

APPENDIX II

ARTICLES 66 TO 97 OF REGULATION No 2454/93 AS AMENDED BY REGULATIONS (EC) Nos. 12/97, 1602/2000 AND 881/2003; Annex 16 (Working excluded from GSP regional cumulation)

A consolidated version of the complete Regulation No. 2454/93 is available on the internet (http://europa.eu.int/eur-lex/en/consleg/pdf/1993/en_1993R2454_do_001.pdf)¹.

CHAPTER 2

PREFERENTIAL ORIGIN

Article 66

For the purposes of this Chapter:

- (a) «manufacture» means any kind of working or processing including assembly or specific operations;
- (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;
- (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 Community or the beneficiary country within the meaning of Article 67(1) or in the beneficiary republic within the meaning of Article 98(1). Where the value of the originating materials used needs to be established, this subparagraph shall be applied *mutatis mutandis*;
- (h) «chapters» and «headings» mean the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonised System;
- (i) «classified» refers to the classification of a product or material under a particular heading;
- (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.

¹ Version as at 1 September 2003.

SECTION 1

GENERALISED SYSTEM OF PREFERENCES

SUBSECTION 1

DEFINITION OF THE CONCEPT OF ORIGINATING PRODUCTS

Article 67

1. For the purposes of the provisions concerning generalised tariff preferences granted by the Community to products originating in developing countries (hereinafter referred to as «beneficiary countries»), the following products shall be considered as originating in a beneficiary country:

- (a) products wholly obtained in that country within the meaning of Article 68;
- (b) products obtained in that country in the manufacture of which products other than those referred to in (a) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 69.

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 to working or processing going beyond that described in Article 70 shall be considered as originating in that beneficiary country.

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

4. In so far as Norway and Switzerland grant generalised tariff preferences to products originating in the beneficiary countries referred to in paragraph 1 and apply a definition of the concept of origin corresponding to that set out in this section, products originating in the Community, Norway or Switzerland which are subject in a beneficiary country to working or processing going beyond that described in Article 70 shall be considered as originating in that beneficiary country.

The provisions of the first subparagraph shall apply only to products originating in the Community, Norway or Switzerland (according to the rules of origin relative to the tariff preferences in question) which are exported direct to the beneficiary country.

The provisions of the first subparagraph shall not apply to products falling within Chapters 1 to 24 of the Harmonised System.

The Commission shall publish in the *Official Journal of the European Communities* (C series) the date from which the provisions laid down in the first and second subparagraphs shall apply.

5. The provisions of paragraph 4 shall apply on condition that Norway and Switzerland grant, by reciprocity, the same treatment to Community products.

Article 68

1. The following shall be considered as wholly obtained in a beneficiary country or in the Community:

- (a) mineral products extracted 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;
- (e) products obtained by hunting or fishing conducted there;
- (f) products of sea fishing and other products taken from the sea outside its 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 in a Member State,
- which sail under the flag of a beneficiary country or of a Member State,
- which are at least 50 % owned by nationals of the beneficiary country or of Member States or by a company having its head office in that country or in one of those 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 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 to the Member States or to public bodies or nationals of that beneficiary country or of the Member States,
- of which the master and officers are nationals of the beneficiary country or of the Member States, and
- of which at least 75 % of the crew are nationals of the beneficiary country or of the Member States.

3. The terms «beneficiary country» and «Community» shall also cover the territorial waters of that country 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 of the Member State to which they belong, provided that they satisfy the conditions set out in paragraph 2.

Article 69

For the purposes of Article 67, products which are not wholly obtained in a beneficiary country 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 shall not apply to it, and no account shall be taken of the non-originating materials which may have been used in its manufacture.

Article 70

1. 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 69 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;
- (g) operations to colour sugar or form sugar lumps; partial or total milling of 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, where one or more components of the mixtures do not meet the conditions laid down in this section to enable them to be considered as originating in a beneficiary country or in the Community;
- (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.

2. All the operations carried out in either a beneficiary country 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.

Article 70a

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 71

1. By way of derogation from the provisions of Article 69, 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 percentage 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 72

1. By way of derogation from Article 67, for the purposes of determining whether a product manufactured in a beneficiary country which is a member of a regional group originates therein with the meaning of that Article, products originating in any of the countries of that regional group and used in further manufacture in another country of the group shall be treated as if they originated in the country of further manufacture (regional cumulation).

2. The country of origin of the final product shall be determined in accordance with Article 72a.

3. Regional cumulation shall apply to three separate regional groups of beneficiary countries benefiting from the generalised system of preferences:

- (a) Group I: Brunei-Darussalam, 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.

4. The expression 'regional group' shall be taken to mean Group I, Group II or Group III, as the case may be.

Article 72a

1. When goods originating in a country which is a member of a regional group are worked or processed in another country of the same regional group, they shall have the origin of the country of the regional group where the last working or processing was carried out, provided that:

- (a) the value added there, as defined in paragraph 3, is greater than the highest customs value of the products used originating in any one of the other countries of the regional group, and
- (b) the working or processing carried out there exceeds that set out in Article 70 and, in the case of textile products, also those operations referred to at Annex 16.

2. When the conditions of original in paragraph 1(a) and (b) are not satisfied, the products shall have the origin of the country of the regional group which accounts for the highest customs value of the originating products coming from other countries of the regional group.

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

4. Proof of the originating status of goods exported from a country of a regional group to another country of the same group to be used in further working or processing, or to be re-exported where no further working or processing takes place, shall be established by a certificate of origin Form A issued in the first country.

5. Proof of the originating status, acquired or retained under the terms of Article 72, this Article and Article 72b, of goods exported from a country of a regional group to the Community, shall be established by a certificate of origin Form A issued or an invoice declaration made out in that country on the basis of a certificate of origin Form A issued according to the provisions of paragraph 4.

6. The country of origin shall be marked in box 12 of the certificate of origin Form A or on the invoice declaration, that country being:

- in the case of products exported without further working or processing according to paragraph 4, the country of manufacture;
- in the case of products exported after further working or processing, the country of origin as determined in accordance with paragraph 1.

Article 72b

1. Articles 72 and 72a shall apply only where:

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

This undertaking shall be transmitted to the Commission through the following Secretariats, as the case may be:

- (i) Group I: the General Secretariat of the Association of South-East Asian Nations (ASEAN);

(ii) Group II: the Andean Community - Central American Common Market and Panama Permanent Joint Committee on Origin (Comité Conjunto Permanente de Origen Comunidad Andina - Mercado Común Centroamericano y Panamá);

(iii) Group III: the Secretariat of the South Asian Association for Regional Cooperation (SAARC).

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

3. Article 78(1)(b) shall not apply to products originating in any of the countries of the regional group when they pass through the territory of any of the other countries of the regional group, whether or not further working or processing take place there.

Article 73

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

Article 74

Sets, as defined in general rule 3 of the Harmonised System, shall be regarded as originating when all the 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.

Article 75

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 76

1. Derogations from the provisions of this section may be made in favour of the least-developed beneficiary countries benefiting from the generalised system of preferences when the development of existing industries or the creation of new industries justifies them. The least-developed beneficiary countries are listed in the Council Regulations and the ECSC Decision concerning the application of generalised tariff preferences. For this purpose, the country concerned shall submit to the Community a request for a derogation together with the reasons for the request in accordance with paragraph 3.

2. The examination of requests shall, in particular, take into account:

- (a) cases where the application of existing rules of origin would affect significantly the ability of an existing industry in the country concerned to continue its exports to the Community, with particular reference to cases where this could lead to business closures;
- (b) specific cases where it can be clearly demonstrated that significant investment in an industry could be deterred by the rules of origin and where a derogation encouraging implementation of the investment programme would enable the rules to be satisfied by stages;
- (c) the economic and social impact of the decision to be taken especially in respect of employment in the beneficiary countries and the Community.

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

- description of the finished product,
- nature and quantity of materials originating in a third country,
- manufacturing process,
- value added,
- the number of employees in the enterprise concerned,
- the anticipated volume of the exports to the Community,
- other possible sources of supply for raw materials,
- reasons for the duration requested,
- other observations.

4. The Commission shall present the derogation-request to the Committee. It shall be decided on in accordance with the committee procedure.

5. Where use is made of a derogation, the following phrase must appear in box 4 of the certificate of origin Form A, or on the invoice declaration laid down in Article 89:

«Derogation - Regulation (EC) No .../...».

6. The provisions of paragraphs 1 to 5 shall apply to any prolongations.

Article 77

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

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

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

Article 78

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

- (a) products transported without passing through the territory of any other country, except in the case of the territory of another country of the same regional group where Article 72 is applied;
- (b) products constituting one single consignment transported through the territory of countries other than the beneficiary country 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 transported through the territory of Norway or Switzerland and subsequently re-exported in full or in part to the Community or to the beneficiary country, provided that the products remain under the surveillance of the customs authorities of 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;
- (d) products which are transported by pipeline without interruption across a territory other than that of the exporting beneficiary country or of the Community.

2. Evidence that the conditions specified in paragraph 1(b) and (c) have been 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; 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.

Article 79

1. Originating products sent from a beneficiary country 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 67, provided that the products meet the requirements of this section entitling them to be recognised as originating in the beneficiary country and provided that it is shown to the satisfaction of the competent Community customs authorities that:

- (a) an exporter has consigned these products from the beneficiary country 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. A certificate of origin Form A 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 organized for private purposes in shops or business premises with a view to the sale of foreign products, and during which the products remain under customs control.

SUBSECTION 2

PROOF OF ORIGIN

Article 80

Products originating in the beneficiary country shall benefit from the tariff preferences referred to in Article 67, on submission of either:

- (a) a certificate of origin Form A, a specimen of which appears in Annex 17; or
- (b) in the cases specified in Article 89(1), a declaration, the text of which appears in Annex 18, 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»).

(A) CERTIFICATE OF ORIGIN FORM A

Article 81

1. 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 67, provided that they have been transported directly within the meaning of Article 78, on submission of a certificate of origin Form A, issued by the customs authorities or by other competent governmental authorities of the beneficiary country, provided that the latter country:

- has communicated to the Commission the information required by Article 93, and
 - assists the Community by allowing the customs authorities of Member States to verify the authenticity of the document or the accuracy of the information regarding the true origin of the products in question.
2. A certificate of origin Form A may be issued only where it can serve as the documentary evidence required for the purposes of the tariff preferences referred to in Article 67.
 3. A certificate of origin Form A shall be issued only on written application from the exporter or his authorised representative.
 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 certificate of origin Form A.
 5. The certificate shall be issued by the competent governmental authorities of the beneficiary country if the products to be exported can be considered as products originating in that country within the meaning of Subsection 1. The certificate shall be made available to the exporter as soon as the export has taken place or is ensured.
 6. For the purposes of verifying whether the conditions set out in paragraph 5 have been met, the competent governmental authorities shall have the right to call for any documentary evidence or to carry out any check which they consider appropriate.
 7. It shall be the responsibility of the competent governmental authorities of the beneficiary country to ensure that certificates and applications are duly completed.
 8. The completion of box 2 of the certificate of origin Form A shall be optional. Box 12 shall be duly completed by indicating «European Community» or one of the Member States.
 9. The date of issue of the certificate of origin Form A shall be indicated in box 11. The signature to be entered in that box, which is reserved for the competent governmental authorities issuing the certificate, shall be handwritten.

Article 82

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 heading No 7308 or 9406 of the Harmonised System are imported by instalments, a single proof of origin for such products shall be submitted to the customs authorities on importation of the first instalment.

Article 83

Since the certificate of origin Form A constitutes the documentary evidence for the application of provisions concerning the tariff preferences referred to in Article 67, it shall be the responsibility of the competent governmental authorities of the exporting country to take any steps necessary to verify the origin of the products and to check the other statements on the certificate.

Article 84

Proofs of origin shall be submitted to the customs authorities of the Member States 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 85

1. By way of derogation from Article 81(5), 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.

2. 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.

3. Box 4 of certificates of origin Form A issued retrospectively must contain the endorsement «Issued retrospectively» or «Délivré a posteriori».

Article 86

1. In the event of the theft, loss or destruction of a certificate of origin Form A, the exporter may apply, to the competent governmental 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.

2. For the purposes of Article 90b, the duplicate shall take effect from the date of the original.

Article 87

1. 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 certificates of origin Form A for the purpose of sending all or some of these products elsewhere within the Community or to Switzerland or Norway. The replacement certificate(s) of origin Form A shall be issued by the customs office under whose control the products are placed.

2. The replacement certificate issued in application of paragraph 1 or Article 88 shall be regarded as the definitive certificate of origin for the products to which it refers. 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.

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

The customs authorities which issued the replacement certificate shall endorse box 11. The responsibility of the authorities is 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 who signs this box in good faith shall not be responsible for the accuracy of the particulars entered on the original certificate.

4. The customs office which is requested to perform the operation referred to in paragraph 1 should 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.

5. 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 referred to in Article 67, under a derogation granted in accordance with the provisions of Article 76, the procedure laid down in this Article shall apply only when such products are intended for the Community.

Article 88

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 67 on production of a replacement certificate of origin Form A issued by the customs authorities of Norway or Switzerland on the basis of a certificate of origin Form A issued by the competent governmental authorities of the beneficiary country, provided that the conditions laid down in Article 78 have been satisfied and provided that Norway or Switzerland assists the Community by allowing its customs authorities to verify the authenticity and accuracy of the certificates issued. The verification procedure laid down in Article 94 shall apply *mutatis mutandis*. The time limit laid down in Article 94(3) shall be extended to eight months.

(B) INVOICE DECLARATION

Article 89

1. The invoice declaration may be made out:

- (a) by an approved Community exporter within the meaning of Article 90, 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 provided that the assistance referred to in Article 81(1) shall apply to this procedure.

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

5. Invoice declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 90 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) 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 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 90

1. The customs authorities of 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 67(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 grant to 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.

Article 90a

1. Evidence of the originating status of Community products within the meaning of Article 67(2) 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 a declaration as referred to in Article 89.
2. The exporter or his authorised representative shall enter «GSP beneficiary countries» and «EC», or «Pays bénéficiaires du SPG» and «CE», 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 movement certificates EUR.1 and, with the exception of the provisions concerning their issue, to invoice declarations.

Article 90b

1. 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.
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 67, 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 90c

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 67 without requiring the presentation of a certificate of origin Form A 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 these 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 91

1. When Article 67(2), (3) or (4) 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 the Community, Norway or Switzerland are used shall rely on the movement certificate EUR.1 or, where necessary, the invoice declaration.
2. Box 4 of certificates of origin Form A issued in the cases set out in paragraph 1 shall contain the remark «EC cumulation», «Norway cumulation», «Switzerland cumulation», or «Cumul CE», «Cumul Norvège», «Cumul Suisse».

Article 92

The discovery of slight discrepancies between the statements made in the certificate of origin Form A, in the movement certificate EUR.1 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.

Obvious formal errors such as typing errors on a certificate of origin Form A, a movement certificate EUR.1 or an invoice declaration 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 93

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 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. 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 mentioned in this paragraph.
2. The Commission shall publish, in the *Official Journal of the European Communities* («C» series), the date on which the new beneficiary countries referred to in Article 97 met the obligations set out in paragraph 1.
3. The Commission shall 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.

Article 93a

For the purposes of the provisions concerning the tariff preferences referred to in Article 67, every beneficiary country shall comply or ensure compliance with the rules concerning the origin of the products, the completion and issue of certificates of origin Form A, the conditions for the use of invoice declarations and those concerning methods of administrative cooperation.

Article 94

1. Subsequent verifications of certificates of origin Form A and invoice declarations shall be carried out at random or whenever the customs authorities in the Community 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 customs authorities in the Community 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 said authorities decide to suspend the granting of the tariff preferences referred to in Article 67 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 in the Community 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 products originating in the beneficiary country or in the Community.

4. In the case of certificates of origin Form A issued in accordance with Article 91, 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, 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.

The provisions of the first subparagraph shall apply between the countries of the same regional group for the purposes of the subsequent verification of the certificates of origin Form A issued in accordance with this section.

6. Where the verification procedure or any other available information appears to indicate that the provisions of this section are being contravened, the exporting beneficiary country 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.

7. For the purposes of the subsequent verification of certificates of origin Form A, copies of the certificates, as well as any export documents referring to them, shall be kept for at least three years by the competent governmental authorities of the exporting beneficiary country.

Article 95

Article 78(1)(c) and Article 88 shall apply only in so far as Norway and Switzerland, in the context of tariff preferences granted by them to certain products originating in developing countries, apply provisions similar to those of the Community.

The Commission shall inform the Member States' customs authorities of the adoption by Norway and Switzerland of such provisions and shall notify them of the date from which the provisions of Article 78(1)(c) and Article 88, and the similar provisions adopted by Norway and Switzerland, are applied.

These provisions shall apply on condition that the Community, Norway and Switzerland have concluded an agreement stating, among other things, that they shall provide each other with the necessary mutual assistance in matters of administrative cooperation.

SUBSECTION 4

CEUTA AND MELILLA

Article 96

1. The term «Community» used in this section shall not cover Ceuta and Melilla. The term «products originating in the Community» 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 beneficiary country benefiting from the generalised system of preferences when imported into Ceuta and Melilla or as originating in Ceuta and Melilla.

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

4. The provisions of this section concerning the issue, use and subsequent verification of certificates of origin Form A 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.

SUBSECTION 5

FINAL PROVISION

Article 97

When a country or territory is admitted or readmitted as a beneficiary country in respect of products referred to in the relevant Council Regulations or the ECSC Decision, goods originating in that country or territory may 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 93(2).

ANNEX 16

WORKING EXCLUDED FROM GSP REGIONAL CUMULATION

Working such as:

- fitting of buttons and/or other types of fastenings,
- making of button-holes,
- finishing off the ends of trouser legs and sleeves or the bottom hemming of skirts and dresses etc.,
- hemming of handkerchiefs, table linen etc.,
- fitting of trimmings and accessories such as pockets, labels, badges, etc.,
- ironing and other preparations of garments for sale «ready made»,
- or any combination of such working.