

ANNEX II

Rules of origin **CONCERNING THE DEFINITION OF THE CONCEPT OF ‘ORIGINATING PRODUCTS’ AND METHODS OF ADMINISTRATIVE COOPERATION**

TITLE IV

PROOF OF ORIGIN

Article 14

General requirements

1 Products originating in the ACP States shall, on importation into the Union, benefit from the provisions of this Regulation upon submission of either:

2 Notwithstanding paragraph 1, originating products within the meaning of this Annex shall, in the cases specified in Article 25, benefit from the provisions of this Regulation without it being necessary to submit any of the documents referred to in that paragraph.

Article 15

Procedure for the issue of a movement certificate EUR.1

1 A movement certificate EUR.1 shall be issued by the customs authorities of the exporting country on application having been made in writing by the exporter or, under the exporter's responsibility, by the authorised representative of the exporter.

2 For that purpose, the exporter or the authorised representative of the exporter shall fill out both the movement certificate EUR.1 and the application form, specimens of which appear in Appendix 3. Those forms shall be completed in accordance with the provisions of this Annex. If they are handwritten, they shall be completed in ink in printed characters. The description of the products shall be given in the box reserved for that purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line shall be drawn below the last line of the description, the empty space being crossed through.

3 The exporter applying for the issue of a movement certificate EUR.1 shall be prepared to submit at any time, at the request of the customs authorities of the exporting ACP State where the movement certificate EUR.1 is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Annex.

4 A movement certificate EUR.1 shall be issued by the customs authorities of the exporting ACP State if the products concerned can be considered as products originating in the ACP States or in one of the other countries or territories referred to in Article 6 and fulfil the other requirements of this Annex.

5 The issuing customs authorities shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Annex. For that purpose they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. The issuing customs authorities shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall

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check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.

6 The date of issue of the movement certificate EUR.1 shall be indicated in box 11 of the certificate.

7 A movement certificate EUR.1 shall be issued by the customs authorities and made available to the exporter as soon as actual exportation has been effected or ensured.

Article 16

Movement certificates EUR.1 issued retrospectively

1 Notwithstanding Article 15(7), a movement certificate EUR.1 may exceptionally be issued after exportation of the products to which it relates if:

2 For the implementation of paragraph 1, the exporter shall indicate in the application the place and date of exportation of the products to which the movement certificate EUR.1 relates, and state the reasons for that request.

3 The customs authorities may issue a movement certificate EUR.1 retrospectively only after verifying that the information supplied in the exporter's application complies with that in the corresponding file.

4 Movement certificates EUR.1 issued retrospectively shall be endorsed with the following phrase:

5 The endorsement referred to in paragraph 4 shall be inserted in box 7 of the movement certificate EUR.1.

Article 17

Issue of a duplicate movement certificate EUR.1

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

2 The duplicate issued in this way shall be endorsed with the following word:

3 The endorsement referred to in paragraph 2 shall be inserted in box 7 of the duplicate 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.

Article 18

Issue of movement certificates EUR.1 on the basis of a proof of origin issued or made out previously

When originating products are placed under the control of a customs office in an ACP State or in the Union, 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 within the

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ACP States or within the Union. The replacement movement certificate or certificates EUR.1 shall be issued by the customs office under whose control the products are placed.

Article 19

Conditions for making out an invoice declaration

- 1 An invoice declaration as referred to in point (b) of Article 14(1) may be made out:
- 2 An invoice declaration may be made out if the products concerned can be considered as products originating in the ACP States or in one of the other countries or territories referred to in Article 6 and fulfil the other requirements of this Annex.
- 3 The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the customs 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 Annex.
- 4 An invoice declaration shall be made out by the exporter by typing, stamping or printing on the invoice the delivery note or another commercial document, the declaration, the text of which appears in Appendix 4 using one of the linguistic versions set out in that Appendix 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 20 shall not be required to sign such declarations provided that he or she gives the customs authorities of the exporting country a written undertaking that he or she accepts full responsibility for any invoice declaration which identifies him or her as if it had been signed in manuscript by him or her.
- 6 An invoice declaration may be made out by the exporter when the products to which it relates are exported, or after exportation on condition that it is presented in the importing country no longer than two years after the importation of the products to which it relates.

Article 20

Approved exporter

- 1 The customs authorities of the exporting country may authorise any exporter who makes frequent shipments of products under the provisions of this Regulation to make out invoice declarations irrespective of the value of the products concerned. An exporter seeking such authorisation shall offer 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 Annex.
- 2 The customs authorities of the exporting country may grant the status of approved exporter subject to any conditions which they consider appropriate.
- 3 The customs authorities of the exporting country shall grant to the approved exporter a customs authorisation number which shall appear on the invoice declaration.
- 4 The customs authorities of the exporting country shall monitor the use of the authorisation by the approved exporter.

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5 The customs authorities of the exporting country 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 incorrect use of the authorisation.

Article 21

Validity of proof of origin

1 A proof of origin shall be valid for ten months from the date of issue in the exporting country and shall be submitted within that 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 preferential treatment where the failure to submit those 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 final date.

Article 22

Transit procedure

When the products enter an ACP State other than the country of origin, a further period of validity of four months shall begin on the date on which the customs authorities in the country of transit enter the following in box 7 of the movement certificate EUR.1:

- the word ‘transit’,
- the name of the country of transit,
- the official stamp, a specimen of which had been made available to the Commission, in conformity with Article 31, and
- the date of the endorsements.

Article 23

Submission of proof of origin

Proofs of origin shall be submitted to the customs authorities of the importing country in accordance with the procedures applicable in that country. Those 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 implementation of this Regulation.

Article 24

Importation by instalments

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 falling within Sections XVI and XVII or headings 7308

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and 9406 of the Harmonised System are imported by instalments, a single proof of origin for such products shall be submitted to the customs authorities upon importation of the first instalment.

Article 25

Exemptions from proof of origin

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 without requiring the submission of a proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Annex and where there is no doubt as to the veracity of such a declaration. In the case of products sent by post, that declaration can be made on the customs declaration CN22/CN23 or on a sheet of paper annexed to that document.

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.

3 Furthermore, the total value of those products 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 26

Information procedure for cumulation purposes

1 When Articles 2(2) and 6(1) are applied, evidence of the originating status within the meaning of this Annex of the materials coming from the other ACP States, the Union or the OCT shall be given by a movement certificate EUR.1 or by the supplier's declaration, a specimen of which is given in Appendix 5A, given by the exporter in the State or OCT from which the materials came.

2 When Article 2(2) and Article 6(2) and (9) are applied, evidence of the working or processing carried out in other ACP States, the Union, the OCT or South Africa shall be given by the supplier's declaration, a specimen of which appears in Appendix 5B, given by the exporter in the State or OCT from which the materials came.

3 A separate supplier's declaration shall be given by the supplier for each consignment of material on the commercial invoice relating to that shipment or in an annex to that invoice, or on a delivery note or other commercial document relating to that shipment which describes the materials concerned in sufficient detail for them to be identified.

4 The supplier's declaration may be made out on a pre-printed form.

5 The suppliers' declarations shall be signed in manuscript. However, where the invoice and the supplier's declaration are established using electronic data-processing methods, the supplier's declaration need not be signed in manuscript provided the responsible official in the supplying company is identified to the satisfaction of the customs authorities in the State where the suppliers' declarations are drawn up. Those customs authorities may lay down conditions for the implementation of this paragraph.

6 The supplier's declarations shall be submitted to the competent customs office in the exporting ACP State that has been requested to issue the movement certificate EUR.1.

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Article 27

Supporting documents

The documents referred to in Articles 15(3) and 19(3) used for the purpose of proving that products covered by a movement certificate EUR.1 or an invoice declaration can be considered as products originating in an ACP State or in one of the other countries or territories referred to in Article 6 and fulfil the other requirements of this Annex may consist inter alia of the following:

- (a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained, for example, in the accounts or internal bookkeeping of the exporter or the supplier;
- (b) documents proving the originating status of materials used, issued or made out in an ACP State or in one of the other countries or territories referred to in Article 6 where those documents are used in accordance with domestic law;
- (c) documents proving the working or processing of materials in the ACP States, in the Union or in the OCT, issued or made out in an ACP State, in the Union or in an OCT, where those documents are used in accordance with domestic law;
- (d) movement certificates EUR.1 or invoice declarations proving the originating status of materials used, issued or made out in the ACP States or in one of the other countries or territories referred to in Article 6 and in accordance with this Annex.

Article 28

Preservation of proof of origin and supporting documents

1 The exporter applying for the issue of a movement certificate EUR.1 shall keep the documents referred to in Article 15(3) for at least three years.

2 The exporter making out an invoice declaration shall keep a copy of that invoice declaration as well as the documents referred to in Article 19(3) for at least three years.

3 The customs authorities of the exporting country issuing a movement certificate EUR.1 shall keep the application form referred to in Article 15(2) for at least three years.

4 The customs authorities of the importing country shall keep the movement certificates EUR.1 and the invoice declarations submitted to them for at least three years.

Article 29

Discrepancies and formal errors

1 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.

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

Article 30

Amounts expressed in euro

1 For the application of Article 19(1)(b) and Article 25(3) in cases where products are invoiced in a currency other than euro, amounts in the national currencies of an ACP State, of the Member States and of the other countries or territories referred to in Article 6 equivalent to the amounts expressed in euro shall be fixed annually by each of the countries concerned.

2 A consignment shall benefit from the provisions of Article 19(1)(b) or Article 25(3) by reference to the currency in which the invoice is drawn up, according to the amount fixed by the country concerned.

3 The amounts to be used in any given national currency shall be the equivalent in that currency of the amounts expressed in euro as on the first working day of October each year. The amounts shall be communicated to the Commission by 15 October and shall apply from 1 January the following year. The Commission shall notify all countries concerned of the relevant amounts.

4 A country may round up or down the amount resulting from the conversion of an amount expressed in euro into its national currency. The rounded-off amount may not differ from the amount resulting from the conversion by more than 5 %. A country may retain unchanged its national currency equivalent of an amount expressed in euro if, at the time of the annual adjustment provided for in paragraph 3, the conversion of that amount, before any rounding-off, results in an increase of less than 15 % in the national currency equivalent. The national currency equivalent may be retained unchanged if the conversion would result in a decrease in that equivalent value.

5 The amounts expressed in euro shall be reviewed by the Commission. When carrying out that review, the Commission shall consider the desirability of preserving the effects of the limits concerned in real terms. For that purpose, it may decide to modify the amounts expressed in euro.

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