

## DECISION No 2/87 OF THE EEC-FINLAND JOINT COMMITTEE

of 16 November 1987

supplementing and amending Protocol 3 concerning the definition of the concept of originating products and methods of administrative cooperation, to provide for further simplification of documentation required as evidence of origin

THE JOINT COMMITTEE,

Having regard to the Agreement between the European Economic Community and the Republic of Finland, signed in Brussels on 5 October 1973,

Having regard to Protocol 3 concerning the definition of the concept of originating products and methods of administrative cooperation, and in particular Article 28 thereof,

Whereas, under the simplified procedures, the documentation constituting evidence of originating status can be still further simplified by allowing approved exporters as defined in Article 13 (2) of Protocol 3 to make a declaration of origin on the invoice instead of using an EUR. 1 movement certificate;

Whereas the spread of computerization and the transmission of invoices by means of telecommunications media pose problems as regards the hand-written signature of declarations of origin on invoices;

Whereas it is desirable, so as not to inhibit the expansion of the use of these modern systems for the establishment and transmission of invoices, that the authorizations accorded to approved exporters wishing to use such systems should waive the need for handwritten signature of the origin declarations; whereas exporters accorded such an authorization should, nevertheless, be obliged to comply with the conditions laid down for that purpose by the customs authorities of the exporting country;

Whereas provision should be made for the conditions and procedures relating to the above simplification,

HAS DECIDED AS FOLLOWS:

*Article 1*

Protocol 3 to the Agreement between the European Economic Community and the Republic of Finland is hereby amended as follows:

1. Article 8 (1) is replaced by the following:

'1. Originating products within the meaning of this Protocol shall, on import into the Community or

Finland, benefit from the Agreement upon submission of one of the following:

- (a) an EUR. 1 movement certificate, hereinafter referred to as an "EUR. 1 certificate", or an EUR. 1 certificate valid for a long term, and invoices referring to such certificate, made out in accordance with Article 13. A specimen of the EUR. 1 certificate is given in Annex V to this Protocol;
- (b) an invoice bearing the exporter's declaration as given in Annex VI to this Protocol, made out in accordance with Article 13;
- (c) an invoice bearing the exporter's declaration as given in Annex VI to this Protocol, made out by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed 4 400 ECU.'

2. Article 13 is replaced by the following:

*'Article 13*

1. Notwithstanding Articles 9 (1) to (7) and 10 (1), (4) and (5) of this Protocol, a simplified procedure for the issue of the documentation relating to the evidence of origin shall be applicable under the terms of the provisions set out below.

2. The customs authorities in the exporting State may authorize any exporter, hereinafter referred to as "approved exporter", who makes frequent shipments for which EUR. 1 certificates may be issued, and who offers to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of the goods, not to submit to the customs office in the exporting State at the time of export either the goods or the application for an EUR. 1 certificate relating to those goods, for the purpose of obtaining an EUR. 1 certificate under the conditions laid down in Article 9 (1) to (4) of this Protocol.

3. In addition, the customs authorities may authorize an approved exporter to draw up EUR. 1 certificates, valid for a maximum period of one year from the date of issue, hereinafter referred to as "LT certificates". The authorization shall be granted only where the originating status of the goods to be exported is expected to remain unchanged for the period of validity of the LT certificate. If any goods are no longer covered by the LT certificate, the approved exporter shall immediately inform the customs authorities who gave the authorization.

Where the simplified procedure applies, the customs authorities of the exporting State may prescribe the use of EUR. 1 certificates bearing a distinctive sign by which they may be identified.

4. The authorization referred to in paragraphs 2 and 3 shall stipulate, at the choice of customs authorities, that box 11, "customs endorsement", of the EUR. 1 certificate must:

- (a) either be endorsed beforehand with the stamp of the competent customs office of the exporting State and the handwritten or non-handwritten signature of an official of that office; or
- (b) be endorsed by the approved exporter with a special stamp which has been approved by the customs authorities of the exporting State and corresponds to the specimen given in Annex VII to this Protocol: this stamp may be preprinted on the form.

Box 11 "customs endorsement", of the EUR. 1 certificate shall be completed if necessary by the approved exporter.

5. In the cases referred to in paragraph 4 (a), one of the following phrases shall be entered in box 7, "Remarks", of the EUR. 1 certificate: "Simplified procedure", "Forenklet procedure", "Vereinfachtes Verfahren", "Απλουστευμένη διαδικασία", "Procédure simplifiée", "Procedura simplificata", "Vereenvoudigde procedure", "Procedimiento simplificado", "Yksinkertaistettu menettely", "Einföldud afgreidsla", "Forenklet prosedyre", "Procedimiento simplificado", "Förenklad procedur". The approved exporter shall if necessary indicate in box 13, "Request for verification", the name and address of the customs authority competent to verify the EUR. 1 certificate.

6. In the case referred to in paragraph 3, the approved exporter shall also enter in box 7 of the EUR. 1 certificate one of the following phrases:

"LT certificate valid until . . ." (date indicated in Arabic numerals),  
 "LT-certifikat gyldigt indtil . . .",  
 "LT-Certificat gültig bis . . .",  
 "Πιστοποιητικόν ΙΤ ισχύον μέχρι . . .",  
 "certificato LT valido fino a . . .",  
 "certificat LT valable jusqu'au . . .",  
 "LT-skírteini gildir til . . .",  
 "certificado LT válido hasta el . . .",  
 "LT-certificaat geldig tot en met . . .",  
 "LT-Sertifikat gyldig intil . . .",  
 "LT-todistus voimassa . . . saakka",  
 "LT-certifikat giltigt till . . .",  
 "certificado LT valido até . . .",

and a reference to the authorization under which the relevant LT certificate has been issued.

The approved exporter shall not be required to refer in box 8 and box 9 of the LT certificate to the marks and numbers and number and kind of packages and the gross weight (kilograms) or other measure (litres, m<sup>3</sup>, etc.).

Box 8 must, however, contain a description and designation of the goods which is sufficiently precise to allow for their identification.

7. Notwithstanding Article 12 (1) and (3), the LT certificate must be submitted to the customs office of import at or before the first importation of any goods to which it relates. When the importer carries out the customs clearance at several customs offices in the State of importation, the customs authorities may request him to produce a copy of the LT certificate to all of those offices.

8. Where an LT certificate has been submitted to the customs authorities, the evidence of the originating status of the imported goods shall, during the validity of the LT certificate, be given by invoices which satisfy the following conditions:

- (a) when an invoice includes both goods originating in the Community or one of the countries referred to in Article 2 (1) of this Protocol and non-originating goods, the exporter shall distinguish clearly between these two categories;
- (b) the exporter shall state on each invoice the number of the LT certificate which covers the goods and the date of expiry of the certificate and the names of the country or countries in which the goods originate.

The statement on the invoice made by the exporter of the number of the LT certificate with the indication of the country of origin shall constitute a declaration that the goods fulfill the conditions laid down in this Protocol for the acquisition of preferential origin status in trade between the Community and Finland.

The customs authorities of the exporting State may require that the entries which, under the above provisions, must appear on the invoice, be supported by the manuscript signature followed by the name of the signatory in clear script;

- (c) the description and the designation of the goods on the invoice shall be in sufficient detail to show clearly that the goods are also listed on the LT certificate to which the invoice refers;
- (d) the invoices can be made out only for the goods exported during the period of validity of the relevant LT certificate. They may, however, be produced at the import customs office within four months of the date of their being made out by the exporter.

9. In the framework of the simplified procedures, invoices which satisfy the conditions of this Article may be made out and/or transmitted using telecommunications or electronic data-processing methods. Such invoices shall be accepted by the customs of the importing State as evidence of the originating status of the goods imported in accordance with the procedures laid down by the customs authorities there.

10. Should the customs authorities of the exporting State identify that a certificate and/or invoice issued under the provisions of this Article is invalid in relation to any goods supplied, they shall immediately notify the customs authorities of the importing State of the facts.

11. The customs authorities may authorize an approved exporter to make out invoices bearing the declaration given in Annex VI to this Protocol in place of EUR. 1 certificates.

The declaration made by the approved exporter on the invoice shall be signed in manuscript and must either:

- (a) have a reference to the approved exporter's authorization number, or
- (b) be endorsed by the approved exporter with the special stamp referred to in paragraph 4 (b) which has been approved by the customs authorities of the exporting State. This stamp may be preprinted on the invoice.

12. However, the customs authorities in the exporting State may authorize an approved exporter not to sign the statement in paragraph 8 (b) or the declaration referred to in paragraph 11 given on the invoice, when such invoices are made out and/or transmitted using telecommunications or electronic data-processing methods.

The said customs authorities shall lay down conditions for the implementation of this paragraph, including, if they so require, a written undertaking from the approved exporter, that he accepts full responsibility for such statement and declaration as if they had in fact been signed in manuscript by him.

13. In the authorizations referred to in paragraphs 2, 3 and 11 the customs authorities shall specify in particular:

- (a) the conditions under which the applications for EUR. 1 certificates or for LT certificates are made or under which the declaration concerning the origin of the goods is made on the invoice;
- (b) the conditions under which these applications, as well as a copy of the invoices referring to an LT certificate and of the invoices bearing the exporter's declaration, are kept for at least two years. In the case of LT certificates or invoices referring to an LT certificate, this period shall begin from the date of expiry of validity of the LT certificate. These provisions shall also apply to the EUR. 1 certificates or LT certificates and the invoices referring to an LT certificate, as well as to invoices bearing the exporter's declaration, having served as the basis for the issue of other evidence of origin, used under the conditions laid down in the second subparagraph of Article 9 (3) of this Protocol.

14. The customs authorities in the exporting State may declare certain categories of goods ineligible for

the special treatment provided for in paragraphs 2, 3 and 11.

15. The customs authorities shall refuse the authorizations referred to in paragraphs 2, 3 and 11 to exporters who do not offer all the guarantees which they consider necessary.

The customs authorities may withdraw the authorizations at any time. They must do so where the conditions of approval are no longer satisfied or the approved exporter no longer offers those guarantees.

16. The approved exporter may be required to inform the customs authorities, in accordance with the rules they lay down, of goods to be dispatched by him, so that the competent customs office may make any verification it thinks necessary before the dispatch of the goods.

17. The provisions of this Article shall not prejudice application of the rules of the Community, the Member States and Finland on customs formalities and the use of customs documents.'

- 3. In the first line of Article 14, 'Article 8 (1) (b)' is replaced by 'Article 8 (1) (c)'.
- 4. At the end of Article 15a (3), 'the declaration referred to in Article 8 (1) (b)' is replaced by 'the declarations referred to in Article 8 (1) (b) and (c)'.
- 5. Annex VI is hereby replaced by the Annex to this Decision.

#### Article 2

The EUR. 2 forms fulfilling the conditions set out in Article 8 (1) (b) and Article 14 of Protocol 3 to the Agreement between the European Economic Community and the Republic of Finland, as in force on 30 June 1987, may continue to be completed and accepted until 30 June 1988.

The provisions of Article 17 of the said Protocol concerning subsequent verification shall also apply to the EUR. 2 forms mentioned in the preceding subparagraph.

#### Article 3

This Decision shall enter into force on 1 January 1988.

Done at Brussels, 16 November 1987.

*For the Joint Committee*

*The Chairman*

P. BENAVIDES

ANNEX

ANNEX VI

Declaration referred to in Article 8 (1) (b) and (c)

I, the undersigned, exporter of the goods covered by this document, declare that, except where otherwise indicated <sup>(1)</sup>, the goods meet the conditions required to obtain originating status in preferential trade with ..... <sup>(2)</sup> and that the country of origin of the goods is ..... <sup>(2)</sup> <sup>(3)</sup>.

.....

(Place and date)

.....

(Signature)

(The signature must be followed by the name of the signatory in clear script)

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<sup>(1)</sup> When an invoice also includes products not originating in the Community, Austria, Finland, Iceland, Norway, Sweden or Switzerland, the exporter must clearly indicate them.

When an invoice also includes products having the status of products originating in Spain within the meaning of Article 24 of the Protocol or in the Canary Islands, Ceuta and Melilla within the meaning of Article 25b of the Protocol, the exporter must clearly indicate them until 31 December 1992 respectively by means of the symbol 'ES' and 'CCM'.

<sup>(2)</sup> The Community, Austria, Finland, Iceland, Norway, Sweden, Switzerland.

<sup>(3)</sup> Reference can be made to a specific column of the invoice in which the country of origin of each product is entered.'