

II

(Information)

INFORMATION FROM EUROPEAN UNION INSTITUTIONS AND BODIES

COMMISSION

EXPLANATORY NOTES CONCERNING THE PAN-EURO-MEDITERRANEAN PROTOCOLS ON
RULES OF ORIGIN

(2007/C 83/01)

The examples of cumulation are for explanatory purposes only and do not necessarily imply that the cumulation of origin is applicable between the countries concerned

Article 1(f) — Ex-works price

The ex-works price of a product shall include:

- the value of all supplied materials used in manufacture
- all costs (material costs as well as other costs) effectively incurred by the manufacturer.

For example, the ex-works price of recorded video cassettes, records, discs, media-carrying computer software and other such products comprising an element of intellectual property rights shall as far as possible include all costs with regard to the use of intellectual property rights for the manufacture of the goods, paid for by the manufacturer, whether or not the holder of such rights has his seat or residence in the country of production.

No account shall be taken of commercial price reductions (e.g. for early payment, or large quantity deliveries).

Articles 3 and 4 — Cumulation***Allocation of origin***

In general, the origin of the final product will be determined through the 'last working or processing' carried out provided that the operations carried out go beyond those referred to in Article 7.

If, in the country of final manufacture, the originating materials from one or more countries are not subject to working or processing going beyond minimal operations, the origin of the final product shall be allocated to the country contributing the highest value. For this purpose, the value added in the country of final manufacture — including the value of non-originating materials which have been sufficiently processed — is compared with the value of the materials originating in each one of the other countries.

If no working or processing is carried out in the country of export, the materials or products simply retain their origin if they are exported to one of the countries concerned.

Variable geometry

Cumulation can be only applied if the countries of final manufacture and of final destination have concluded free trade agreements, containing identical rules of origin, with all the countries participating in the acquisition of originating status, i.e. with all the countries from which all the materials used originate. Materials originating in the country which has not concluded an agreement with the countries of final manufacture and of final destination shall be treated as non-originating.

The following examples explain how to determine origin according to the four paragraphs of Articles 3 and 4:

EXAMPLES OF ALLOCATION OF ORIGIN AND VARIABLE GEOMETRY

1. *Example for allocation of origin through the last working or processing carried out.*

Fabrics (HS 5112; obtained from lambs' wool not combed or carded) originating in the Community are imported into Morocco; lining, made of man-made staple fibre (HS 5513) is originating in Norway.

In Morocco, suits (HS 6203) are made up.

The last working or processing is carried out in Morocco; the working or processing (in this case, making-up suits) goes beyond operations referred to in Article 7. Therefore, the suits obtain Moroccan origin and can be exported to other countries with which cumulation is applicable.

If in this example there is no free trade agreement with pan-Euro-Med rules of origin between Morocco and Norway, the variable geometry implies that the Norwegian lining would need to be treated as non-originating and thus the suits will not obtain originating status.

2. *Example for allocation of origin if the last working or processing does not go beyond minimal operations; recourse has to be taken to the highest value of the materials used in the manufacture*

The different parts of an ensemble, originating in two countries, are packed in the Community. The trousers and a skirt, originating in Switzerland, have a value of 180 Euros; the jacket, originating in Jordan, has a value of 100 Euros. The minimal operation ('packing') carried out in the Community costs 2 Euros. The operator uses plastic bags from Ukraine, of a value of 0,5 Euros. The ex-works price of the final product is 330 Euros.

As the operation in the Community is a minimal one the value added there has to be compared with the customs values of the other materials used in order to allocate origin:

Value added in the Community (which includes 2 Euros for the operation and 0,5 Euros for the bag) = 330 Euros (ex-works price) - (minus) 280 Euros (180 + 100) = 50 Euros = Community 'added value'

The Swiss value (180) is higher than the value added in the Community (50) and the values of all other originating materials used (100). Therefore, the final product will have Swiss origin and can be exported to other countries with which cumulation is applicable.

If in this example there was no free trade agreement with pan-Euro-Med rules of origin between the Community and Switzerland the ensemble would have to be treated as non-originating since the Swiss input has neither been sufficiently processed nor allowed to benefit from cumulation of origin.

3. *Example for products that are exported without undergoing further working or processing*

A carpet, originating in the Community, is exported to Morocco and is, without undergoing further operations, exported to Syria after 2 years. The carpet does not change origin and still has Community origin upon exportation to Syria.

In this example, a preferential proof of origin can only be issued for exportation from Morocco to Syria if the free trade agreement with pan-Euro-Med rules of origin between the Community and Syria is in place.

Cumulation of working or processing (full cumulation)

Full cumulation allows performing sufficient working or processing not in the customs territory of a single country but in the area formed by customs territories of a group of countries. For example, cumulation of working or processing outside the context of the Euro-Med cumulation is provided for in some of the origin protocols with Morocco, Algeria and Tunisia. Since the cumulation of working or processing falls outside the context of the pan-Euro-Mediterranean cumulation of origin, products obtaining origin on the basis of the full cumulation are excluded from the pan-Euro-Med trade.

EXAMPLE OF CUMULATION OF WORKING OR PROCESSING

Non-originating cotton yarn (HS 5205) is imported into the Community where it is woven into fabrics (HS 5208). The fabrics are then exported from the Community to Tunisia where they are cut and where men's shirts (HS 6205) are sewn.

According to the rules of cumulation of working and processing, the weaving carried out in the Community is considered as having been carried out in Tunisia. In this way the rule for HS 6205 requiring manufacture from yarn is satisfied and the men's shirts obtain originating status. However, since the originating status is obtained in a way which is not compatible with the pan-Euro-Mediterranean requirements, according to which the weaving and sewing should take place in one single country, the men's shirt cannot be exported under preferences from Tunisia to the countries referred to in Articles 3 and 4 other than Maghreb and the EC.

[the use of the proofs of origin is explained in detail in the Note to Article 17]

Article 10 — Origin rule for sets

The origin rule for sets applies only to sets within the meaning of General Rule 3 for the interpretation of the Harmonized System.

According to this provision each product of which the set is composed, with the exception of products the value of which does not exceed 15 per cent of the total value of the set, must fulfil the origin criteria for the heading under which the product would have been classified if it were a separate product and not included in a set regardless of the heading under which the whole set is classified in accordance with the text of the General Rule referred to above.

These provisions remain applicable even if the 15 per cent tolerance is used for that product which under the text of the General Rule referred to above determines the classification of the whole set.

Article 15 — Drawback in cases of errors

Drawback or remission of duty can only be given in the case that proof of origin has been wrongly issued or made out if the following three conditions have been met:

- (a) the wrongly issued or made out proof of origin is returned to the authorities in the country of export, or, as an alternative, a written statement is made by the authorities in the importing country that no preference has been or will be granted;
- (b) the products used in the manufacture would have been entitled to drawback or remission of duties under the provisions in force if a proof of origin had not been used to claim preference;
- (c) the period allowed for repayment has not been exceeded and the conditions laid down in the national law of the country concerned governing repayment are met.

Article 15 — Prohibition of drawback in bilateral and in diagonal trade

In the agreements between the Community and the Mediterranean countries other than Israel, the prohibition of drawback is applicable as soon as the originating status of the product was obtained on the basis of cumulation with materials originating in the countries referred to in Articles 3 and 4 other than the country of destination or if a proof of origin EUR-MED is issued with a view of a subsequent application of the diagonal cumulation. In the agreements between the EC, Bulgaria, Romania, Turkey, Switzerland, Norway, Iceland and Faroe Islands and in the agreement between the EC and Israel, the prohibition of drawback is always applicable.

EXAMPLES:

1. *Example of the possibility of drawback in bilateral trade.*

Aluminium originating from the United Arab Emirates is imported into Egypt where aluminium screws (HS 7616) are manufactured. The final product originating in Egypt is exported to the Community.

Since Egyptian originating status is obtained on the basis of sufficient working and processing and not on the basis of cumulation with materials originating in one of the countries referred to in Articles 3 and 4, Egyptian customs authorities can grant drawback for non-originating materials used in the manufacture of the originating products when it is exported to the Community.

However the screws cannot be used in the Community for the purpose of pan-Euro-Mediterranean cumulation.

In this example the screws originating in Egypt can only be exported to the Community with a movement certificate EUR.1 or an invoice declaration.

2. *Example of the prohibition of drawback in diagonal trade.*

Oranges from Costa Rica (HS 0805) and sugar originating in the EC (HS 1701) are imported into Jordan where orange juice (2009) is produced. The value of the EC originating sugar exceeds 30 % of the ex-works price. The Jordanian originating product is exported to Egypt.

Since the origin of the final product is obtained in Jordan on the basis of cumulation with one of the countries referred to in article 3 and 4, in this case the EC, the non-originating materials cannot be subject in Jordan to drawback of, or exemption from, customs duties of whatever kind. Thus if a preferential proof of origin is made out in Jordan, customs duties need to be paid on the oranges originating in Costa Rica.

In this example the product originating in Jordan can be only exported to Egypt with a movement certificate EUR-MED or an invoice declaration EUR-MED. Moreover, the juice can be re-exported in the context of diagonal cumulation from Egypt to other countries referred to in Articles 3 and 4.

[the use of movement certificates EUR.1 and EUR-MED is explained more in details in the Note to Article 17.4]

Article 16 — Documentary proofs for used goods

Proofs of origin may be issued also for used or any other goods where, because of a considerable time lapse between the date of production or importation on the one hand and the date of exportation on the other hand, the usual supporting documents are no longer available, provided that:

- (a) the date of production or importation of the goods lies beyond that period of time during which, according to the respective legislation in the country of exportation, records must be kept by traders;

- (b) the goods can be deemed to be originating on the grounds of other evidences, like declarations of the producer or any other trader, an expert's opinion, by marks on the goods or descriptions of them, etc.;
- (c) there is no indication that the goods do not comply with the requirements of the origin rules.

Article 16 (and 25) — Submission of proof of origin in case of electronic transmission of the import declaration

In cases where import declarations are transmitted electronically to the customs authorities of the importing State, it rests with these authorities to decide, within the framework and according to the provisions of the customs legislation applicable in the importing State, when and to what extent the documents constituting proofs of originating status shall actually be submitted.

Article 17 — Description of goods on movement certificate EUR.1 or EUR-MED

Cases of goods originating in two or more countries or territories

If the products covered by the movement certificate originate in more than one country or territory:

- box 4 (country, group of countries or territory in which the products are considered as originating) should bear the mention 'see box 8'; and,
- box 8 (Item number; Marks and numbers; Number and kind of package; Description of the good): the name or official abbreviation of every country ⁽¹⁾ concerned shall be indicated for each item in this box.

Cases of consignments consisting of goods which obtained origin on the basis of cumulation and goods which have obtained origin on another basis

In such cases a description of goods must distinguish, in a clear and satisfactory manner, goods which obtained origin on the basis of cumulation with any of the countries referred to in article 3 and 4 from goods which obtained origin on another basis. For example:

1. An exporter states in box 7 of a certificate EUR-MED 'See the invoice'. On the invoice, for each item he may then indicate 'Cumulation applied with ...' or 'No cumulation applied' on condition that:

- (a) the invoice numbers are shown in Box 10 of the movement certificate EUR-MED;

⁽¹⁾ The ISO-Alpha-2 and -3 codes for each one of the countries are the following:

— Andorra	AD	AND
— Algeria	DZ	DZA
— Egypt	EG	EGY
— Faroe Islands	FO	FRO
— Iceland	IS	ISL
— Israel	IL	ISR
— Jordan	JO	JOR
— Lebanon	LB	LBN
— Morocco	MA	MAR
— Norway	NO	NOR
— San Marino	SM	SMR
— Switzerland	CH	CHE
— Syria	SY	SYR
— Tunisia	TN	TUN
— Turkey	TR	TUR
— West Bank and Gaza Strip	PS	PSE

The EU ISO-Alpha code exists for the Community, but EEC, EC, CEE or CE can also be accepted.

- (b) the invoices and, where relevant, additional commercial documents are firmly attached to the certificate prior to presentation to customs, and
 - (c) the customs authorities have stamped the invoice and additional commercial documents, officially attaching them to the certificates, or
2. An exporter states in box 7 'See box 8' and inserts in box 8, along the description of the products, the statements 'Cumulation applied with' and 'No cumulation applied', or
 3. Two certificates EUR-MED are issued for the two categories of products:
 - (a) one for products, which obtained origin on the basis of cumulation, indicating in box 7 'Cumulation applied with';
 - (b) another one for products which did not obtain origin on the basis of cumulation, indicating in box 7 'No cumulation applied'.

The same applies if a consignment consists of goods originating in two or more countries.

Cases of large consignments

When the box, on the movement certificate EUR.1 or EUR-MED, provided for the description of the goods is insufficient to permit specification of the necessary particulars for identifying the goods, particularly in the case of large consignments, the exporter may specify the goods to which the certificate relates on attached invoices of the goods and, if necessary, additional commercial documents on condition that:

- (a) the invoice numbers are shown in Box 10 of the movement certificate EUR.1 or EUR-MED;
- (b) the invoices and, where relevant, additional commercial documents are firmly attached to the certificate prior to presentation to customs, and
- (c) the customs authorities have stamped the invoice and additional commercial documents, officially attaching them to the certificates.

Where applicable, the names or official abbreviations of the countries of origin as outlined in the previous note concerning Box 8 shall be indicated on the invoices and if relevant, any additional commercial document.

Article 17 — Goods exported by a customs clearance agent

A customs clearance agent may be allowed to act as the authorised representative of the person who is the owner of the goods or has a similar right of disposal over them, even in cases where the person is not situated in the exporting country, as long as the agent is in a position to prove the originating status of the goods.

Article 17 — certification of origin for the purpose of pan-Euro-Mediterranean cumulation

Optional use of the movement certificates EUR.1 and EUR-MED

A movement certificate EUR.1 or EUR-MED can be issued when the products concerned are either originating in the exporting country or in any of the other countries referred to in articles 3 and 4 on condition that cumulation with Faroe Islands or any of the Mediterranean countries other than Turkey ⁽¹⁾ HAS NOT BEEN APPLIED.

EXAMPLES

1. *Example of the use of EUR.1 movement certificate when cumulation applied but no cumulation with the Mediterranean partner.*

Sugar (HS 1701) originating in the EC is imported into Switzerland where it is processed into sweets (HS 1704). The value of the EC originating sugar exceeds 30 % of the ex-works price. The Swiss originating product is exported to Turkey.

⁽¹⁾ Turkey joined the pan-European cumulation in 1999 i.e. before the system was extended to the Mediterranean Countries.

Since the originating status is obtained in Switzerland on the basis of cumulation without application of cumulation with a Mediterranean partner and since the three countries are linked by free trade agreements, the Swiss customs authorities may issue a EUR.1 certificate for the exportation to Turkey.

However in this example a movement certificate EUR-MED can be issued by the Swiss administration also if the sweets could be used in Turkey in the context of cumulation with any of the other countries referred to in Articles 3 and 4, for example if the sweets are to be re-exported from Turkey to Tunisia.

Therefore if the Swiss exporter duly applied to his customs administration for a EUR-MED certificate, his application should be accepted and a movement certificate EUR-MED issued. The movement certificate EUR-MED in box 7 shall contain the statement 'Cumulation applied with the EC'.

2. Example of the use of EUR.1 movement certificate when no cumulation applied.

Embroidered curtains (HS 6303) are manufactured in Lebanon from non-originating single yarn. The final product is exported to the Community.

Since the originating status is obtained in Lebanon on the basis of sufficient working and processing and cumulation was not applied with any of the pan-Euro-Mediterranean countries, the Lebanese customs authorities may issue a movement certificate EUR.1 for the exportation to the Community.

However, the use of a movement certificate EUR-MED in this example is also possible provided the prohibition of drawback in Lebanon was respected. This would allow the re-exportation of the curtains to any of the other countries referred to in Articles 3 and 4. Therefore, likewise in the first example, if the Lebanese exporter duly applied to his customs administration for a EUR-MED certificate, his application should be accepted and a movement certificate EUR-MED issued. The movement certificate EUR-MED in box 7 shall contain the statement 'No cumulation applied'.

Mandatory use of the movement certificate EUR.1

A movement certificate EUR.1 must be issued when conditions for diagonal, pan-Euro-Mediterranean cumulation of origin are not satisfied. This happens when the prohibition of drawback is not respected in bilateral trade between any of the two countries referred to in Articles 3 and 4 (See '*Example of the possibility of drawback in bilateral trade*') or when cumulation of working or processing with Morocco, Tunisia or Algeria took place (See '*Example of cumulation of working or processing (full cumulation)*').

Mandatory use of the movement certificate EUR-MED

A movement certificate EUR-MED must be issued when the products concerned are originating either in the exporting country or in any of the other countries referred to in articles 3 and 4 and cumulation with Faroe Islands or any of the Mediterranean countries other than Turkey HAS BEEN APPLIED.

EXAMPLES

1. Example of cumulation with materials originating in one of the Mediterranean countries.

Fabrics originating in Egypt (HS 5112) are imported into Norway where man's trousers (HS 6103) are manufactured. The originating status is obtained in Norway on the basis of cumulation applied with Egyptian materials and therefore when the final product is exported to the Community, Norwegian customs administration must issue a movement certificate EUR-MED containing the statement 'Cumulation applied with Egypt'.

2. *Example of cumulation applied in one of the Mediterranean countries.*

Norwegian wooden boards cut to size (HS 4407) are imported into Morocco where the wooden boxes are manufactured (HS 4415). The Moroccan originating status is obtained on the basis of cumulation in a country which is a signatory country of Barcelona Declaration and therefore when the final product is exported to the Community, Moroccan customs administration must issue a movement certificate EUR-MED containing the statement 'Cumulation applied with Norway'.

This Explanatory Note applies *mutatis mutandis* to Article 22

Article 18 — Technical reasons

A movement certificate EUR.1 or EUR-MED may be rejected for 'Technical reasons' because it was not made out in the prescribed manner. These are the cases which may give rise to subsequent presentation of a retroactively-endorsed certificate and they include, by way of example, the following:

- the movement certificate EUR.1 or EUR-MED has been made out on a form other than the prescribed one (e.g. no guilloche background, differs significantly from the model in size or colour, no serial number, not printed in one of the officially-prescribed languages);
- one of the mandatory boxes (e.g. Box 4 on the EUR.1 or EUR-MED) has not been filled in;
- the movement certificate EUR.1 or EUR-MED has not been stamped and signed (i.e. in Box 11);
- the movement certificate EUR.1 and EUR-MED is endorsed by a non-authorized authority;
- the stamp used is a new one which has not yet been notified;
- the movement certificate EUR.1 or EUR-MED presented is a copy or photocopy rather than the original;
- the entry in Box 2 or 5 refers to a country that does not belong to the Agreement (e.g. Ukraine or Cuba) or to the country with which cumulation is not applicable

Action to be taken:

The document should be marked 'DOCUMENT NOT ACCEPTED', stating the reason(s), and then returned to the importer in order to enable him to get a new document issued retrospectively.

The customs authorities, however, may keep a photocopy of the rejected document for the purposes of post-clearance verification or if they have grounds for suspecting fraud.

Article 21 — Conditions for the use of 'accounting segregation' for the management of stocks of materials used in manufacture

1. Authorisation to use accounting segregation for the management of stocks of materials used in manufacture shall be granted to any manufacturer who submits to the customs authorities a written request to this end and who satisfies all the conditions for the grant of the authorisation.
2. The applicant must demonstrate a need to use accounting segregation on the grounds of unreasonable costs or impracticability of holding stocks of materials physically separate according to origin.
3. The originating and non-originating materials must be of the same kind and commercial quality and possess the same technical and physical characteristics. It must not be possible to distinguish materials one from another for origin purposes once they are incorporated into the finished product.
4. The use of the system of accounting segregation shall not give rise to more products acquiring originating status that would have been the case had the materials used in the manufacture been physically segregated.

5. The accounting system must:
 - maintain a clear distinction between the quantities of originating and non-originating materials acquired, showing the dates on which those materials were placed in stock and, where necessary, the values of those materials;
 - show the quantity of:
 - (a) originating and non-originating materials used and, where necessary, the total value of those materials;
 - (b) finished products manufactured;
 - (c) finished products supplied to all customers, identifying separately,
 - (i) supplies to customers requiring evidence of preferential origin (including sales to customers requiring evidence other than in the form of a proof of origin), and
 - (ii) supplies to customers not requiring such evidence;
 - be capable of demonstrating either at the time of manufacture or at the time of issue of any proof of origin (or other evidence of originating status), that stocks of originating materials were deemed available, according to the accounts, in sufficient quantity to support the declaration of originating status.
- 6.1 The stock balance to which reference is made in paragraph 5 final indent shall reflect both originating and non-originating materials entered in the accounts. The stock balance shall be debited for all finished products whether or not those products are supplied with a declaration of preferential originating status.
- 6.2 Where products are supplied without a declaration of preferential origin, the stock balance of non-originating materials only may be debited for as long as a balance of such materials is available to support such action. Where this is not the case, the stock balance of originating materials shall be debited.
- 6.3 The time at which the determination of origin is made (i.e. time of manufacture or date of issue of proof of origin or other declaration of origin) shall be agreed between the manufacturer and the customs authorities and be recorded in the authorisation granted by the customs authorities.
7. At the time of the application to commence using a system of accounting segregation, the customs authorities shall examine the manufacturer's records to determine opening balances of originating and non-originating materials that may be deemed to be held in stock.
8. The manufacturer must:
 - accept full responsibility for the way the authorisation is used and for the consequences of incorrect origin statements or other misuses of the authorisation;
 - make available to the custom authorities, when requested to do so, all documents, records and accounts for any relevant period.
9. The customs authorities shall refuse authorisation to a manufacturer who does not offer all the guarantees that the customs authorities deem necessary for the proper functioning of the accounting segregation system.
10. The customs authorities may withdraw an authorisation at any time. They must do so whenever the manufacturer no longer satisfies the conditions or no longer offers the specified guarantees. In this case the authorities shall invalidate the proofs of origin or other documents justifying origin that have been incorrectly issued.

Article 22 — Practical application of the provisions concerning invoice declaration and invoice declaration EUR-MED

The following guidelines shall apply:

- (a) The wording of the invoice declaration or of the invoice declaration EUR-MED shall be in conformity with the wording set out in Annex IVa or Annex IVb to the Protocol.

If the products covered by the invoice declaration or by the invoice declaration EUR-MED originate in more than one country or territory, an indication of the names or official abbreviations of all the countries concerned ⁽¹⁾ or a reference to a specific indication in the invoice, must be entered in the wording of the invoice declaration.

In the invoice or equivalent, the name or official abbreviation of every country shall be indicated for each item on the invoice;

- (b) The indication of non-originating products and therefore products which are not covered by the invoice declaration or by the invoice declaration EUR-MED should not be made on the declaration itself. However, this indication should appear on the invoice in a precise way so as to avoid any misunderstandings.
- (c) Declarations made on photocopied invoices are acceptable provided such declarations bear the signature of the exporter under the same conditions as the original. Approved exporters who are authorised not to sign invoice declarations or invoice declarations EUR-MED are not required to sign them if declarations are made on photocopied invoices.
- (d) An invoice declaration or an invoice declaration EUR-MED on the reverse of the invoice is acceptable.
- (e) The invoice declaration or an invoice declaration EUR-MED may be made on a separate sheet of the invoice provided that the sheet is obviously part of the invoice. A complementary form may not be used.
- (f) An invoice declaration or an invoice declaration EUR-MED made out on a label which is subsequently attached to the invoice is acceptable provided there is no doubt that the label has been affixed by the exporter. For example, the exporter's stamp or signature should cover both the label and the invoice.
- (g) in cases of consignments consisting of goods which obtained origin on the basis of cumulation and on another basis, an invoice declaration EUR-MED should distinguish, in a clear and satisfactory manner, goods which obtained origin on the basis of cumulation with any of the countries referred to in article 3 and 4 from goods which obtained origin on another basis. For example:

— In cases where a declaration is placed on the invoice or on other commercial documents, which list the products, the relevant statements, 'Cumulation applied with ...' or 'No cumulation applied', should be inserted next to each item on the invoice, **or**

⁽¹⁾ The ISO-Alpha-2 and -3 codes for each one of the countries are the following:

— Andorra	AD	AND
— Algeria	DZ	DZA
— Egypt	EG	EGY
— Faroe Islands	FO	FRO
— Iceland	IS	ISL
— Israel	IL	ISR
— Jordan	JO	JOR
— Lebanon	LB	LBN
— Morocco	MA	MAR
— Norway	NO	NOR
— San Marino	SM	SMR
— Switzerland	CH	CHE
— Syria	SY	SYR
— Tunisia	TN	TUN
— Turkey	TR	TUR
— West Bank and Gaza Strip	PS	PSE

The EU ISO-Alpha code exists for the Community, but EEC, EC, CEE or CE can also be accepted.

- In cases where a declaration is placed on documents which do not list the products, for example points (d), (e) and (f) to this Note, these documents, shall be complemented with an indication 'See the invoice'. Then for each item of the invoice an exporter may indicate 'Cumulation applied with ...' or 'No cumulation applied'.

The same applies if a consignment consists of goods originating in two or more countries.

Article 22 — Value basis for the issue and acceptance of invoice declarations or invoice declarations EUR-MED made out by any exporter

The ex-works price may be used as the value basis for deciding when an invoice declaration or an invoice declaration EUR-MED can be used instead of a movement certificate EUR.1 or EUR-MED in reference to the value limit laid down in Article 22.1 (b). If the ex-works price is used as the value basis, the importing country shall accept invoice declarations or invoice declarations EUR-MED made out by reference to that.

In cases where there is no ex-works price owing to the fact that the consignment is supplied free of charge, the customs value established by the authorities of the country of importation shall be considered as the basis for the value limit.

Article 23 — Approved exporter

The term 'exporter' may refer to persons or undertakings exporting from the territory of one of the contracting parties, regardless of whether they are producers or traders, as long as they comply with all the other provisions of this Protocol. Customs clearance agents may not be granted approved exporter status within the meaning of this Protocol.

The status of approved exporter may be granted only after an exporter has submitted a written application. When examining this, the customs authorities should give particular consideration to the following points:

- whether the exporter exports regularly: here, rather than focusing on a given number of consignments or a particular sum, the customs authorities should look into how regularly the operator carries out such operations;
- whether the exporter is at all times in a position to supply evidence of origin for the goods to be exported. In this connection it is necessary to consider whether the exporter knows the current rules of origin and is in possession of all the documents proving origin. In the case of producers, the authorities must make sure that the undertaking's stock accounts allow identification of the origin of goods and, in the case of new undertakings, that the system they have installed will permit such identification. For operators who are traders only, examination should focus more specifically on their usual trade flows;
- whether, in the light of his past exporting record, the exporter offers sufficient guarantees concerning the originating status of the goods and the ability to meet all resulting obligations.

Once an authorisation has been issued, exporters must:

- undertake to issue invoice declarations or invoice declarations EUR-MED only for goods for which they hold all the necessary proof or accounting elements at the time of issue;
- assume full responsibility for the way the authorisation is used, particularly for incorrect origin statements or other misuse of the authorisation;
- assume responsibility for ensuring the person in the undertaking responsible for completing invoice declarations or invoice declarations EUR-MED knows and understands the rules of origin;
- undertake to keep all documentary proofs of origin for a period of at least three years from the date that the declaration or invoice declaration was made;
- undertake to produce proof of origin to the customs authorities at any time, and allow inspections by those authorities at any time.

The customs authorities must carry out regular controls on authorised exporters. These controls must ensure the continued compliance of the use of the authorisation and may be carried out at intervals determined, if possible, on the basis of risk analysis criteria.

The customs authorities must notify the Commission of the European Communities of the national numbering system used for designating authorised exporters. The Commission of the European Communities will then pass on the information to the customs authorities of the other countries.

Article 26 — Importation by instalments

An importer wishing to take advantage of the provisions of this article must inform the exporter before the first instalment is exported that a single proof of origin for the complete product is required.

It is possible that each instalment is made up only of originating products. Where such instalments are accompanied by proofs of origin those separate proofs of origin shall be accepted by the customs authorities of the importing country for the instalments concerned, instead of a single proof of origin issued for the complete product.

Article 33 — Refusal of preferential treatment without verification

This covers cases in which the proof of origin is considered inapplicable, *inter alia* for the following reasons:

- the goods to which the movement certificate EUR.1 or EUR-MED refers are not eligible for preferential treatment;
- the goods description box (Box 8 on EUR.1 or EUR-MED) is not filled in or refers to goods other than those presented;
- the proof of origin has been issued by a country which does not belong to the preferential system even if the goods originate in a country belonging to the system (e.g. EUR.1 or EUR-MED issued in Ukraine for products originating in Syria) or the proof of origin has been issued by a country with which cumulation is not applicable (e.g. EUR.1 or EUR-MED issued in Syria for goods exported to Norway when the free trade agreement between these two countries does not exist);
- one of the mandatory boxes on the movement certificate EUR.1 or EUR-MED bears traces of non-authenticated erasures or alterations (e.g. the boxes describing the goods or stating the number of packages, the country of destination or the country of origin).
- the time-limit on the movement certificate EUR.1 or EUR-MED has expired for reasons other than those covered by the regulations (e.g. exceptional circumstances), except where the goods were presented before expiry of the time-limit;
- the proof of origin is produced subsequently for goods that were initially imported fraudulently;
- Box 4 on the movement certificate EUR.1 or EUR-MED names a country not party to the agreement under which preferential treatment is being sought;
- Box 4 on the movement certificate EUR.1 or EUR-MED names a country with which cumulation is not applicable (e.g. EUR.1 or EUR-MED issued in the EC for products of Faroese origin exported to Morocco when the free trade agreement between Morocco and the Faroe Islands does not exist);

Action to be taken:

The proof of origin should be marked 'INAPPLICABLE' and retained by the customs authorities to which it was presented in order to prevent any further attempt to use it.

Where it is appropriate to do so, the Customs authorities of the importing country shall inform the Customs authorities of the country of exportation about the refusal without delay.

Article 33 — Time-limits for the verification of proofs of origin

No country shall be obliged to answer a request for subsequent verification, as provided for in Article 33, received more than three years after the date of issue of a movement certificate EUR.1 or EUR-MED or the date of making out an invoice declaration or an invoice declaration EUR-MED.

Article 33 — Reasonable doubt

The following cases, by way of example, come into this category:

- the document has not been signed by the exporter (except for declarations on the basis of invoices or commercial documents drawn up by approved exporters where such a possibility is provided for);
- the movement certificate EUR.1 or EUR-MED has not been signed or dated by the issuing authority;
- the markings on the goods or packaging or the other accompanying documents refer to an origin other than that given on the movement certificate EUR.1 or EUR-MED;
- the particulars entered on the movement certificate EUR.1 or EUR-MED show that there has been insufficient working to confer origin;
- the stamp used to endorse the document does not match that which has been notified;

Action to be taken:

The document is sent to the issuing authorities for post-clearance verification, with a statement of the reasons for the request for verification. Pending the results of this verification, all appropriate steps judged necessary by the customs authorities shall be taken to secure payment of any applicable duties.

Annex I — Introductory Note 6, 6.1.

The special rule for textile materials excludes linings and interlinings. The 'pocketing fabric' is a special woven fabric that is exclusively used for the production of pockets and can therefore not be considered as normal lining or interlining. The special rule applies therefore to 'pocketing fabric'. The rule applies to woven fabrics in the piece as well as to finished pockets originating in third countries.

Text of the invoice declaration and invoice declaration EUR-MED

Invoice declaration (Annex IVa)

Arabic version

يصرح مصدر المنتجات التي تشملها هذه الوثيقة (التفويض الجمركي رقم)
 باستثناء ما ينص بوضوح على خلاف ذلك، بأن هذه المنتجات من منشأ تفضيلي
 من) .

Catalan version (AD)

L'exportador dels productes inclosos en el present document (Autorizació duanera N°...), declara que, llevat s'indiqui el contrari, aquestos productes gaudeixen d'un origen preferencial ...

Bulgarian version (BG)

Износителят на продуктите, обхванати от този документ (митническо разрешение № ... декларира, че освен където ясно е отбелязано друго, тези продукти са с ... преференциален произход.

Czech version (CZ)

Vývozce výrobků uvedených v tomto dokumentu (číslo povolení ...) prohlašuje, že kromě zřetelně označených, mají tyto výrobky preferenční původ v ...

German version (DE)

Der Ausführer (Ermächtigter Ausführer; Bewilligungs-Nr. ...) der Waren, auf die sich dieses Handelspapier bezieht, erklärt, dass diese Waren, soweit nicht anders angegeben, präferenzbegünstigte ... Ursprungswaren sind.

Danish version (DK)

Eksportøren af varer, der er omfattet af nærværende dokument, (toldmyndighedernes tilladelse nr. ...) erklærer, at varerne, medmindre andet tydeligt er angivet, har præferenceoprindelse i ...

Estonian version (EE)

Käesoleva dokumendiga hõlmatud toodete eksportija (tolliameti kinnitus nr. ...) deklareerib, et need tooted on ... sooduspäritoluga, välja arvatud juhul, kui on selgelt näidatud teisiti.

Spanish version (ES)

El exportador de los productos incluidos en el presente documento (autorización aduanera n° ...) declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial ...

Faeroese version

Útflytarin av vørunum, sum hetta skjal fevnir um (tollvaldsins loyvi nr. ...) vátar, at um ikki nakað annað er tilskilað, eru hesar vøurur upprunavøurur ...

Finnish version (FI)

Tässä asiakirjassa mainittujen tuotteiden viejä (tullin lupa n:o ...) ilmoittaa, että nämä tuotteet ovat, ellei toisin ole selvästi merkitty, etuuskohteluun oikeutettuja ... alkuperätuotteita.

French version (FR)

L'exportateur des produits couverts par le présent document (autorisation douanière n° ...), déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle ...

English version (GB)

The exporter of the products covered by this document (customs authorization No ...) declares that, except where otherwise clearly indicated, these products are of ... preferential origin

Greek version (GR)

Ο εξαγωγέας των προϊόντων που καλύπτονται από το παρόν έγγραφο (άδεια τελωνείου υπ' αριθ. ...) δηλώνει ότι, εκτός εάν δηλώνεται σαφώς άλλως, τα προϊόντα αυτά είναι προτιμησιακής καταγωγής ...

Hebrew version

היצואן של הטובין המכוסים במסמך זה (אישור מכס מס'.....) מצהיר כי מקורם של הטובין ה..... הללו מועדף, מלבד אם צויין אחרת במפורש.

Hungarian version (HU)

A jelen okmányban szereplő áruk exportőre (vámfelhatalmazási szám: ...) kijelentem, hogy eltérő jelzés hiányában az áruk kedvezményes ... származásúak

Icelandic version (IS)

Útflytjandi framleidsluvara sem skjal Tetta tekur til (leyfi tollyfirvalda nr. ...), lýsir því yfir að vöurnar séu, ef annars er ekki greinilega getid, af ...fríðindauppruna

Italian version (IT)

L'esportatore delle merci contemplate nel presente documento (autorizzazione doganale n. ...) dichiara che, salvo indicazione contraria, le merci sono di origine preferenziale ...

Lithuanian version (LT)

Šiame dokumente išvardintų prekių eksportuotojas (muitinės liudijimo Nr ...) deklaruoja, kad, jeigu kitaip nenurodyta, tai yra ... preferencinės kilmės prekės

Latvian version (LV)

Eksportētājs produktiem, kuri ietverti šajā dokumentā (muitas pilnvara Nr. ... deklarē, kā, izņemot tur, kur ir citādi skaidri noteikts, šiem produktiem ir priekšrocību izcelsme no ...

Maltese version

L-esportatur tal-prodotti koperti b'dan id-dokument (awtorizzazzjoni tad-dwana nru. ...) jiddikjara li, hlief fejn indikat b'mod ċar li mhux hekk, dawn il-prodotti huma ta' oriġini preferenzjali ...

Dutch version (NL)

De exporteur van de goederen waarop dit document van toepassing is (douanevergunning nr. ...) verklaart dat, behoudens uitdrukkelijke andersluidende vermelding, deze goederen van preferentiële ... oorsprong zijn

Norwegian version (NO)

Eksportøren av produktene omfattet av dette dokument (tollmyndighetenes autorisasjonsnr. ...) erklærer at disse produktene, unntatt hvor annet er tydelig angitt, har ... preferanseopprinnelse

Polish version (PL)

Eksporter produktów objętych tym dokumentem (upoważnienie władz celnych nr ...) deklaruje, że z wyjątkiem gdzie jest to wyraźnie określone, produkty te mają ... preferencyjne pochodzenie

Portuguese version (PT)

O abaixo assinado, exportador dos produtos cobertos pelo presente documento (autorização aduaneira nº ...), declara que, salvo expressamente indicado em contrário, estes produtos são de origem preferencial ...

Romanian version (RO)

Exportatorul produselor ce fac obiectul acestui document (autorizația vamală nr. ...) declară că, exceptând cazul în care în mod expres este indicat altfel, aceste produse sunt de origine preferențială ...

Swedish version (SE)

Exportören av de varor som omfattas av detta dokument (tullmyndighetens tillstånd nr. ...) försäkrar att dessa varor, om inte annat tydligt markerats, har förmånsberättigande ... ursprung

Slovenian version (SI)

Izvoznik blaga, zajetega s tem dokumentom (pooblastilo carinskih organov št. ...) izjavlja, da, razen če ni drugače jasno navedeno, ima to blago preferencialno ... poreklo

Slovak version (SK)

Vývozca výrobkov uvedených v tomto dokumente (číslo povolenia ...) vyhlasuje, že okrem zreteľne označených, majú tieto výrobky preferenčný pôvod v ...

Turkish version (TR)

İsbu belge (gümrük onay No: ...) kapsamındaki maddelerin ihracatçısı aksi açıkça belirtilmedikçe, bu maddelerin ... menseli ve tercihi maddeler oldugunu beyan eder

Invoice declaration EUR-MED (Annex IVb)

Arabic version

يصرح مصدر المنتجات التي تشملها هذه الوثيقة (التفويض الجمركي رقم)
 باستثناء ما ينص بوضوح على خلاف ذلك، بأن هذه المنتجات من منشأ تفضيلي
 من) .

- cumulation applied with (name of the country/countries)
- no cumulation applied

Catalan version (AD)

L'exportador dels productes inclosos en el present document (Autorizació duanera N°...), declara que, llevat s'indiqui el contrari, aquestos productes gaudeixen d'un origen preferencial ...

- cumulation applied with (name of the country/countries)
- no cumulation applied

Bulgarian version (BG)

Износителят на продуктите, обхванати от този документ (митническо разрешение № ... декларира, че освен където ясно е отбелязано друго, тези продукти са с ... преференциален произход.

- cumulation applied with (name of the country/countries)
- no cumulation applied

Czech version (CZ)

Vývozce výrobků uvedených v tomto dokumentu (číslo povolení ...) prohlašuje, že kromě zřetelně označených, mají tyto výrobky preferenční původ v

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German version (DE)

Der Ausführer (Ermächtigter Ausführer; Bewilligungs-Nr. ...) der Waren, auf die sich dieses Handelspapier bezieht, erklärt, dass diese Waren, soweit nicht anders angegeben, präferenzbegünstigte ... Ursprungswaren sind.

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Eksportøren af varer, der er omfattet af nærværende dokument, (toldmyndighedernes tilladelse nr. ...) erklærer, at varerne, medmindre andet tydeligt er angivet, har præferenceoprindelse i

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Estonian version (EE)

Käesoleva dokumendiga hõlmatud toodete eksportija (tolliameti kinnitus nr ...) deklareerib, et need tooted on ... sooduspäritoluga, välja arvatud juhul, kui on selgelt näidatud teisiti.

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Spanish version (ES)

El exportador de los productos incluidos en el presente documento (autorización aduanera n° ...) declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial

- cumulation applied with (name of the country/countries)
- no cumulation applied

Faeroese version

Útflytarin av vørunum, sum hetta skjal fevnir um (tollvaldsins loyvi nr. ...) vátar, at um ikki nakað annað er tilskilað, eru hesar vøur upprunavøur

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Tässä asiakirjassa mainittujen tuotteiden viejä (tullin lupa n:o ...) ilmoittaa, että nämä tuotteet ovat, ellei toisin ole selvästi merkitty, etuuskohteluun oikeutettuja ... alkuperätuotteita.

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French version (FR)

L'exportateur des produits couverts par le présent document (autorisation douanière n° ...), déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle

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- no cumulation applied

English version (GB)

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Greek version (GR)

Ο εξαγωγέας των προϊόντων που καλύπτονται από το παρόν έγγραφο (άδεια τελωνείου υπ' αριθ. ...) δηλώνει ότι, εκτός εάν δηλώνεται σαφώς άλλως, τα προϊόντα αυτά είναι προτιμησιακής καταγωγής

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Hebrew version

היצואן של הטובין המכוסים במסמך זה (אישור מכס מס'.....¹) מצהיר כי מקורם של הטובין ה.....² הללו מועדף, מלבד אם צויין אחרת במפורש.

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Icelandic version (IS)

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Italian version (IT)

L'esportatore delle merci contemplate nel presente documento (autorizzazione doganale n. ...) dichiara che, salvo indicazione contraria, le merci sono di origine preferenziale

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Lithuanian version (LT)

Šiame dokumente išvardintų prekių eksportuotojas (muitinės liudijimo Nr. ...) deklaruoja, kad, jeigu kitaip nenurodyta, tai yra ... preferencinės kilmės prekės.

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Latvian version (LV)

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- cumulation applied with (name of the country/countries)
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Maltese version

L-esportatur tal-prodotti koperti b'dan id-dokument (awtorizzazzjoni tad-dwana nru. ...⁽¹⁾) jiddikjara li, hlief fejn indikat b'mod ċar li mhux hekk, dawn il-prodotti huma ta' oriġini preferenzjali ...⁽²⁾.

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Dutch version (NL)

De exporteur van de goederen waarop dit document van toepassing is (douanevergunning nr. ...) verklaart dat, behoudens uitdrukkelijke andersluidende vermelding, deze goederen van preferentiële ... oorsprong zijn.

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Norwegian version (NO)

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Polish version (PL)

Eksporter produktów objętych tym dokumentem (upoważnienie władz celnych nr ...) deklaruje, że z wyjątkiem gdzie jest to wyraźnie określone, produkty te mają ... preferencyjne pochodzenie.

- cumulation applied with (name of the country/countries)
- no cumulation applied

Portuguese version (PT)

O abaixo assinado, exportador dos produtos cobertos pelo presente documento (autorização aduaneira nº ...), declara que, salvo expressamente indicado em contrário, estes produtos são de origem preferencial ...

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- no cumulation applied

Romanian version (RO)

Exportatorul produselor ce fac obiectul acestui document (autorizația vamală nr. ...) declară că, exceptând cazul în care în mod expres este indicat altfel, aceste produse sunt de origine preferențială ...

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Swedish version (SE)

Exportören av de varor som omfattas av detta dokument (tullmyndighetens tillstånd nr. ...) försäkrar att dessa varor, om inte annat tydligt markerats, har förmånsberättigande ... ursprung.

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Slovenian version (SI)

Izvoznik blaga, zajetega s tem dokumentom (pooblastilo carinskih organov št ...) izjavlja, da, razen če ni drugače jasno navedeno, ima to blago preferencialno ... poreklo.

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Slovak version (SK)

Vývozca výrobkov uvedených v tomto dokumente (číslo povolenia ...) vyhlasuje, že okrem zreteľne označených, majú tieto výrobky preferenčný pôvod v ...

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Turkish version (TR)

İsbu belge (gümrük onay No: ...) kapsamındaki maddelerin ihracatçısı aksi açıkça belirtilmedikçe, bu maddelerin ... menseli ve tercihli maddeler oldugunu beyan eder.

- cumulation applied with (name of the country/countries)
 - no cumulation applied
-