, from a tariff treatment more favourable than the one they would benefit from if directly exported to the European Union.

4 Regional cumulation between countries in the same regional group shall apply only under the condition that the working or processing carried out in the beneficiary country where the materials are further processed or incorporated goes beyond the operations described in Article 78(1) and, in the case of textile products, also beyond the operations set out in Annex 16.

Where the condition laid down in the first sub-paragraph is not fulfilled, the products shall have as country of origin the country of the regional group which accounts for the highest share of the customs value of the materials used originating in other countries of the regional group.

Where the country of origin is determined pursuant to the second sub-paragraph, that country shall be stated as country of origin on the proof of origin made out by the exporter of the product to the European Union, or, until the application of the registered exporter system, issued by the authorities of the beneficiary country of exportation.

5 At the request of the authorities of a Group I or Group III beneficiary country, regional cumulation between countries of those groups may be granted by the Commission, provided that the Commission is satisfied that each of the following conditions is met:

- a the conditions laid down in paragraph 2(a) are met, and
- b the countries to be involved in such regional cumulation have undertaken and jointly notified to the Commission their undertaking:
 - (i) to comply or ensure compliance with this Section, and
 - (ii) to provide the administrative cooperation necessary to ensure the correct implementation of this Section both with regard to the European Union and between themselves.

The request referred to in the first sub-paragraph shall be supported with evidence that the conditions laid down in that sub-paragraph are met. It shall be addressed to the Commission. The Commission will decide on the request taking into account all the elements related to the cumulation deemed relevant, including the materials to be cumulated.

6 Where products manufactured in a beneficiary country of Group I or Group III using materials originating in a country belonging to the other group are to be exported to the European Union, the origin of those products shall be determined as follows:

- a materials originating in a country of one regional group shall be considered as materials originating in a country of the other regional group when incorporated in a product obtained there, provided that the working or processing carried out in the latter beneficiary country goes beyond the operations described in Article 78(1) and, in the case of textile products, also beyond the operations set out in Annex 16.
- b where the condition laid down in point (a) is not fulfilled, the products shall have as country of origin the country participating in the cumulation which accounts for the highest share of the customs value of the materials used originating in other countries participating in the cumulation.

Where the country of origin is determined pursuant to point (b) of the first sub-paragraph, that country shall be stated as country of origin on the proof of origin made

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out by the exporter of the product to the European Union or, until the application of the registered exporter system, issued by the authorities of the beneficiary country of exportation.

7 At the request of any beneficiary country's authorities, extended cumulation between a beneficiary country and a country with which the European Union has a free-trade agreement in accordance with Article XXIV of the General Agreement on Tariffs and Trade (GATT) in force, may be granted by the Commission, provided that each of the following conditions is met:

- a the countries involved in the cumulation have undertaken to comply or ensure compliance with this Section and to provide the administrative co-operation necessary to ensure the correct implementation of this Section both with regard to the European Union and also between themselves.
- b the undertaking referred to in point (a) has been notified to the Commission by the beneficiary country concerned.

The request referred to in the first sub-paragraph shall contain a list of the materials concerned by the cumulation and shall be supported with evidence that the conditions laid down in points (a) and (b) of the first sub-paragraph are met. It shall be addressed to the Commission. Where the materials concerned change, another request shall be submitted.

Materials falling within Chapters 1 to 24 of the Harmonized System shall be excluded from extended cumulation.

8 In cases of extended cumulation referred to in paragraph 7, the origin of the materials used and the documentary proof of origin applicable shall be determined in accordance with the rules laid down in the relevant free-trade agreement. The origin of the products to be exported to the European Union shall be determined in accordance with the rules of origin laid down in this Section.

In order for the obtained product to acquire originating status, it shall not be necessary that the materials originating in a country with which the European Union has a free-trade agreement and used in a beneficiary country in the manufacture of the product to be exported to the European Union have undergone sufficient working or processing, provided that the working or processing carried out in the beneficiary country concerned goes beyond the operations described in Article 78(1).

9 The Commission will publish in the *Official Journal of the European Union* (C series) the following:

- a the date on which the cumulation between countries of Group I and Group III provided for in paragraph 5 takes effect, the countries involved in that cumulation and, where appropriate, the list of materials in relation to which the cumulation applies.
- b the date on which the extended cumulation takes effect, the countries involved in that cumulation and the list of materials in relation to which the cumulation applies.

Article 87

Where bilateral cumulation or cumulation with Norway, Switzerland or Turkey is used in combination with regional cumulation, the product obtained shall acquire the origin of one of the countries of the regional group concerned, determined in accordance with the first and the second sub-paragraphs of Article 86 (4).

Article 88

1 Sub-sections 1 and 2 shall apply *mutatis mutandis* to:

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- a exports from the European Union to a beneficiary country for the purposes of bilateral cumulation;
- b exports from one beneficiary country to another for the purposes of regional cumulation as provided for in Article 86(1) and (5), without prejudice to the second sub-paragraph of Article 86(2) (a).

2 If originating and non-originating fungible materials are used in the working or processing of a product, the customs authorities of the Member States may, at the written request of economic operators, authorise the management of materials in the European Union using the accounting segregation method for the purpose of subsequent export to a beneficiary country within the framework of bilateral cumulation, without keeping the materials on separate stocks.

3 The customs authorities of the Member States may make the granting of authorisation referred to in paragraph 2 subject to any conditions they deem appropriate.

The authorisation shall be granted only if by use of the method referred to in paragraph 2 it can be ensured that, at any time, the number of products obtained which could be considered as 'originating in the European Union' is the same as the number that would have been obtained by using a method of physical segregation of the stocks.

If authorised, the method shall be applied and the application thereof shall be recorded on the basis of the general accounting principles applicable in the European Union.

4 The beneficiary of the method referred to in paragraph 2 shall make out or, until the application of the registered exporter system, apply for proofs of origin for the quantity of products which may be considered as originating in the European Union. At the request of the customs authorities of the Member States, the beneficiary shall provide a statement of how the quantities have been managed.

5 The customs authorities of the Member States shall monitor the use made of the authorisation referred to in paragraph 2.

They may withdraw the authorisation in the following cases:

- a the beneficiary makes improper use of the authorisation in any manner whatsoever, or
- b the beneficiary fails to fulfil any of the other conditions laid down in this section or section 1A.

Sub-section 4

Derogations

Article 89

1 Upon Commission's initiative or in response to a request from a beneficiary country, a beneficiary country may be granted a temporary derogation from the provisions of this section where:

- a internal or external factors temporarily deprive it of the ability to comply with the rules for the acquisition of origin provided for in Article 72 where it could do so previously; or
- b it requires time to prepare itself to comply with the rules for the acquisition of origin provided for in Article 72.

2 The temporary derogation shall be limited to the duration of the effects of the internal or external factors giving rise to it or the length of time needed for the beneficiary country to achieve compliance with the rules.

Status: Point in time view as at 01/01/2011.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 2. (See end of Document for details)

3 A request for a derogation shall be made in writing to the Commission. It shall state the reasons, as indicated in paragraph 1, why a derogation is required and shall contain appropriate supporting documents.

4 When a derogation is granted, the beneficiary country concerned shall comply with any requirements laid down as to information to be provided to the Commission concerning the use of the derogation and the management of the quantities for which the derogation is granted.

Sub-section 5

Procedures at export in the beneficiary country

Article 90

The scheme shall apply in the following cases:

- (a) in cases of goods satisfying the requirements of this section exported by a registered exporter within the meaning of Article 92;
- (b) in cases of any consignment of one or more packages containing originating products exported by any exporter, where the total value of the originating products consigned does not exceed EUR 6 000.

Article 91

1 The competent authorities of the beneficiary country shall establish and keep up to date at all times an electronic record of registered exporters located in that country. The record shall be immediately updated where an exporter is withdrawn from the register in accordance with Article 93(2).

2 The record shall contain the following information:

- a name and full address of the place where Registered Exporter is established/resides, including the identifier of the country or territory (ISO alpha 2 country code);
- b number of Registered Exporter;
- c products intended to be exported under the scheme (indicative list of Harmonized System chapters or headings as considered appropriate by the applicant);
- d dates as from and until when the exporter is/was registered;
- e the reason for withdrawal (registered exporter's request /withdrawal by competent authorities). This data shall only be available to competent authorities.

3 The competent authorities of the beneficiary countries shall notify the Commission of the national numbering system used for designating registered exporters. The number shall begin with ISO alpha 2 country code.

Article 92

To be registered, exporters shall lodge an application with the competent authorities of the beneficiary country referred to in Article 69(1)(a), using the form a model of which is set out in Annex 13c. By the completion of the form exporters give consent to the storage of the information provided in the database of the Commission and to the publication of non-confidential data on the internet.

The application shall be accepted by the competent authorities only if it is complete.

Status: Point in time view as at 01/01/2011.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 2. (See end of Document for details)

Article 93

1 Registered exporters who no longer meet the conditions for exporting any goods under the scheme, or no longer intend to export such goods, shall inform the competent authorities in the beneficiary country who shall immediately remove them from the record of registered exporters kept in that beneficiary country.

2 Without prejudice to the system of penalties and sanctions applicable in the beneficiary country, where registered exporters intentionally or negligently draw up, or cause to be drawn up, a statement on origin or any supporting document which contains incorrect information which leads to irregularly or fraudulently obtaining the benefit of preferential tariff treatment, the beneficiary country's competent authorities shall withdraw the exporter from the record of registered exporters kept by the beneficiary country concerned.

3 Without prejudice to the possible impact of irregularities found on pending verifications, withdrawal from the record of registered exporters shall take effect for the future, i.e. in respect of statements made out after the date of withdrawal.

4 Exporters who have been removed from the record of registered exporters by the competent authorities in accordance with paragraph 2 may only be re-introduced into the record of registered exporters once they have proved to the competent authorities in the beneficiary country that they remedied the situation which led to their withdrawal.

Article 94

- 1 Exporters, registered or not, shall comply with the following obligations:
- a they shall maintain appropriate commercial accounting records for production and supply of goods qualifying for preferential treatment;
 - b they shall keep available all evidence relating to the material used in the manufacture;
 - c they shall keep all customs documentation relating to the material used in the manufacture;
 - d they shall keep for at least three years from the end of the year in which the statement on origin was made out, or more if required by national law, records of:
 - (i) the statements on origin they made out; and
 - (ii) their originating and non-originating materials, production and stock accounts.

The records referred to in point (d) of the first sub-paragraph may be electronic but shall allow the materials used in the manufacture of the exported products to be traced and their originating status to be confirmed.

2 The obligations provided for in paragraph 1 shall also apply to suppliers who provide exporters with suppliers' declarations certifying the originating status of the goods they supply.

Article 95

1 A statement on origin shall be made out by the exporter when the products to which it relates are exported, if the goods concerned can be considered as originating in the beneficiary country concerned or another beneficiary country in accordance with the second sub-paragraph of Article 86(4) or with point (b) of the first sub-paragraph of Article 86(6).

2 By derogation from paragraph 1, a statement on origin may exceptionally be made out after exportation (retrospective statement) on condition that it is presented in the Member State of declaration for release for free circulation no longer than two years after the export.

Status: Point in time view as at 01/01/2011.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 2. (See end of Document for details)

3 The statement on origin shall be provided by the exporter to its customer in the European Union and shall contain the particulars specified in Annex 13d. A statement on origin shall be made out in either English or French.

It may be made out on any commercial document allowing to identify the exporter concerned and the goods involved.

4 When cumulation under Articles 84, 86(1), or 86(5) and (6) applies, the exporter of a product in the manufacture of which materials originating in a party with which cumulation is permitted are used shall rely on the statement on origin provided by its supplier. In these cases, the statement on origin made out by the exporter shall, as the case may be, contain the indication 'EU cumulation', 'regional cumulation' or 'Cumul UE', 'cumul regional'.

5 When cumulation under Article 85 applies, the exporter of a product in the manufacture of which materials originating in a party with which cumulation is permitted are used shall rely on the proof of origin provided by its supplier and issued in accordance with the provisions of the GSP rules of origin of Norway, Switzerland or Turkey, as the case may be. In this case, the statement on origin made out by the exporter shall contain the indication 'Norway cumulation', 'Switzerland cumulation', 'Turkey cumulation' or 'Cumul Norvège', 'Cumul Suisse', 'Cumul Turquie'.

6 When extended cumulation under Article 86(7) and (8) applies, the exporter of a product in the manufacture of which materials originating in a party with which extended cumulation is permitted are used shall rely on the proof of origin provided by its supplier and issued in accordance with the provisions of the relevant free-trade agreement between the European Union and the party concerned.

In this case, the statement on origin made out by the exporter shall contain the indication 'extended cumulation with country x' or 'cumul étendu avec le pays x'.

Article 96

1 A statement on origin shall be made out for each consignment.

2 A statement on origin shall be valid for twelve months from the date of its making out by the exporter.

3 A single statement on origin may cover several consignments if the goods meet the following conditions:

- a they are dismantled or non assembled products within the meaning of General Interpretative rule 2(a) of the Harmonized System,
- b they are falling within Section XVI or XVII or heading 7308 or 9406 of the Harmonized System, and
- c they are intended to be imported by instalments.

Sub-section 6

Procedures at release for free circulation in the European Union

Article 97

1 The customs declaration for release for free circulation shall make reference to the statement on origin. The statement on origin shall be kept at the disposal of the customs authorities, which may request its submission for the verification of the declaration. Those

Status: Point in time view as at 01/01/2011.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 2. (See end of Document for details)

authorities may also require a translation of the statement into the official language, or one of the official languages, of the Member State concerned.

2 Where the application of the scheme is requested by the declarant, without a statement on origin being in its possession at the time of the acceptance of the customs declaration for release for free circulation, that declaration shall be considered as being incomplete within the meaning of Article 253(1) and treated accordingly.

3 Before declaring goods for release for free circulation, the declarant shall take due care that the goods comply with the rules in this section by, in particular, checking:

- (i) in the data-base referred to in Article 69(3) that the exporter is registered to make statements on origin, except where the total value of the originating products consigned does not exceed EUR 6 000, and
- (ii) that the statement on origin is made out in accordance with Annex 13d.

Article 97a

1 The following products shall be exempted from the obligation to make out and produce a statement on origin:

- a products sent as small packages from private persons to private persons, the total value of which does not exceed EUR 500;
- b products forming part of travellers' personal luggage, the total value of which does not exceed EUR 1 200.

2 The products referred to in paragraph 1 shall meet the following conditions:

- a they are not imported by way of trade;
- b they have been declared as meeting the conditions for benefiting from the scheme;
- c there is no doubt as to the veracity of the declaration referred to in point (b).

3 For the purposes of point (a) of paragraph 2, imports shall not be considered as imports by way of trade if all the following conditions are met:

- a the imports are occasional;
- b the imports consist solely of products for the personal use of the recipients or travellers or their families;
- c it is evident from the nature and quantity of the products that no commercial purpose is in view.

Article 97b

1 The discovery of slight discrepancies between the particulars included in a statement on origin and those mentioned in the documents submitted to the customs authorities for the purpose of carrying out the formalities for importing the products shall not *ipso facto* render the statement on origin null and void if it is duly established that that document does correspond to the products concerned.

2 Obvious formal errors such as typing errors on a statement on origin shall not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in that document.

3 Statements on origin which are submitted to the customs authorities of the importing country after the period of validity mentioned in Article 96 may be accepted for the purpose of applying the tariff preferences, where failure to submit these documents by the final date set is due to exceptional circumstances. In other cases of belated presentation, the customs authorities

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of the importing country may accept the statements on origin where the products have been presented to customs before the said final date.

Article 97c

1 The procedure referred to in Article 96(3) shall apply for a period determined by the customs authorities of the Member States.

2 The customs authorities of the Member States of importation supervising the successive releases for free circulation shall verify that the successive consignments are part of the dismantled or non-assembled products for which the statement on origin has been made out.

Article 97d

1 Where products have not yet been released for free circulation, a statement on origin may be replaced by one or more replacement statements on origin, made out by the holder of the goods, for the purpose of sending all or some of the products elsewhere within the customs territory of the Community or, where applicable, to Norway, Switzerland or Turkey. For being entitled to make out replacement statements on origin, holders of the goods need not be registered exporters themselves.

2 Where a statement on origin is replaced, the original statement on origin shall indicate the following:

- a the particulars of the replacement statement(s) on origin;
- b the names and addresses of the consignor;
- c the consignee(s) in the European Union.

The original statement on origin shall be marked as 'Replaced' or 'Remplacée', as the case may be.

3 On the replacement statement on origin the following shall be indicated:

- a all particulars of the re-consigned products;
- b the date on which the original statement on origin was made out;
- c all the necessary mentions as specified under Annex 13d;
- d the name and address of the consignor of the products in the European Union;
- e the name and address of the consignee in the European Union, Norway, Switzerland or Turkey;
- f the date and place of the replacement.

The person making out the replacement statement on origin may attach a copy of the initial statement on origin to the replacement statement on origin.

4 Paragraphs 1, 2 and 3 shall apply *mutatis mutandis* to statements replacing statements on origin that are themselves replacement statements on origin. Paragraphs 1, 2 and 3 shall apply *mutatis mutandis* to replacement statements made out by consignors of the products in Norway, Switzerland or Turkey.

5 In the case of products which benefit from the tariff preferences under a derogation granted in accordance with the provisions of Article 89 the replacement provided for in this Article shall apply only when such products are intended for the European Union. Where the product concerned has acquired originating status through regional cumulation, a replacement statement on origin may only be made out for sending products to Norway, Switzerland or Turkey where these countries apply the same regional cumulation rules as the European Union.

Status: Point in time view as at 01/01/2011.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 2. (See end of Document for details)

6 Paragraphs 1, 2 and 3 shall apply mutatis mutandis to statements replacing statements on origin further to the splitting of a consignment carried out in accordance with Article 74.

Article 97e

1 The customs authorities may, where they have doubts with regard to the originating status of the products request the declarant to produce, within a reasonable time period which they shall specify, any available evidence for the purpose of verifying the accuracy of the indication on origin of the declaration or the compliance with the conditions under Article 74.

2 The customs authorities may suspend the application of the preferential tariff measure for the duration of the verification procedure laid down in Article 97h where:

- a the information provided by the declarant is not sufficient to confirm the originating status of the products or the compliance with the conditions laid down in Article 73 or Article 74,
- b the declarant does not reply within the time period allowed for provision of the information referred to in paragraph 1.

3 While awaiting either the information requested from the declarant, referred to in paragraph 1, or the results of the verification procedure, referred to in paragraph 2, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.

Article 97f

1 The customs authorities of the Member State of importation shall refuse entitlement to the scheme, without being obliged to request any additional evidence or send a request for verification to the beneficiary country where:

- a the goods are not the same as those mentioned in the statement on origin;
- b the declarant fails to submit a statement on origin for the products concerned, where such a statement is required;
- c without prejudice to point (b) of Article 90 and to Article 97d(1), the statement on origin in possession of the declarant has not been made out by an exporter registered in the beneficiary country;
- d the statement on origin is not made out in accordance with Annex 13d;
- e the conditions of Article 74 are not met.

2 The customs authorities of the Member State of importation shall refuse entitlement to the scheme, following a request for verification within the meaning of Article 97h addressed to the competent authorities of the beneficiary country, where the customs authorities of the Member State of importation:

- a have received a reply according to which the exporter was not entitled to make out the statement on origin;
- b have received a reply according to which the products concerned are not originating in a beneficiary country or the conditions of Article 73 were not met;
- c had reasonable doubt as to the validity of the statement on origin or the accuracy of the information provided by the declarant regarding the true origin of the products in question when they made the request for verification, and
 - (i) have received no reply within the time period permitted in accordance with Article 97h; or
 - (ii) have received a reply not providing adequate answers to the questions raised in the request.

Status: Point in time view as at 01/01/2011.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 2. (See end of Document for details)

Sub-section 7

Control of origin

Article 97g

1 For the purpose of ensuring compliance with the rules concerning the originating status of products, the competent authorities of the beneficiary country shall carry out:

- a verifications of the originating status of products at the request of the customs authorities of the Member States,
- b regular controls on exporters on their own initiative.

To the extent that Norway, Switzerland and Turkey have concluded an agreement with the European Union stating that they shall provide each other with the necessary support in matters of administrative cooperation, the first sub-paragraph shall apply *mutatis mutandis* to requests sent to the authorities of Norway, Switzerland and Turkey for the verification of replacement statements on origin made out on their territory, with a view to requesting these authorities to further liaise with the competent authorities in the beneficiary country.

Extended cumulation shall only be permitted under Article 86(7) and (8), if a country with which the European Union has a free-trade agreement in force has agreed to provide the beneficiary country with its support in matters of administrative cooperation in the same way as it would provide such support to the customs authorities of the Member States in accordance with the relevant provisions of the free-trade agreement concerned.

2 The controls referred to in point (b) of paragraph 1 shall ensure the continued compliance of exporters with their obligations. They shall be carried out at intervals determined on the basis of appropriate risk analysis criteria. For that purpose, the competent authorities of the beneficiary countries shall require exporters to provide copies or a list of the statements on origin they have made out.

3 The competent authorities of the beneficiary countries shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts and, where appropriate, those of producers supplying him, including at the premises, or any other check considered appropriate.

Article 97h

1 Subsequent verifications of statements on origin shall be carried out at random or whenever the customs authorities of the Member States have reasonable doubts as to their authenticity, the originating status of the products concerned or the fulfilment of other requirements of this section.

Where the customs authorities of a Member State request the cooperation of the competent authorities of a beneficiary country to carry out a verification of the validity of statements on origin, the originating status of products, or of both, it shall, where appropriate, indicate on its request the reasons why it has reasonable doubts on the validity of the statement on origin or the originating status of the products.

A copy of the statement on origin and any additional information or documents suggesting that the information given on that statement is incorrect may be forwarded in support of the request for verification.

The requesting Member State shall set a 6-month initial deadline to communicate the results of the verification, starting from the date of the verification request, with the

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Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 2. (See end of Document for details)

exception of requests sent to Norway, Switzerland or Turkey for the purpose of verifying replacement statements on origin made out in their territories on the basis of a statement on origin made out in a beneficiary country, for which this deadline shall be extended to eight months.

2 If in cases of reasonable doubt there is no reply within the period specified in paragraph 1 or if the reply does not contain sufficient information to determine the real origin of the products, a second communication shall be sent to the competent authorities. This communication shall set a further deadline of not more than 6 months.

Sub-section 8

Other provisions

Article 97i

- 1 Sub-sections 5, 6 and 7 shall apply *mutatis mutandis* to:
 - a exports from the European Union to a beneficiary country for the purpose of bilateral cumulation;
 - b exports from one beneficiary country to another for the purpose of regional cumulation as provided for in Article 86(1) and (5).
- 2 European Union exporters shall be considered by the customs authority of a Member State at the exporter's request as a registered exporter for the purposes of the scheme where the exporter fulfils the following conditions:
 - a the exporter has an EORI number in accordance with Articles 4k to 4t;
 - b the exporter has the status of 'approved exporter' under a preferential arrangement;
 - c the exporter provides in its request addressed to the customs authority of the Member State the following data set out in the form a model of which appears at Annex 13c:
 - (i) the details set out in boxes 1 and 4;
 - (ii) the undertaking set out in box 5.

Article 97j

- 1 Sub-sections 1, 2 and 3 shall apply *mutatis mutandis* in determining whether products may be regarded as originating in a beneficiary country when exported to Ceuta or Melilla or as originating in Ceuta and Melilla when exported to a beneficiary country for the purposes of bilateral cumulation.
- 2 Sub-sections 5, 6 and 7 shall apply *mutatis mutandis* to products exported from a beneficiary country to Ceuta or Melilla and to products exported from Ceuta and Melilla to a beneficiary country for the purposes of bilateral cumulation.
- 3 The Spanish customs authorities shall be responsible for the application of sub-sections 1, 2, 3, 5, 6 and 7 in Ceuta and Melilla.
- 4 For the purposes mentioned in paragraphs 1 and 2, Ceuta and Melilla shall be regarded as a single territory.]

Status: Point in time view as at 01/01/2011.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 2. (See end of Document for details)

Textual Amendments

- F2** Substituted by [Commission Regulation \(EU\) No 1063/2010 of 18 November 2010 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

*f³*Section 1A

Procedures and methods of administrative cooperation applicable until the application of the registered exporter system

Sub-section 1

General principles

Article 97k

- 1 Every beneficiary country shall comply or ensure compliance with:
 - a the rules on the origin of the products being exported, laid down in Section 1;
 - b the rules for completion and issue of certificates of origin Form A, a specimen of which is set out in Annex 17;
 - c the provisions for the use of invoice declarations, a specimen of which is set out in Annex 18;
 - d the provisions concerning methods of administrative cooperation referred to in Article 97s;
 - e the provisions concerning granting of derogations referred to in Article 89.
- 2 The competent authorities of the beneficiary countries shall cooperate with the Commission or the Member States by, in particular:
 - a providing all necessary support in the event of a request by the Commission for the monitoring by it of the proper management of the scheme in the country concerned, including verification visits on the spot by the Commission or the customs authorities of the Member States;
 - b without prejudice to Articles 97s and 97t, verifying the originating status of products and the compliance with the other conditions laid down in this section, including visits on the spot, where requested by the Commission or the customs authorities of the Member States in the context of origin investigations.
- 3 Where, in a beneficiary country, a competent authority for issuing certificates of origin Form A is designated, documentary proofs of origin are verified, and certificates of origin Form A for exports to the European Union are issued, that beneficiary country shall be considered to have accepted the conditions laid down in paragraph 1.
- 4 When a country or territory is admitted or readmitted as a beneficiary country in respect of products referred to in Regulation (EC) No 732/2008, goods originating in that country or territory shall benefit from the generalised system of preferences on condition that they were exported from the beneficiary country or territory on or after the date referred to in Article 97s.

Status: Point in time view as at 01/01/2011.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 2. (See end of Document for details)

5 A proof of origin shall be valid for 10 months from the date of issue in the exporting country and shall be submitted within the said period to the customs authorities of the importing country.

Sub-section 2

Procedures at export in the beneficiary country

Article 97l

1 Certificates of origin Form A, a model of which is set out in Annex 17, shall be issued on written application from the exporter or its authorised representative, together with any other appropriate supporting documents proving that the products to be exported qualify for the issue of a certificate of origin Form A.

2 The certificate shall be made available to the exporter as soon as the export has taken place or is ensured. However, a certificate of origin Form A may exceptionally be issued after exportation of the products to which it relates, if:

- a it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
- b it is demonstrated to the satisfaction of the competent governmental authorities that a certificate of origin Form A was issued but was not accepted at importation for technical reasons.

3 The competent governmental authorities may issue a certificate retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding export file and that a certificate of origin Form A satisfying the provisions of this section was not issued when the products in question were exported. Box 4 of certificates of origin Form A issued retrospectively must contain the endorsement 'Issued retrospectively' or 'Délivré à posteriori'.

4 In the event of the theft, loss or destruction of a certificate of origin Form A, the exporter may apply, to the competent governmental authorities which issued it, for a duplicate to be made out on the basis of the export documents in their possession. Box 4 of a duplicate Form A issued in this way must be endorsed with the word 'Duplicate' or 'Duplicata', together with the date of issue and the serial number of the original certificate. The duplicate takes effect from the date of the original.

5 For the purposes of verifying whether the product for which a certificate of origin Form A is requested complies with the relevant rules of origin, the competent governmental authorities shall be entitled to call for any documentary evidence or to carry out any check which they consider appropriate.

6 Completion of box 2 of the certificate of origin Form A shall be optional. Box 12 shall bear the mention 'European Union' or the name of one of the Member States. 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 competent governmental authorities issuing the certificate, as well as the signature of the exporter's authorised signatory to be entered in box 12, shall be handwritten.

Article 97m

1 The invoice declaration may be made out by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not

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Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 2. (See end of Document for details)

exceed EUR 6 000, and provided that the administrative cooperation referred to in Article 97k (2) applies to this procedure.

2 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.

3 An invoice declaration shall be made out by the exporter in either French or English by typing, stamping or printing on the invoice, the delivery note or any other commercial document, the declaration, the text of which appears in Annex 18. If the declaration is handwritten, it shall be written in ink in printed characters. Invoice declarations shall bear the original signature of the exporter in manuscript.

4 The use of an invoice declaration shall be subject to the following conditions:

- a one 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 that verification in the invoice declaration.

5 When cumulation under Articles 84, 85 or 86 applies, the competent governmental authorities of the beneficiary country called on to issue a certificate of origin Form A for products in the manufacture of which materials originating in a party with which cumulation is permitted are used shall rely on the following:

- in the case of bilateral cumulation, on the proof of origin provided by the exporter's supplier and issued in accordance with the provisions of sub-section 5,
- in the case of cumulation with Norway, Switzerland or Turkey, on the proof of origin provided by the exporter's supplier and issued in accordance with the GSP rules of origin of Norway, Switzerland or Turkey, as the case may be,
- in the case of regional cumulation, on the proof of origin provided by the exporter's supplier, namely a certificate of origin Form A, a model of which appears at Annex 17 or, as the case may be, an invoice declaration, the text of which appears in Annex 18,
- in the case of extended cumulation, on the proof of origin provided by the exporter's supplier and issued in accordance with the provisions of the relevant free-trade agreement between the European Union and the country concerned.

In the cases referred to in the first, second, third and fourth indent of the first subparagraph, Box 4 of certificate of origin Form A shall, as the case may be, contain the indication 'EU cumulation', 'Norway cumulation', 'Switzerland cumulation', 'Turkey cumulation', 'regional cumulation', 'extended cumulation with country x' or 'Cumul UE', 'Cumul Norvège', 'Cumul Suisse', 'Cumul Turquie', 'cumul régional', 'cumul étendu avec le pays x'.

Sub-section 3

Procedures at release for free circulation in the European Union

Article 97n

1 Certificates of origin Form A or invoice declarations shall be submitted to the customs authorities of the Member States of importation in accordance with the procedures concerning the customs declaration.

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Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 2. (See end of Document for details)

2 Proofs of origin which are submitted to the customs authorities of the importing country after the period of validity mentioned in Article 97k (5) may be accepted for the purpose of applying the tariff preferences, where failure to submit these documents by the final date set is due to exceptional circumstances. In other cases of belated presentation, the customs authorities of the importing country may accept the proofs of origin where the products have been presented to customs before the said final date.

Article 97o

1 Where, at the request of the importer and on the conditions laid down by the customs authorities of the importing Member State, dismantled or non-assembled products within the meaning of General rule 2(a) for the interpretation of the Harmonized System and falling within Section XVI or XVII or heading 7308 or 9406 of the Harmonized System are imported by instalments, a single proof of origin for such products may be submitted to the customs authorities on importation of the first instalment.

2 At the request of the importer and having regard to the conditions laid down by the customs authorities of the importing Member State, a single proof of origin may be submitted to the customs authorities at the importation of the first consignment when the goods:

- a are imported within the framework of frequent and continuous trade flows of a significant commercial value;
- b are the subject of the same contract of sale, the parties of this contract established in the exporting country or in the Member State(s);
- c are classified in the same code (eight digits) of the Combined Nomenclature;
- d come exclusively from the same exporter, are destined for the same importer, and are made the subject of entry formalities at the same customs office of the same Member State.

This procedure shall be applicable for a period determined by the competent customs authorities.

Article 97p

1 When originating products are placed under the control of a customs office of a single Member State, it shall be possible to replace the original proof of origin by one or more certificates of origin Form A for the purpose of sending all or some of these products elsewhere within the European Union or, where applicable, to Norway, Switzerland or Turkey.

2 Replacement certificates of origin Form A shall be issued by the customs office under whose control the products are placed. The replacement certificate shall be made out on the basis of a written request by the re-exporter.

3 The top right-hand box of the replacement certificate shall indicate the name of the intermediary country where it is issued. Box 4 shall contain the words 'Replacement certificate' or 'Certificat de remplacement', as well as the date of issue 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. All particulars of the re-exported products appearing on the original certificate shall be transferred to boxes 3 to 9 and references to the re-exporter's invoice shall be given in box 10.

4 The customs authorities which issued the replacement certificate shall endorse box 11. The responsibility of the authorities shall be confined to the issue of the replacement certificate. The particulars 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

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Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 2. (See end of Document for details)

who signs this box in good faith shall not be responsible for the accuracy of the particulars entered on the original certificate.

5 The customs office which is requested to perform the operation referred to in paragraph 1 shall note on the original certificate the weights, numbers and nature of the products forwarded and indicate thereon the serial numbers of the corresponding replacement certificate or certificates. It shall keep the original certificate for at least three years. A photocopy of the original certificate may be annexed to the replacement certificate.

6 In the case of products which benefit from the tariff preferences under a derogation granted in accordance with Article 89, the procedure laid down in this Article shall apply only when such products are intended for the European Union. Where the product concerned has acquired originating status through regional cumulation, a replacement certificate may only be made out for sending products to Norway, Switzerland or Turkey where these countries apply the same regional cumulation rules as the European Union.

Article 97q

1 Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products benefiting from the tariff preferences referred to in Article 66 without requiring the presentation of a certificate of origin Form A or an invoice declaration, provided that:

- a such products:
 - i) are not imported by way of trade;
 - ii) have been declared as meeting the conditions required for benefiting from the scheme;
- b there is no doubt as to the veracity of the declaration referred to in point (a)(ii).

2 Imports shall not be considered as imports by way of trade if all the following conditions are met:

- a the imports are occasional;
- b the imports consist solely of products for the personal use of the recipients or travellers or their families;
- c it is evident from the nature and quantity of the products that no commercial purpose is in view.

3 The total value of the products referred to in paragraph 2 shall not exceed EUR 500 in the case of small packages or EUR 1 200 in the case of products forming part of travellers' personal luggage.

Article 97r

1 The discovery of slight discrepancies between the statements made in the certificate of origin Form A or in an invoice declaration, and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the products shall not *ipso facto* render the certificate or declaration null and void if it is duly established that that document does correspond to the products submitted.

2 Obvious formal errors on a certificate of origin Form A, a movement certificate EUR.1 or an invoice declaration shall not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in that document.

Status: Point in time view as at 01/01/2011.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 2. (See end of Document for details)

Sub-section 4

Methods of administrative cooperation

Article 97s

1 The beneficiary countries shall inform the Commission of the names and addresses of the governmental authorities situated in their territory which are empowered to issue certificates of origin Form A, together with specimen impressions of the stamps used by those authorities, and the names and addresses of the relevant governmental authorities responsible for the control of the certificates of origin Form A and the invoice declarations.

The Commission will forward this information to the customs authorities of the Member States. When this information is communicated within the framework of an amendment of previous communications, the Commission will indicate the date of entry into use of those new stamps according to the instructions given by the competent governmental authorities of the beneficiary countries. This information is for official use; however, when goods are to be released for free circulation, the customs authorities in question may allow the importer or his duly authorised representative to consult the specimen impressions of the stamps.

Beneficiary countries which have already provided the information required under the first sub-paragraph shall not be obliged to provide it again, unless there has been a change.

2 For the purpose of Article 97k (4) the Commission will publish, in the *Official Journal of the European Union* ('C' series), the date on which a country or territory admitted or readmitted as a beneficiary country in respect of products referred to in Regulation (EC) No 732/2008 met the obligations set out in paragraph 1.

3 The Commission will send to the beneficiary countries specimen impressions of the stamps used by the customs authorities of the Member States for the issue of movement certificates EUR.1 upon request of the competent authorities of the beneficiary countries.

Article 97t

1 Subsequent verifications of certificates of origin Form A and invoice declarations shall be carried out at random or whenever the customs authorities of the Member States have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this section.

2 When they make a request for subsequent verification, the customs authorities of the Member States shall return the certificate of origin Form A and the invoice, if it has been submitted, the invoice declaration, or a copy of these documents, to the competent governmental authorities in the exporting beneficiary country giving, where appropriate, the reasons for the enquiry. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.

If the customs authorities of the Member States decide to suspend the granting of the tariff preferences while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.

3 When a request for subsequent verification has been made, such verification shall be carried out and its results communicated to the customs authorities of the Member States within a maximum of six months or, in the case of requests sent to Norway, Switzerland or Turkey for the purpose of verifying replacement proofs of origin made out in their territories on the basis

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Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 2. (See end of Document for details)

of a certificate of origin Form A or an invoice declaration made out in a beneficiary country, within a maximum of eight months from the date on which the request was sent. The results shall be such as to establish whether the proof of origin in question applies to the products actually exported and whether these products can be considered as products originating in the beneficiary country.

4 In the case of certificates of origin Form A issued following bilateral cumulation, the reply shall include a copy (copies) of the movement certificate(s) EUR.1 or, where necessary, of the corresponding invoice declaration(s).

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 from the date on which the second communication was sent, or if these results do not allow the authenticity of the document in question or the real origin of the products to be determined, the requesting authorities shall, except in exceptional circumstances, refuse entitlement to the tariff preferences.

6 Where the verification procedure or any other available information appears to indicate that the rules of origin are being contravened, the exporting beneficiary country shall, on its own initiative or at the request of the customs authorities of the Member States, carry out appropriate inquiries or arrange for such inquiries to be carried out with due urgency to identify and prevent such contraventions. For this purpose, the Commission or the customs authorities of the Member States may participate in the inquiries.

7 For the purposes of the subsequent verification of certificates of origin Form A, the exporters shall keep all appropriate documents proving the originating status of the products concerned and the competent governmental authorities of the exporting beneficiary country shall keep copies of the certificates, as well as any export documents referring to them. These documents shall be kept for at least three years from the end of the year in which the certificate of origin Form A was issued.

Article 97u

1 Articles 97s and 97t shall also apply between the countries of the same regional group for the purposes of provision of information to the Commission or to the customs authorities of the Member States and of the subsequent verification of certificates of origin Form A or invoice declarations issued in accordance with the rules on regional cumulation of origin.

2 For the purpose of Articles 85, 97m and 97p, the agreement concluded between the European Union, Norway, Switzerland and Turkey shall include inter alia an undertaking to provide each other with the necessary support in matters of administrative cooperation.

For the purpose of Articles 86(7) and (8) and 97k, the country with which the European Union has concluded a free-trade agreement in force and which has agreed to be involved in extended cumulation with a beneficiary country shall also agree to provide the latter with its support in matters of administrative cooperation in the same way as it would provide such support to the customs authorities of the Member States in accordance with the relevant provisions of the free-trade agreement concerned.

Status: Point in time view as at 01/01/2011.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 2. (See end of Document for details)

Sub-section 5

Procedures for the purpose of bilateral cumulation

Article 97v

1 Evidence of the originating status of European Union products shall be furnished by either:

- a the production of a movement certificate EUR.1, a specimen of which is set out in Annex 21; or
- b the production of an invoice declaration, the text of which is set out in Annex 18. An invoice declaration may be made out by any exporter for consignments containing originating products whose total value does not exceed EUR 6 000 or by an approved European Union exporter.

2 The exporter or its authorised representative shall enter ‘GSP beneficiary countries’ and ‘EU’, or ‘Pays bénéficiaires du SPG’ and ‘UE’, in box 2 of the movement certificate EUR.1.

3 The provisions of this Section concerning the issue, use and subsequent verification of certificates of origin Form A shall apply *mutatis mutandis* to EUR.1 movement certificates and, with the exception of the provisions concerning their issue, to invoice declarations.

4 The customs authorities of the Member States may authorise any exporter, hereinafter referred to as an ‘approved exporter’, who makes frequent shipments of products originating in the European Union within the framework of bilateral cumulation to make out invoice declarations, irrespective of the value of the products concerned, where that exporter offers, to the satisfaction of the customs authorities, all guarantees necessary to verify:

- a the originating status of the products, and
- b the fulfilment of other requirements applicable in that Member State.

5 The customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate. The customs authorities shall grant to the approved exporter a customs authorisation number which shall appear on the invoice declaration.

6 The customs authorities shall monitor the use of the authorisation by the approved exporter. The customs authorities may withdraw the authorisation at any time.

They shall withdraw the authorisation in each of the following cases:

- a the approved exporter no longer offers the guarantees referred to in paragraph 4;
- b the approved exporter does not fulfil the conditions referred to in paragraph 5;
- c the approved exporter otherwise makes improper use of the authorisation.

7 An approved exporter shall not be required to sign invoice declarations provided that the approved exporter gives the customs authorities a written undertaking accepting full responsibility for any invoice declaration which identifies the approved exporter as if the approved exporter had signed it in manuscript.

*Status: Point in time view as at 01/01/2011.**Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 2. (See end of Document for details)*

Sub-section 6

Ceuta and Melilla*Article 97w*

The provisions of this Section concerning the issue, use and subsequent verification of proofs of origin shall apply *mutatis mutandis* to products exported from a beneficiary country to Ceuta and Melilla and to products exported from Ceuta and Melilla to a beneficiary country for the purposes of bilateral cumulation.

Ceuta and Melilla shall be regarded as a single territory.

The Spanish customs authorities shall be responsible for the application of this section in Ceuta and Melilla.]

Textual Amendments

- F3** Inserted by [Commission Regulation \(EU\) No 1063/2010 of 18 November 2010 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

Section 2

[^{F4}Beneficiary countries or territories to which preferential tariff measures adopted unilaterally by the Community for certain countries or territories apply]

[^{F3}Article 97x

- 1 For the purposes of this Section the following definitions shall apply:
- a 'manufacture' means any kind of working or processing including assembly;
 - b 'material' means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
 - c 'product' means the product being manufactured, even if it is intended for later use in another manufacturing operation;
 - d 'goods' means both materials and products;
 - e 'customs value' means the value as determined in accordance with the 1994 Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on Customs Valuation);
 - f 'ex-works price' in the list in Annex 15 means the price paid for the product ex-works to the manufacturer in whose undertaking the last working or processing is carried out, provided that the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the product obtained is exported;

Where the actual price paid does not reflect all costs related to the manufacturing of the product which are actually incurred in the beneficiary country, the ex-works price means the sum of all those costs, minus any internal taxes which are, or may be, repaid when the product obtained is exported.

- g 'value of materials' in the list in Annex 15 means 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 European Union or in the beneficiary country within the meaning of Article 98(1). Where the value of the

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originating materials used needs to be established, this sub-paragraph shall be applied *mutatis mutandis*;

- h ‘chapters’, ‘headings’ and ‘sub-headings’ mean the chapters, the headings and ‘sub-headings’ (four- or six-digit codes) used in the nomenclature which makes up the Harmonized System;
- i ‘classified’ refers to the classification of a product or material under a particular heading or sub-heading of the Harmonized System;
- j ‘consignment’ means products which are either:
 - sent simultaneously from one exporter to one consignee, or
 - covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such document, by a single invoice.

2 For the purpose of paragraph 1(f), where the last working or processing has been subcontracted to a manufacturer, the term ‘manufacturer’ referred to in the first paragraph of paragraph 1(f) may refer to the enterprise that has employed the subcontractor.]

Textual Amendments

- F3** Inserted by [Commission Regulation \(EU\) No 1063/2010 of 18 November 2010 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

Subsection 1

Definition of the concept of originating products

Article 98

[^{F41} For the purposes of the provisions concerning preferential tariff measures adopted unilaterally by the Community for certain countries, groups of countries or territories (hereinafter referred to as ‘beneficiary countries or territories’), with the exception of those referred to in Section 1 of this Chapter and the overseas countries and territories associated with the Community, the following products shall be considered as products originating in a beneficiary country or territory:]

- a products wholly obtained in that [^{F4}beneficiary country or territory with the meaning of Article 99];
- b products obtained in that beneficiary country or territory, 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 100.

2 For the purposes of this section, products originating in the Community, within the meaning of paragraph 3, which are subject in a beneficiary country or territory to working or processing going beyond that described in Article 101 shall be considered as originating in that beneficiary country or territory].

3 Paragraph 1 shall apply *mutatis mutandis* in establishing the origin of the products obtained in the Community.

*Status: Point in time view as at 01/01/2011.**Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 2. (See end of Document for details)**Article 99*

1 The following shall be considered as wholly obtained in a [^{F4}beneficiary country or territory or in the Community:

- a mineral products extracted [^{X1}from its soil or] from its seabed;
- b vegetable products harvested there;
- c live animals born and raised there;
- d products from live animals raised there;
- [^{F3}(d)a products from slaughtered animals born and raised there;]
- e products obtained by hunting or fishing conducted there;
- f products of sea-fishing and other products taken from the sea outside the territorial waters 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 the seabed or below the seabed which is situated outside its territorial waters but where it has exclusive exploitation rights;
- k goods produced there exclusively from products specified in (a) to (j).

2 The terms ‘its vessels’ and ‘its factory ships’ in paragraph 1(f) and (g) shall apply only to vessels and factory ships:

- which are registered or recorded in the beneficiary country or territory or in a Member State,
- which sail under the flag of a beneficiary country or territory or of a Member State,
- which are owned to the extent of at least 50 % by nationals of the beneficiary country or territory or of Member States or by a company with its head office in that republic or in one of the Member States, 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 beneficiary country or territory or of the Member States and of which, in addition, in the case of companies, at least half the capital belongs to that beneficiary country or territory or to the Member States or to public bodies or nationals of that beneficiary country or territory or of the Member States,
- of which the master and officers are nationals of the beneficiary country or territory or of the Member States, and
- of which at least 75 % of the crew are nationals of the beneficiary country or territory or of the Member States.

3 The terms ‘beneficiary country or territory’ and ‘Community’ shall also cover the territorial waters of that republic or of the Member States.

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

Editorial Information

- X1** Substituted by [Corrigendum to 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 \(Official Journal of the European Communities L 188 of 26 July 2000\).](#)

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Textual Amendments

- F3** Inserted by [Commission Regulation \(EU\) No 1063/2010 of 18 November 2010 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

Article 100

For the purposes of Article 98, products which are not wholly obtained in a [^{F4}beneficiary country or territory] or in the Community are considered to be sufficiently worked or processed when the conditions set out in the list in Annex 15 are fulfilled.

Those conditions indicate, for all products covered by this section, the working or processing which must be carried out on non-originating materials used in manufacturing and apply only in relation to such materials.

If a product which has acquired originating status by fulfilling the conditions set out in the list is used in the manufacture of another product, the conditions applicable to the product in which it is incorporated do not apply to it, and no account shall be taken of the non-originating materials which may have been used in its manufacture.

Article 101

[^{F51} Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 100 are satisfied:

- a preserving operations to ensure that the products remain in good condition during transport and storage;
- b breaking-up and assembly of packages;
- c washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
- d ironing or pressing of textiles;
- e simple painting and polishing operations;
- f husking, partial or total milling, polishing and glazing of cereals and rice;
- [^{F2g} operations to colour or flavour sugar or form sugar lumps; partial or total milling of crystal sugar;]
- h peeling, stoning and shelling, of fruits, nuts and vegetables;
- i sharpening, simple grinding or simple cutting;
- j sifting, screening, sorting, classifying, grading, matching; (including the making-up of sets of articles);
- k simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- l affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- [^{F2m} simple mixing of products, whether or not of different kinds; mixing of sugar with any material;]
- [^{F3(m)a} simple addition of water or dilution or dehydration or denaturation of products;]
- n simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- o a combination of two or more of the operations specified in points (a) to (n);
- p slaughter of animals.]

Status: Point in time view as at 01/01/2011.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 2. (See end of Document for details)

2 All the operations carried out in either a [^{F4}beneficiary country or territory] or the Community on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

Textual Amendments

- F2** Substituted by Commission Regulation (EU) No 1063/2010 of 18 November 2010 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code.
- F3** Inserted by Commission Regulation (EU) No 1063/2010 of 18 November 2010 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code.
- F5** Substituted by Commission Regulation (EC) No 881/2003 of 21 May 2003 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).

Article 101a

1 The unit of qualification for the application of the provisions of this section shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of the Harmonised System.

Accordingly, it follows that:

- a when a product composed of a group or assembly of articles is classified under the terms of the Harmonised System in a single heading, the whole constitutes the unit of qualification;
- b when a consignment consists of a number of identical products classified under the same heading of the Harmonised System, each product must be taken individually when applying the provisions of this Section.

2 Where, under general rule 5 of the Harmonised System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

Article 102

1 By way of derogation from the provisions of Article 100, non-originating materials may be used in the manufacture of a given product, provided that their total value does not exceed 10 % of the ex-works price of the product.

Where, in the list, one or several percentages are given for the maximum value of non-originating materials, such percentages must not be exceeded through the application of the first subparagraph.

2 Paragraph 1 shall not apply to products falling within Chapters 50 to 63 of the Harmonised System.

Article 103

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 which are [^{X1}not separately invoiced, shall be regarded] as one with the piece of equipment, machine, apparatus or vehicle in question.

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Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 2. (See end of Document for details)

Editorial Information

- X1** Substituted by [Corrigendum to 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 \(Official Journal of the European Communities L 188 of 26 July 2000\)](#).

Article 104

Sets, as defined in general rule 3 of the Harmonised System, shall be regarded as originating when all the [^{X1}component products are originating products]. Nevertheless, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating provided that the value of the non-originating products does not exceed 15 % of the ex-works price of the set.

Editorial Information

- X1** Substituted by [Corrigendum to 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 \(Official Journal of the European Communities L 188 of 26 July 2000\)](#).

Article 105

In order to determine whether a product is an originating product, it shall not be necessary to determine the origin of the following which might be used in its manufacture:

- (a) energy and fuel;
- (b) plant and equipment;
- (c) machines and tools;
- (d) goods which do not enter, and which are not intended to enter, into the final composition of the product.

Article 106

The conditions set out in this section for acquiring originating status must continue to be fulfilled at all times in the [^{F4}beneficiary country or territory or in the Community.

If originating products exported from the beneficiary country or territory] or from the Community 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 products returned are the same as those which were exported, and
- they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

Article 107

1 The following shall be considered as transported directly from the [^{F4}beneficiary country or territory to the Community or from the Community to the beneficiary country or territory:

- a products transported without passing through the territory of any other country;

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Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 2. (See end of Document for details)

- b products constituting one single consignment transported through the territory of countries other than the beneficiary country or territory or the Community, with, should the occasion arise, trans-shipment or temporary warehousing in those countries, provided that the products remain under the surveillance of the customs authorities in the country of transit or of warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition;
 - c products which are transported by pipeline without interruption across a territory other than that of the exporting beneficiary country or territory] or of the Community.
- 2 Evidence that the conditions set out in paragraph 1(b) are fulfilled shall be supplied to the competent customs authorities by the production of:
- a a single transport document covering the passage from the exporting country through the country of transit; [^{X1}or]
 - b a certificate issued 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 and, where applicable, the names of the ships, or the other means of transport used, and
 - certifying the conditions under which the products remained in the country of transit;
 - c or, failing these, any substantiating documents.

Editorial Information

- X1** Substituted by [Corrigendum to 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 \(Official Journal of the European Communities L 188 of 26 July 2000\)](#).

Article 108

1 Originating products, sent from a [^{F4}beneficiary country or territory 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 98, provided that they meet the requirements of this section entitling them to be recognised as originating in that beneficiary country or territory and provided that it is shown to the satisfaction of the competent Community customs authorities that:

- a an exporter has consigned the products from the beneficiary country or territory] directly 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 [^{X1}A movement certificate EUR.1 shall be submitted to the Community customs authorities in the normal manner. The name and address of the exhibition must 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 organised for private purposes in shops or business

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premises with a view to the sale of foreign products, and during which the products remain under customs control.

Editorial Information

- X1** Substituted by [Corrigendum to 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 \(Official Journal of the European Communities L 188 of 26 July 2000\)](#).

Subsection 2

Proof of origin

Article 109

Products originating in the [^{F4}beneficiary country or territory] shall benefit from the tariff preferences referred to in Article 98, on submission of either:

- (a) [^{X1}a movement certificate EUR.1, a specimen of which appears in Annex 21, or
- (b) in the cases specified in Article 116(1), a declaration, the text of which appears in Annex 22, given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified (hereinafter referred to as the ‘invoice declaration’).

Editorial Information

- X1** Substituted by [Corrigendum to 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 \(Official Journal of the European Communities L 188 of 26 July 2000\)](#).

(a)

[^{X1}MOVEMENT CERTIFICATE EUR.1]

Article 110

[^{F41} Originating products within the meaning of this section shall be eligible, on importation into the Community, to benefit from the tariff preferences referred to in Article 98, provided that they have been transported direct to the Community within the meaning of Article 107, on submission of an EUR.1 movement certificate issued by the customs or other competent governmental authorities of a beneficiary country or territory, on condition 87 beneficiary country or territory:]

- have communicated to the Commission the information required by Article 121, and
- assist 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.

Status: Point in time view as at 01/01/2011.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 2. (See end of Document for details)

2 A movement certificate EUR.1 may be issued only where it can serve as the documentary evidence required for the purposes of the tariff preferences [^{X1}referred to in] Article 98.

3 A movement certificate EUR.1 shall be issued only on written application from the exporter or his authorised 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 [^{X1}movement certificates EUR.1 shall be kept for at least three years by the competent authorities of the exporting [^{F4}beneficiary country or territory or Member State.

4 The exporter or his authorised representative shall submit with his application any appropriate supporting documents proving that the products to be exported qualify for the issue of a movement certificate EUR.1.

The exporter 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 their accounts and to any check by the said authorities on the circumstances in which the products were obtained.

5 The [^{X1}movement certificate EUR.1 shall be issued by the competent governmental authorities of the beneficiary country or territory or by the customs authorities of the exporting Member State, if the products to be exported can be considered as originating products within the meaning of this section.

6 Since the movement certificate EUR.1 constitutes the documentary evidence for the application of the preferential arrangements set out in Article 98, it shall be the responsibility of the competent governmental authorities of the beneficiary country or territory or of the customs authorities of the exporting Member State to take any steps necessary to verify the origin of the products and to check the other statements on the certificate.

7 For the purpose of verifying whether the conditions set out in paragraph 5 have been met, the competent governmental authorities of the beneficiary country or territory 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.

8 It shall be the responsibility of the competent governmental authorities of the beneficiary country or territory or of the customs authorities of the exporting Member State to ensure that the forms referred to in paragraph 1 are duly completed.

9 The date of issue of the movement certificate EUR.1 shall be indicated in that part of the certificate reserved for the customs authorities.

10 A movement certificate EUR.1] shall be issued by the competent authorities of the beneficiary country or territory] 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 the export has taken place or is ensured.

Article III

Where, at the request of the importer and on the conditions laid down by the customs authorities of the importing country, dismantled or non-assembled products within the meaning of general rule 2(a) of the Harmonised System and falling within Section XVI or XVII or within heading No 7308 or 9406 of the Harmonised System are imported by

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Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 2. (See end of Document for details)

instalments, a single proof of origin for such products shall be submitted to the customs authorities on importation of the first instalment.

Article 112

Proofs of origin shall be submitted to the customs authorities of the Member State of importation in accordance with the procedures laid down in Article 62 of the Code. The said authorities may require a translation of a proof of origin and 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 application of this section.

Article 113

1 By way of derogation from Article 110(10), a movement certificate EUR.1 may exceptionally be issued after exportation of the products to which it relates if:

- a it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
- b it is demonstrated to the satisfaction of the competent authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons.

2 The competent authorities 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 export file and that a movement certificate EUR.1 satisfying the provisions of this section was not issued when the products in question were exported.

3 [^{X1}Movement certificates EUR.1] issued retrospectively shall be endorsed with one of the following phrases:

- ‘EXPEDIDO A POSTERIORI’,
- ‘UDSTEDT EFTERFØLGENDE’,
- ‘NACHTRÄGLICH AUSGESTELLT’,
- ‘ΕΚΔΟΘΕΝ ΕΚ ΤΩΝ ΥΣΤΕΡΩΝ’,
- ‘ISSUED RETROSPECTIVELY’,
- ‘DÉLIVRÉ A POSTERIORI’,
- ‘RILASCIATO A POSTERIORI’,
- ‘AFGEGEVEN A POSTERIORI’,
- ‘EMITIDO A POSTERIORI’,
- ‘ANNETTU JÄLKIKÄTEEN’,
- ‘UTFÄRDAT I EFTERHAND’ [^{F6}],
- ‘[^{F7}VYSTAVENO DODATEČNĚ’,
- ‘VÄLJA ANTUD TAGASIULATUVALT’,
- ‘IZSNIEGTS RETROSPEKTĪVI’,
- ‘RETROSPEKTYVUSIS IŠDAVIMAS’,
- ‘KIADVA VISSZAMENŐLEGES HATÁLLYAL’,
- ‘MAĥRUĜ RETROSPETTIVAMENT’,
- ‘WYSTAWIONE RETROSPEKTYWNIE’,
- ‘IZDANO NAKNADNO’,
- ‘[^{F8}VYHOTOVENÉ DODATOČNE’ [^{F9}],]]
- ‘[^{F10}ИЗДАДЕН ВПОСЛЕДСТВО’,
- ‘ELIBERAT ULTERIOR’.]

Status: Point in time view as at 01/01/2011.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 2. (See end of Document for details)

4 The endorsement referred to in paragraph 3 shall be inserted in the ‘Remarks’ box of the movement certificate EUR.1.

Textual Amendments

- F6** Substituted by Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded.
- F7** Inserted by Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded.
- F8** Substituted by Commission Regulation (EC) No 883/2005 of 10 June 2005 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).
- F9** Substituted by Commission Regulation (EC) No 1792/2006 of 23 October 2006 adapting certain regulations and decisions in the fields of free movement of goods, freedom of movement of persons, competition policy, agriculture (veterinary and phytosanitary legislation), fisheries, transport policy, taxation, statistics, social policy and employment, environment, customs union, and external relations by reason of the accession of Bulgaria and Romania.
- F10** Inserted by Commission Regulation (EC) No 1792/2006 of 23 October 2006 adapting certain regulations and decisions in the fields of free movement of goods, freedom of movement of persons, competition policy, agriculture (veterinary and phytosanitary legislation), fisheries, transport policy, taxation, statistics, social policy and employment, environment, customs union, and external relations by reason of the accession of Bulgaria and Romania.

Article 114

1 In the event of the theft, loss or destruction of a movement certificate EUR.1, the exporter may apply to the competent authorities which issued it, for a duplicate to be 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’,
- ‘KAKSOISKAPPALE’,
- ‘DUPLIKAT’^[F6],
- ‘^[F7]DUPLIKÁT’,
- ‘DUPLIKAAT’,
- ‘DUBLIKĀTS’,
- ‘DUBLIKATAS’,
- ‘MÁSODLAT’,

Status: Point in time view as at 01/01/2011.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 2. (See end of Document for details)

- ‘DUPLIKAT’,
- ‘DUPLIKAT’,
- ‘DVOJNIK’,
- ‘DUPLIKÁT’^[F9],]
- ‘^[F10]ДУБЛИКАТ’,
- ‘DUPLICAT’.]

3 The endorsement referred to in paragraph 2 shall be inserted in the ‘Remarks’ box of the movement certificate EUR.1.

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

Textual Amendments

- F6** Substituted by Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded.
- F7** Inserted by Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded.
- F9** Substituted by Commission Regulation (EC) No 1792/2006 of 23 October 2006 adapting certain regulations and decisions in the fields of free movement of goods, freedom of movement of persons, competition policy, agriculture (veterinary and phytosanitary legislation), fisheries, transport policy, taxation, statistics, social policy and employment, environment, customs union, and external relations by reason of the accession of Bulgaria and Romania.
- F10** Inserted by Commission Regulation (EC) No 1792/2006 of 23 October 2006 adapting certain regulations and decisions in the fields of free movement of goods, freedom of movement of persons, competition policy, agriculture (veterinary and phytosanitary legislation), fisheries, transport policy, taxation, statistics, social policy and employment, environment, customs union, and external relations by reason of the accession of Bulgaria and Romania.

Article 115

When originating products are placed under the control of a customs office in the Community, it shall be possible to replace the original proof of origin by one or more movement certificates EUR.1 for the purpose of sending all or some of those products elsewhere in the Community. The replacement [^{X1}movement certificate(s) EUR.1] shall be issued by the customs office under whose control the products are placed.

(b)

INVOICE DECLARATION

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.

Status: Point in time view as at 01/01/2011.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 2. (See end of Document for details)

2 An invoice declaration may be made out if the products concerned can be considered as originating in the Community or in a [F⁴beneficiary 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 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.

Article 117

1 The customs authorities in the Community may authorise any exporter, hereinafter referred to as an 'approved exporter', who makes frequent shipments of products originating in the Community within the meaning of Article 98(2), and who offers, to the satisfaction of the customs authorities, all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this section, to make out invoice declarations, irrespective of the value of the products concerned.

2 The customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate.

3 The customs authorities shall assign the approved exporter a customs authorisation number which shall appear on the invoice declaration.

4 The customs authorities shall monitor the use of the authorisation by the approved exporter.

5 The customs authorities may withdraw the authorisation at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, does not fulfil the conditions referred to in paragraph 2, or otherwise makes improper use of the authorisation.

Status: Point in time view as at 01/01/2011.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 2. (See end of Document for details)

Article 118

1 A proof of origin shall be valid for four months from the date of issue in the exporting country, and shall be submitted within the said period to the customs authorities of the importing country.

2 Proofs of origin which are submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying the tariff preferences referred to in Article 98, where the failure to submit these documents by the final date set is due to exceptional circumstances.

3 In other cases of belated presentation, the customs authorities of the importing country may accept the proofs of origin where the products have been submitted before the said final date.

4 At the request of the importer and having regard to the conditions laid down by the customs authorities of the importing Member State, a single proof of origin may be submitted to the customs authorities at the importation of the first consignment when the goods:

- a are imported within the framework of frequent and continuous trade flows of a significant commercial value;
- b are the subject of the same contract of sale, the parties of this contract established in the exporting country or in the Community;
- c are classified in the same code (eight digits) of the Combined Nomenclature;
- d come exclusively from the same exporter, are destined for the same importer, and are made the subject of entry formalities at the same customs office in the Community.

This procedure shall be applicable for the quantities and a period determined by the competent customs authorities. This period cannot, in any circumstances, exceed three months.

Article 119

1 Products sent as small packages from private person to private persons or forming part of travellers' personal luggage shall be admitted as originating products benefiting from the tariff preferences referred to in Article 98 without requiring the submission of a movement certificate EUR.1] or an invoice declaration, provided that such products are not imported by way of trade and have been declared as meeting the conditions required for the application of this section, and where there is no doubt as to the veracity of such a declaration.

2 Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.

Furthermore, the total value of the products shall not exceed EUR 500 in the case of small packages or EUR 1 200 in the case of products forming part of traveller's personal luggage.

Editorial Information

- X1** Substituted by [Corrigendum to 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 \(Official Journal of the European Communities L 188 of 26 July 2000\)](#).

Status: Point in time view as at 01/01/2011.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 2. (See end of Document for details)

Article 120

The discovery of slight discrepancies between the statements made in the proof of origin and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the products shall not *ipso facto* render the proof of origin null and void if it is duly established that that document does correspond to the products submitted.

Obvious formal errors such as typing errors on a proof of origin should not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in that document.

Subsection 3

Methods of administrative cooperation

Article 121

1 The [F⁴beneficiary countries or territories shall inform the Commission of the names and addresses of the governmental authorities situated in their territory which are empowered to issue movement certificates EUR.1, together with specimen impressions of the stamps used by those authorities, and the names and addresses of the relevant governmental authorities responsible for the control of the movement certificates EUR.1 and the invoice declarations. The stamps shall be valid as from the date of receipt by the Commission of the specimens. The Commission shall forward this information to the customs authorities of the Member States. When these communications are made within the framework of an amendment of previous communications, the Commission shall indicate the date of entry into use of those new stamps according to the instructions given by the competent governmental authorities of the beneficiary countries or territories. This information is for official use; however, when goods are to be released for free circulation, the customs authorities in question may allow the importer or his duly-authorised representative to consult the specimen impressions of stamps mentioned in this paragraph.

2 The Commission shall send, to the beneficiary countries or territories], the specimen impressions of the stamps used by the customs authorities of the Member States for the issue of movement certificates EUR.1.

Editorial Information

- X1** Substituted by [Corrigendum to 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 \(Official Journal of the European Communities L 188 of 26 July 2000\).](#)

Article 122

1 Subsequent verifications of movement certificates EUR.1 and of invoice declarations shall be carried out at random or whenever the customs authorities in the importing Member State or the competent governmental authorities of the [F⁴beneficiary countries or territories] have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this section.

2 For the purposes of implementing the provisions of paragraph 1, the competent authorities in the importing Member State or [F⁴beneficiary country or territory shall return the

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Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 2. (See end of Document for details)

EUR. 1 movement certificate and the invoice, if it has been submitted, the invoice declaration, or a copy of these documents, to the competent authorities in the exporting beneficiary country or territory or Member State, giving, where appropriate, the reasons for the enquiry. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.

If the customs authorities in the importing Member State decide to suspend the granting of the tariff preferences referred to in Article 98 while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.

3 When an application for subsequent verification has been made in accordance with paragraph 1, such verification shall be carried out and its results communicated to the customs authorities of the importing Member States or to the competent governmental authorities of the importing beneficiary country or territory within a maximum of six months. The results shall be such as to establish whether the proof of origin in question applies to the products actually exported and whether these products can be considered as originating in the beneficiary country or territory or in the Community.

4 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, the requesting authorities shall, except in exceptional circumstances, refuse entitlement to the tariff preferences.

5 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 or territory shall, on its own initiative or at the request of the Community, carry out appropriate inquiries or arrange for such inquiries to be carried out with due urgency to identify and prevent such contraventions. For this purpose, the Community may participate in the inquiries.

6 For the purposes of the subsequent verification of movement certificates EUR.1, copies of the certificates as well as any export documents referring to them shall be kept for at least three years by the competent governmental authorities of the exporting beneficiary country or territory] or by the customs authorities of the exporting Member State.

Editorial Information

- X1** Substituted by [Corrigendum to 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 \(Official Journal of the European Communities L 188 of 26 July 2000\)](#).

Status: Point in time view as at 01/01/2011.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 2. (See end of Document for details)

Subsection 4

Ceuta and Melilla

Article 123

1 The term ‘Community’ used in this section shall not cover Ceuta and Melilla. The term ‘products originating in the Community’^[X1] shall not cover] products originating in Ceuta and Melilla.

2 This section shall apply *mutatis mutandis* in determining whether products may be regarded as originating in the exporting ^[F4]beneficiary countries or territories] benefiting from the preferences when imported into Ceuta and Melilla or as originating in Ceuta and Melilla.

3 Ceuta and Melilla shall ^[X1]be regarded as] a single territory.

4 The provisions of this section concerning the issue, use and subsequent verification of movement certificates EUR.1] shall apply *mutatis mutandis* to products originating in Ceuta and Melilla.

5 The Spanish customs authorities shall be responsible for the application of this section in Ceuta and Melilla.]

Editorial Information

X1 Substituted by [Corrigendum to 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 \(Official Journal of the European Communities L 188 of 26 July 2000\)](#).

Textual Amendments

F4 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 \(Text with EEA relevance\)](#).

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 \(Text with EEA relevance\)](#).

Status: Point in time view as at 01/01/2011.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 2. (See end of Document for details)

(1) [^{F1}[^{F2}OJ L 211, 6.8.2008, p. 1.]]

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 (EU) No 1063/2010 of 18 November 2010 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code.

Status:

Point in time view as at 01/01/2011.

Changes to legislation:

There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 2.