

EN

ANNEX 1

(Part2/2)

to the

COMMISSION IMPLEMENTING REGULATION (EU) .../... of XXX

**on [...] laying down detailed rules for implementing certain provisions of
Regulation (EU) No 952/2013 of the European Parliament and of the
Council laying down the Union Customs Code**

TITLE II

FACTORS ON THE BASIS OF WHICH IMPORT OR EXPORT DUTY AND OTHER MEASURES IN RESPECT OF TRADE IN GOODS ARE APPLIED

ANNEX 21-01-IA

LIST OF SURVEILLANCE DATA ELEMENTS REFERRED TO IN ARTICLE 55(1)

D.E order No	D.E. name	<i>Format</i> (as defined in Annex B-IA)	<i>Cardinality</i>	
			Header level	Item level
1/1	Declaration type	Same as data element order number 1/1		
1/2	Additional Declaration type	Same as data element order number 1/2		
1/6	Goods item number	Same as data element order number 1/6		
1/10	Procedure	Same as data element order number 1/10		
1/11	Additional Procedure	Same as data element order number 1/11		
2/3	Documents produced, certificates and authorizations, additional references	Same as data element order number 2/3		
3/2	Exporter identification	Same as data element order number 3/2		
3/10	Consignee identification	Same as data element order number 3/10		
3/16	Importer identification	Same as data element order number 3/16		
3/18	Declarant identification	Same as data element order number 3/18		
3/39	Holder of the authorization identification	Same as data element order number 3/39		
4/3	Calculation of taxes - Tax type	Same as data element order number 4/3		
4/4	Calculation of taxes - Tax base	Same as data element order number 4/4		
4/5	Calculation of taxes - Tax rate	Same as data element order number 4/5		

D.E order No	D.E. name	<i>Format</i> (as defined in Annex B-IA)	<i>Cardinality</i>	
			Header level	Item level
4/6	Calculation of taxes - Payable tax amount	Same as data element order number 4/6		
4/8	Calculation of taxes - Method of payment	Same as data element order number 4/8		
4/16	Valuation method	Same as data element order number 4/16		
4/17	Preference	Same as data element order number 4/17		
5/8	Country of destination code	Same as data element order number 5/8		
5/14	Country of dispatch/export code	Same as data element order number 5/14		
5/15	Country of origin code	Same as data element order number 5/15		
5/16	Country of preferential origin code	Same as data element order number 5/16		
6/1	Net mass (kg)	Same as data element order number 6/1		
6/2	Supplementary units	Same as data element order number 6/2		
6/5	Gross mass (kg)	Same as data element order number 6/5		
6/8	Description of goods	Same as data element order number 6/8		
6/10	Number of packages	Same as data element order number 6/10		
6/14	Commodity code - Combined nomenclature code	Same as data element order number 6/14		
6/15	Commodity code - TARIC code	Same as data element order number 6/15		
6/16	Commodity code - TARIC additional code(s)	Same as data element order number 6/16		
6/17	Commodity code - national TARIC additional code(s)	Same as data element order number 6/17		
7/2	Container	Same as data element order number 7/2		
7/4	Mode of transport at the border	Same as data element order number 7/4		
7/5	Inland mode of transport	Same as data element order number 7/5		
7/10	Container identification number	Same as data element order number 7/10		
8/1	Quota order number	Same as data element order number 8/1		

D.E order No	D.E. name	<i>Format</i> (as defined in Annex B-IA)	<i>Cardinality</i>	
			Header level	Item level
8/6	Statistical value	Same as data element order number 8/6		
--	Date of acceptance of the declaration	In compliance with the format of data element order number 5/4	1×	
--	Declaration number (unique reference)	In compliance with the format of the MRN as defined in data element order number 2/1	1×	
--	Issuer	In compliance with the format of data element order number 5/8	1×	

ANNEX 22-02 - IA

INFORMATION CERTIFICATE INF 4 AND APPLICATION FOR AN INFORMATION CERTIFICATE INF 4

Printing instructions

1. The form on which the information certificate INF 4 is issued shall be printed on white paper not containing mechanical pulp, sized for writing and weighing between 40 and 65 grams per square metre.
2. The form shall measure 210×297 mm.
3. Printing of the forms is the responsibility of the Members States; forms shall bear a serial number by which it can be identified. The form shall be printed in one of the official languages of the European Union.

EUROPEAN UNION

1. Supplier (name, full address, country)		<h1>INF 4</h1> <p>No 000.000</p> <p>INFORMATION CERTIFICATE</p> <p>to facilitate the issue of movement certificates EUR.1 and the making-out of invoice declarations and forms EUR.2</p>
2. Consignee (name, full address, country)		
3. Invoice(s) No(s) ⁽¹⁾ ⁽²⁾		<p>See notes overleaf before completing this form</p> <p>4. Observations</p>
5. Item number — Marks and numbers — Number and kind of packages — Description of goods ⁽³⁾		6. Gross mass (kg) or other measure (l, m³, etc.)
7. CUSTOMS ENDORSEMENT Declaration certified <input type="checkbox"/> <u>correct</u> <input type="checkbox"/> <u>not correct</u> Issuing country: Place, date <div style="display: flex; justify-content: space-between;"> (Signature) Stamp </div>		8. DECLARATION BY THE SUPPLIER I, the undersigned, declare that the declaration(s) concerning the originating status of the goods described in box 5 and ⁽⁴⁾ <input type="checkbox"/> on the invoice(s) shown in box 3 and attached to this certificate <input type="checkbox"/> on my long-term declaration of (date) is (are) correct Place, date <div style="text-align: center;">(Signature)</div>

⁽¹⁾ The term "invoice" also includes delivery notes or other commercial documents relating to the shipment or shipments concerned on which the declaration(s) are entered.

⁽²⁾ This box need not be completed in the case of long-term declarations.

⁽³⁾ Describe the goods entered in box 5 in accordance with commercial practice and in sufficient detail to enable them to be identified.

⁽⁴⁾ Place a cross in the appropriate box.

NOTES

1. Certificates must not contain erasures or overwriting. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialled by the person who completed the certificate and endorsed by the customs authorities of the issuing country or territory.
2. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.
3. Goods must be described in accordance with commercial practice and in sufficient detail to enable them to be identified.
4. The form shall be completed in one of the official languages of the Community. The Customs authorities of the Member State which must provide the information or which requires it may request a translation of the information set out in the documents presented to them into the official language or languages of that Member State.

EUROPEAN UNION

1. Supplier (name, full address, country)	<div style="text-align: center; font-size: 2em; font-weight: bold;">INF 4</div> <p>No 000.000</p> <p>APPLICATION FOR AN INFORMATION CERTIFICATE</p> <p>to facilitate the issue of movement certificates EUR.1 and the making-out of invoice declarations and forms EUR.2</p>	
2. Consignee (name, full address, country)		
3. Invoice(s) No(s) ⁽¹⁾ ⁽²⁾	See notes overleaf before completing this form	
	4. Observations	
5. Item number — Marks and numbers — Number and kind of packages — Description of goods ⁽³⁾		6. Gross mass (kg) or other measure (l, m³, etc.)
<p>8. DECLARATION BY THE SUPPLIER</p> <p>I, the undersigned, declare that the declaration(s) concerning the originating status of the goods described in box 5 and ⁽⁴⁾</p> <p><input type="checkbox"/> on the invoice(s) shown in box 3 and attached to this certificate</p> <p><input type="checkbox"/> on my long-term declaration of (date) is (are) correct</p> <p>Place, date</p> <p style="text-align: right;">(Signature)</p>		

⁽¹⁾ The term "invoice" also includes delivery notes or other commercial documents relating to the shipment or shipments concerned on which the declaration(s) are entered.

⁽²⁾ This box need not be completed in the case of long-term declarations.

⁽³⁾ Describe the goods entered in box 5 in accordance with commercial practice and in sufficient detail to enable them to be identified.

⁽⁴⁾ Place a cross in the appropriate box.

DECLARATION BY THE SUPPLIER

I, the undersigned, supplier of the goods described overleaf,

DECLARE that the goods meet the conditions required for the issue of the attached certificate;

SPECIFY as follows the circumstances which have enabled these goods to meet the above conditions:

SUBMIT the following supporting documents ⁽¹⁾:

UNDERTAKE to submit, at the request of the appropriate authorities, any supporting evidence which these authorities may require for the purpose of issuing the attached certificate, and undertake, if required, to agree to any inspection of my accounts and any check on the processes of manufacture of the above goods carried out by the said authorities;

REQUEST the issue of the attached certificate for these goods.

(Place and date)

(Signature)

⁽¹⁾ For example import documents, movement certificates, invoices, manufacturers' declarations, etc. referring to the processed products or goods re-exported in the unaltered state.'

ANNEX 22-06 - IA

APPLICATION TO BECOME A REGISTERED EXPORTER

**for the purpose of schemes of generalised tariff preferences of the European Union,
Norway, Switzerland and Turkey(1)**

1. Exporter's name, full address and country, EORI or TIN (2).
2. Contact details including telephone and fax number as well as e-mail address where available.
3. Specify whether the main activity is producing or trading.
4. Indicative description of goods which qualify for preferential treatment, including indicative list of Harmonised System headings (or chapters where goods traded fall within more than twenty Harmonised System headings).
5. Undertakings to be given by an exporter The undersigned hereby: <ul style="list-style-type: none">- declares that the above details are correct;- certifies that no previous registration has been revoked; conversely , certifies that the situation which led to any such revocation has been remedied;- undertakes to make out statements on origin only for goods which qualify for preferential treatment and comply with the origin rules specified for those goods in the Generalised System of Preferences;- undertakes to maintain appropriate commercial accounting records for production / supply of goods qualifying for preferential treatment and to keep them for at least three years from the end of the calendar year in which the statement on origin was made out;- undertakes to immediately notify the competent authority of changes as they arise to his registration data since acquiring the number of registered exporter;

- undertakes to cooperate with the competent authority;
- undertakes to accept any checks on the accuracy of his statements on origin, including verification of accounting records and visits to his premises by the European Commission or Member States' authorities, as well as the authorities of Norway, Switzerland and Turkey (applicable only to exporters in beneficiary countries);
- undertakes to request his removal from the system, should he no longer meet the conditions for exporting any goods under the scheme;
- undertakes to request his removal from the system, should he no longer intend to export such goods under the scheme.

Place, date, signature of authorised signatory, name and job title

6. Prior specific and informed consent of exporter to the publication of his data on the public website

The undersigned is hereby informed that the information supplied in this declaration may be disclosed to the public via the public website. The undersigned accepts the publication of this information via the public website. The undersigned may withdraw his consent to the publication of this information via the public website by sending a request to the competent authorities responsible for the registration.

Place, date, signature of authorised signatory, name and job title

7. Box for official use by competent authority

The applicant is registered under the following number:

Registration Number: _____

Date of registration _____

Date from which the registration is valid _____

Signature and stamp_____

Information notice

concerning the protection and processing of personal data incorporated in the system

1. Where the European Commission processes personal data contained in this application to become a registered exporter, Regulation (EC) No 45/2001 of the European Parliament and of the Council on the protection of individuals with regard to the processing of personal data by the Union institutions and bodies and on the free movement of such data will apply. Where the competent authorities of a beneficiary country or a third country implementing Directive 95/46/EC process personal data contained in this application to become a registered exporter, the relevant national provisions of the aforementioned Directive will apply.
2. Personal data in respect of the application to become a registered exporter are processed for the purpose of EU GSP rules of origin as defined in the relevant EU legislation. The said legislation providing for EU GSP rules of origin constitutes the legal basis for processing personal data in respect of the application to become a registered exporter.
3. The competent authority in a country where the application has been submitted is the controller with respect to processing of the data in the REX system.

The list of competent authorities/customs departments is published on the website of the Commission.
4. Access to all data of this application is granted through a user ID/password to users in the Commission, the competent authorities of beneficiary countries and the customs authorities in the Member States, Norway, Switzerland and Turkey.
5. The data of a revoked registration shall be kept by the competent authorities of the beneficiary country and the customs authorities of Member States in the REX system for ten calendar years. This period shall run from the end of the year in which the revocation of a registration has taken place.
6. The data subject has a right of access to the data relating to him that will be processed through the REX system and, where appropriate, the right to rectify erase or block data in accordance with Regulation (EC) No 45/2001 or the national laws implementing Directive 95/46/EC. Any requests for right of access, rectification, erasure or blocking shall be submitted to and processed by the competent authorities of beneficiary countries and the customs authorities of Member States responsible for the registration, as appropriate. Where the registered exporter has submitted a request for the exercise of that right to the Commission, the Commission shall forward such requests to the competent authorities of the beneficiary country or the customs authorities of Member States concerned, respectively. If the registered exporter failed

to obtain his rights from the controller of data, the registered exporter shall submit such request to the Commission acting as controller. The Commission shall have the right to rectify, erase or block the data.

7. Complaints can be addressed to the relevant national data protection authority. The contact details of the national data protection authorities are available on the web-site of the European Commission, Directorate-General for Justice: (http://ec.europa.eu/justice/data-protection/bodies/authorities/eu/index_en.htm#h2-1). Where the complaint concerns processing of data by the European Commission, it should be addressed to the European Data Protection Supervisor (EDPS) (<http://www.edps.europa.eu/EDPSWEB/>).

- (1) The present application form is common to the GSP schemes of four entities: the Union (EU), Norway, Switzerland and Turkey ('the entities'). Please note, however, that the respective GSP schemes of these entities may differ in terms of country and product coverage. Consequently, a given registration will only be effective for the purpose of exports under the GSP scheme(s) that consider(s) your country as a beneficiary country.
- (2) The indication of EORI number is mandatory for EU exporters and re-consignors. For exporters in beneficiary countries, Norway, Switzerland and Turkey, the indication of TIN is mandatory.

Annex 22-07 – IA

Statement on origin

To be made out on any commercial documents showing the name and full address of the exporter and consignee as well as a description of the products and the date of issue (1)

French version

L'exportateur ... (Numéro d'exportateur enregistré (2), (3), (4)) des produits couverts par le présent document déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle . . . (5) au sens des règles d'origine du Système des préférences tarifaires généralisées de l'Union européenne et que le critère d'origine satisfait est ... (6).

English version

The exporter ... (Number of Registered Exporter (2), (3), (4)) of the products covered by this document declares that, except where otherwise clearly indicated, these products are of . . . preferential origin (5) according to rules of origin of the Generalized System of Preferences of the European Union and that the origin criterion met is ... (6).

Spanish version

El exportador ... (Número de exportador registrado (2), (3), (4)) de los productos incluidos en el presente documento declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial . . . (5) en el sentido de las normas de origen del Sistema de preferencias generalizado de la Unión europea y que el criterio de origen satisfecho es ... (6).

-
- (1) Where the statement on origin replaces another statement in accordance with Article 82(2) and (3) of [Implementing Regulation (EU) 2015/... laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013], the replacement statement on origin shall bear the mention "Replacement statement" or "Attestation de remplacement" or "Comunicación de sustitución". The replacement shall also indicate the date of issue of the initial statement and all other necessary data according to Article 82(6) of [Implementing Regulation (EU) 2015/... laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013].
 - (2) Where the statement on origin replaces another statement in accordance with sub-paragraph 1 of Article 82(2) and paragraph (3) of Article 82, both of [Implementing Regulation (EU) 2015/... laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013], the re-consignor of the goods making out such a statement shall indicate his name and full address followed by his number of registered exporter.
 - (3) Where the statement on origin replaces another statement in accordance with sub-paragraph 2 of Article 82(2) of [Implementing Regulation (EU) 2015/... laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013], the re-consignor of the goods making out such a statement shall indicate his name and full address followed by the mention (*French version*) 'agissant sur la base de l'attestation d'origine établie par [nom et adresse complète de l'exportateur dans le pays bénéficiaire], enregistré sous le numéro suivant [Numéro d'exportateur enregistré dans le pays bénéficiaire]', (*English version*) 'acting on the basis of the statement on origin made out by [name and complete address of the exporter in the beneficiary country], registered under the following number [Number of Registered Exporter of the exporter in the beneficiary country]', (*Spanish version*) 'actuando sobre la base de la comunicación extendida por [nombre y dirección completa del

exportador en el país beneficiario], registrado con el número siguiente [Número de exportador registrado del exportador en el país beneficiario]’.

- (4) Where the statement on origin replaces another statement in accordance with Article 82(2) of [Implementing Regulation (EU) 2015/... laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013], the re-consignor of the goods shall indicate the number of registered exporter only if the value of originating products in the initial consignment exceeds EUR 6 000.
- (5) Country of origin of products to be indicated. When the statement on origin relates, in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 97 of [Implementing Regulation (EU) 2015/... laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013], the exporter must clearly indicate them in the document on which the statement is made out by means of the symbol "XC/XL".
- (4) Products wholly obtained: enter the letter “P”; Products sufficiently worked or processed: enter the letter “W” followed by a heading of the Harmonized System (example “W” 9618).

Where appropriate, the above mention shall be replaced with one of the following indications:

- (a) In the case of bilateral cumulation: ‘EU cumulation’, ‘Cumul UE’ or ‘Acumulación UE’.
- (b) In the case of cumulation with Norway, Switzerland or Turkey: ‘Norway cumulation’, ‘Switzerland cumulation’, ‘Turkey cumulation’, ‘Cumul Norvège’, ‘Cumul Suisse’, ‘Cumul Turquie’ or ‘Acumulación Noruega’, ‘Acumulación Suiza’, or ‘Acumulación Turquía’.
- (c) In the case of regional cumulation: ‘regional cumulation’, ‘cumul regional’ or ‘Acumulación regional’.
- (d) In the case of extended cumulation: ‘extended cumulation with country x’, ‘cumul étendu avec le pays x’ or ‘Acumulación ampliada con el país x’.

ANNEX 22-08 - IA

CERTIFICATE OF ORIGIN FORM A

1. Certificates of origin Form A must conform to the specimen shown in this Annex. The use of English or French for the notes on the reverse of the certificate shall not be obligatory. Certificates shall be made out in English or French. If completed by hand, entries must be in ink and in capital letters.
2. Each certificate shall measure 210×297 mm; a tolerance of up to minus 5 mm or plus 8 mm in the length and in the width may be allowed. The paper used shall be white writing paper, sized, not containing mechanical pulp and weighing not less than 25 g/m^2 . It shall have a printed green guilloche-pattern background making any falsification by mechanical or chemical means apparent to the eye.

If the certificates have several copies, only the top copy which is the original shall be printed with a printed green guilloche-pattern background.

3. Each certificate shall bear a serial number, printed or otherwise, by which it can be identified."
4. Certificates bearing older versions of the notes on the back of the form may also be used until existing stocks are exhausted."

Annex 22-09-IA

Invoice declaration

The invoice declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

French version

L'exportateur des produits couverts par le présent document [autorisation douanière no ... (1)] déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle ... (2) au sens des règles d'origine du Système des préférences tarifaires généralisées de l'Union européenne et ... (3).

English version

The exporter of the products covered by this document (customs authorization No ... (1)) declares that, except where otherwise clearly indicated, these products are of preferential origin (2) according to rules of origin of the Generalized System of Preferences of the European Union and ... (3).

Spanish version

El exportador de los productos incluidos en el presente documento (autorización aduanera n° (1)) declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial (2) en el sentido de las normas de origen del Sistema de preferencias generalizado de la Unión europea y(3).

(place and date) (4)

(Signature of the exporter; in addition the name of the person signing the declaration has to be indicated in clear script) (5)

(1) When the invoice declaration is made out by an approved European Union's exporter within the meaning of Article 110(4) of [Implementing Regulation (EU) 2015/... laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013], the authorization number of the approved exporter must be entered in this space. When (as will always be the case with invoice declarations made out in beneficiary countries) the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

(2) Country of origin of products to be indicated. When the invoice declaration relates, in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 97 of [Implementing Regulation (EU) 2015/... laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013], the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol 'CM'.

(3) Where appropriate, enter one of the following indications: 'EU cumulation', 'Norway cumulation', 'Switzerland cumulation', 'Turkey cumulation', 'regional cumulation', 'extended cumulation with country x' or

‘Cumul UE’, ‘Cumul Norvège’, ‘Cumul Suisse’, ‘Cumul Turquie’, ‘cumul regional’, ‘cumul étendu avec le pays x’ or ‘Acumulación UE’, ‘Acumulación Noruega’, ‘Acumulación Suiza’, ‘Acumulación Turquía’, ‘Acumulación regional’, ‘Acumulación ampliada con en país x’.

(4) These indications may be omitted if the information is contained on the document itself.

(5) See Article 110(7) of [Implementing Regulation (EU) 2015/... laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013] (concerns approved European Union's exporters only). In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

NOTES (2013)

I. Countries which accept Form A for the purposes of the Generalized System of Preferences (GSP):

Australia*	European Union:	France	Netherlands
Belarus	Austria	Germany	Poland
Canada	Belgium	Greece	Portugal
Iceland	Bulgaria	Hungary	Romania
Japan	Croatia	Ireland	Slovakia
New Zealand**	Cyprus	Italy	Slovenia
Norway	Czech Republic	Latvia	Spain
Russian Federation	Denmark	Lithuania	Sweden
Switzerland including Liechtenstein***	Estonia	Luxembourg	United Kingdom
Turkey	Finland	Malta	
United States of America****			

Full details of the conditions covering admission to the GSP in these countries are obtainable from the designated authorities in the exporting preference-receiving countries or from the customs authorities of the preference-giving countries listed above. An information note is also obtainable from the UNCTAD secretariat.

II. General conditions

To qualify for preference, products must:

- (a) fall within a description of products eligible for preference in the country of destination. The description entered on the form must be sufficiently detailed to enable the products to be identified by the customs officer examining them;
- (b) comply with the rules of origin of the country of destination. Each article in a consignment must qualify separately in its own right; and,
- (c) comply with the consignment conditions specified by the country of destination. In general, products must be consigned direct from the country of exportation to the country of destination but most preference-giving countries accept passage through intermediate countries subject to certain conditions. (For Australia, direct consignment is not necessary).

III. Entries to be made in Box 8

Preference products must either be wholly obtained in accordance with the rules of the country of destination or sufficiently worked or processed to fulfil the requirements of that country's origin rules.

- (a) Products wholly obtained: for export to all countries listed in Section I, enter the letter "P" in Box 8 (for Australia and New Zealand Box 8 may be left blank).
- (b) Products sufficiently worked or processed: for export to the countries specified below, the entry in Box 8 should be as follows:
 - (1) United States of America: for single country shipments, enter the letter "Y" in Box 8, for shipments from recognized associations of countries, enter the letter "Z", followed by the sum of the cost or value of the domestic materials and the direct cost of processing, expressed as a percentage of the ex-factory price of the exported products; (example "Y" 35% or "Z" 35%).
 - (2) Canada: for products which meet origin criteria from working or processing in more than one eligible least developed country, enter letter "G" in Box 8; otherwise "F".
 - (3) Iceland, the European Union, Japan, Norway, Switzerland including Liechtenstein, and Turkey; enter the letter "W" in Box 8 followed by the Harmonized Commodity Description and coding system (Harmonized System) heading at the 4-digit level of the exported product (example "W" 96.18).
 - (4) Russian Federation: for products which include value added in the exporting preference-receiving country, enter the letter "Y" in Box 8 followed by the value of imported materials and components expressed as a percentage of the fob price of the exported products (example "Y" 45%); for products obtained in a preference-receiving country and worked or processed in one or more other such countries, enter "Pk".
 - (5) Australia and New Zealand: completion of Box 8 is not required. It is sufficient that a declaration be properly made in Box 12.

* For Australia, the main requirement is the exporter's declaration on the normal commercial invoice. Form A, accompanied by the normal commercial invoice, is an acceptable alternative, but official certification is not required.

** Official certification is not required.

*** The Principality of Liechtenstein forms, pursuant to the Treaty of 29 March 1923, a customs union with Switzerland.

**** The United States does not require GSP Form A. A declaration setting forth all pertinent detailed information concerning the production or manufacture of the merchandise is considered sufficient only if requested by the district collector of Customs.

1. Expéditeur (nom, adresse, pays de l'exportateur)		Référence N° SYSTÈME GÉNÉRALISÉ DE PRÉFÉRENCES CERTIFICAT D'ORIGINE (Déclaration et certificat) FORMULE A Délivré en (pays) Voir notes au verso			
2. Destinataire (nom, adresse, pays)					
3. Moyen de transport et itinéraire (si connus)		4. Pour usage officiel			
5. N° d'ordre	6. Marques et numéros des colis	7. Nombre et type de colis; description des marchandises	8. Critère d'origine (voir notes au verso)	9. Poids brut ou quantité	10. N° et date de la facture
11. Certificat Il est certifié, sur la base du contrôle effectué, que la déclaration de l'exportateur est exacte. Lieu et date, signature et timbre de l'autorité délivrant le certificat			12. Déclaration de l'exportateur Le soussigné déclare que les mentions et indications ci-dessus sont exactes, que toutes ces marchandises ont été produites en (nom du pays) et qu'elles remplissent les conditions d'origine requises par le système généralisé de préférences pour être exportées à destination de (nom du pays importateur) Lieu et date, signature du signataire habilité		

NOTES (2013)

I. Pays acceptant la formule A aux fins du système des préférences généralisées (SPG):

Australie*	Union européenne	Finlande	Pays-Bas
Bélarus	Allemagne	France	Pologne
Canada	Autriche	Grèce	Portugal
Etats-Unis d'Amérique***	Belgique	Hongrie	République tchèque
Fédération de Russie	Bulgarie	Irlande	Roumanie
Islande	Chypre	Italie	Royaume-Uni
Japon	Croatie	Lettonie	Slovaquie
Norvège	Danemark	Lituanie	Slovénie
Nouvelle-Zélande**	Espagne	Luxembourg	Suède
Suisse y compris Liechtenstein****	Estonie	Malte	
Turquie			

Des détails complets sur les conditions régissant l'admission au bénéfice du SGP dans ce pays peuvent être obtenus des autorités désignées par les pays exportateurs bénéficiaires ou de l'administration des douanes des pays donneurs qui figurent dans la liste ci-dessus. Une note d'information peut également être obtenue du secrétariat de la CNUCED.

II. Conditions générales

Pour être admis au bénéfice des préférences, les produits doivent:

- correspondre à la définition établie des produits pouvant bénéficier du régime de préférences dans les pays de destination. La description figurant sur la formule doit être suffisamment détaillée pour que les produits puissent être identifiés par l'agent des douanes qui les examine;
- satisfaire aux règles d'origine du pays de destination. Chacun des articles d'une même expédition doit répondre aux conditions prescrites; et
- satisfaire aux conditions d'expédition spécifiées par le pays de destination. En général, les produits doivent être expédiés directement du pays d'exportation au pays de destination; toutefois, la plupart des pays donneurs de préférences acceptent sous certaines conditions le passage par des pays intermédiaires (pour l'Australie, l'expédition directe n'est pas nécessaire).

III. Indications à porter dans la case 8

Pour bénéficier des préférences, les produits doivent avoir été, soit entièrement obtenus, soit suffisamment ouverts ou transformés conformément aux règles d'origine des pays de destination.

- Produits entièrement obtenus: pour l'exportation vers tous les pays figurant dans la liste de la section, il y a lieu d'inscrire la lettre "P" dans la case 8 (pour l'Australie et la Nouvelle-Zélande, la case 8 peut être laissée en blanc).
- Produits suffisamment ouverts ou transformés: pour l'exportation vers les pays figurant ci-après, les indications à porter dans la case 8 doivent être les suivantes:
 - Etats Unis d'Amérique: dans le cas d'expédition provenant d'un seul pays, inscrire la lettre "Y" ou, dans le cas d'expéditions provenant d'un groupe de pays reconnu comme un seul, la lettre "Z", suivie de la somme du coût ou de la valeur des matières et du coût direct de la transformation, exprimée en pourcentage du prix départ usine des marchandises exportées (exemple: "Y" 35% ou "Z" 35%);
 - Canada: il y a lieu d'inscrire dans la case 8 la lettre "G" pour les produits qui satisfont aux critères d'origine après ouvrage ou transformation dans plusieurs des pays les moins avancés; sinon, inscrire la lettre "F";
 - Islande, Japon, Norvège, Suisse y compris Liechtenstein, Turquie et l'Union européenne: inscrire dans la case 8 la lettre "W" suivie de la position tarifaire à quatre chiffres occupée par le produit exporté dans le Système harmonisé de désignation et de codification des marchandises (Système harmonisé) (exemple "W" 96.18);
 - Fédération de Russie: pour les produits avec valeur ajoutée dans le pays exportateur bénéficiaire de préférences, il y a lieu d'inscrire la lettre "Y" dans la case 8, en la faisant suivre de la valeur des matières et des composants importés, exprimée en pourcentage du prix fob des marchandises exportées (exemple: "Y" 45%); pour les produits obtenus dans un pays bénéficiaire de préférences et ouverts ou transformés dans un ou plusieurs autres pays bénéficiaires, il y a lieu d'inscrire les lettres "Pk" dans la case 8;
 - Australie et Nouvelle-Zélande: il n'est pas nécessaire de remplir la case 8. Il suffit de faire une déclaration appropriée dans la case 12.

* Pour l'Australie, l'exigence de base est une attestation de l'exportateur sur la facture habituelle. La formule A, accompagnée de la facture habituelle, peut être acceptée en remplacement, mais une certification officielle n'est pas exigée.

** Un visa officiel n'est pas exigé.

*** Les Etats-Unis n'exigent pas de certificat SGP Formule A. Une déclaration reprenant toute information appropriée et détaillée concernant la production ou la fabrication de la marchandise est considérée comme suffisante, et doit être présentée uniquement à la demande du receveur des douanes du district (District collector of Customs).

**** D'après l'Accord du 29 mars 1923, la Principauté du Liechtenstein forme une union douanière avec la Suisse.

ANNEX 22-10 - IA

MOVEMENT CERTIFICATE EUR. 1 AND RELEVANT APPLICATIONS

- (1) Movement certificate EUR. 1 shall be made out on the form of which a specimen appears in this Annex. This form shall be printed in one of the official languages of the Union. Certificates shall be made out in one of these languages and in accordance with the provisions of the domestic law of the exporting State or territory. If they are handwritten, they shall be completed in ink and in capital letters.
- (2) Each certificate shall measure 210×297 mm; a tolerance of up to minus 5 mm or plus 8 mm in the length may be allowed. The paper used must be white, sized for writing not containing mechanical pulp and weighing not less than 25 g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
- (3) The competent authorities of the exporting State or territory may reserve the right to print the certificates themselves or may have them printed by approved printers. In the latter case each certificate must include a reference to such approval. Each certificate must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)		EUR.1 No A 000.000	
		See notes overleaf before completing this form.	
		2. Certificate used in preferential trade between and (Insert appropriate countries, groups of countries or territories)	
3. Consignee (Name, full address, country) (Optional)		4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination
6. Transport details (Optional)		7. Remarks	
8. Item number; Marks and numbers; Number and kind of packages ⁽¹⁾ ; Description of goods		9. Gross mass (kg) or other measure (litres, m ³ , etc.)	10. Invoices (Optional)
11. CUSTOMS ENDORSEMENT <i>Declaration certified</i> Export document ⁽²⁾ Form No Of Customs office Issuing country or territory (Place and date) (Signature)		12. DECLARATION BY THE EXPORTER I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate (Place and date) (Signature)	
(1) If goods are not packed, indicate number of articles or state 'in bulk' as appropriate. (2) Complete only where the regulations of the exporting country or territory require.			

<p>13. REQUEST FOR VERIFICATION, to</p>	<p>14. RESULT OF VERIFICATION</p>
<p>Verification of the authenticity and accuracy of this certificate is requested.</p> <p>..... (Place and date)</p> <p>..... (Signature)</p> <p style="text-align: center;">Stamp</p>	<p>Verification carried out shows that this certificate (1)</p> <p><input type="checkbox"/> was issued by the customs office indicated and that the information contained therein is accurate.</p> <p><input type="checkbox"/> does not meet the requirements as to authenticity and accuracy (see remarks appended).</p> <p>..... (Place and date)</p> <p>..... (Signature)</p> <p style="text-align: center;">Stamp</p> <p>(1) Insert X in the appropriate box.</p>

NOTES

1. Certificate must not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialed by the person who completed the certificate and endorsed by the Customs authorities of the issuing country or territory.
2. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.
3. Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.

APPLICATION FOR A MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)	EUR.1 No A 000.000		
	See notes overleaf before completing this form.		
	2. Application for a certificate to be used in preferential trade between and (Insert appropriate countries or groups of countries or territories)		
3. Consignee (Name, full address, country) (Optional)	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination	
	7. Remarks		
6. Transport details (Optional)			
8. Item number; Marks and numbers; Number and kind of packages (¹), Description of goods	9. Gross mass (kg) or other measure (litres, m³, etc.)	10. Invoices (Optional)	
(¹) If goods are not packed, indicate number of articles or state 'in bulk' as appropriate.			

DECLARATION BY THE EXPORTER

I, the undersigned, exporter of the goods described overleaf,

DECLARE that the goods meet the conditions required for the issue of the attached certificate;

SPECIFY as follows the circumstances which have enabled these goods to meet the above conditions:

.....
.....
.....
.....

SUBMIT the following supporting documents (¹):

.....
.....
.....
.....

UNDERTAKE to submit, at the request of the appropriate authorities, any supporting evidence which these authorities may require for the purpose of issuing the attached certificate, and undertake, if required, to agree to any inspection of my accounts and to any check on the processes of manufacture of the above goods, carried out by the said authorities;

REQUEST the issue of the attached certificate for these goods.

(Place and date)

.....

(Signature)

.....

⁽¹⁾ For example: import documents, movement certificates, invoices, manufacturer's declarations, etc., referring to the products used in manufacture or to the goods re-exported in the same state.

ANNEX 22-14 – IA

CERTIFICATE OF ORIGIN FOR CERTAIN PRODUCTS SUBJECT TO SPECIAL NON-PREFERENTIAL IMPORT ARRANGEMENTS

[Annex relating to Article 57]

Introductory notes:

1. The period of validity of the certificate of origin shall be twelve months from the date of issue by the issuing authorities.
2. Certificates of origin shall consist only of a single sheet identified by the word 'original' next to the title of the document. If additional copies are necessary, they shall bear the designation 'copy' next to the title of the document. The customs authorities in the Union shall accept as valid only the original of the certificate of origin.
3. Certificates of origin shall measure 210 × 297 mm; a tolerance of up to plus 8 mm or minus 5 mm in the length may be allowed. The paper used shall be white, not containing mechanical pulp, and shall weigh not less than 40 g/m². The face of the original shall have a printed yellow guilloche pattern background making any falsification by mechanical or chemical means apparent.
4. Certificates of origin shall be printed and completed in typescript in one of the official languages of the Union. Entries must not be erased or overwritten. Any changes shall be made by crossing out the wrong entry and, if necessary, adding the correct particulars. Such changes shall be initialled by the person making them and endorsed by the issuing authorities.

All the additional particulars required for implementation of the Union legislation governing the special import arrangements shall be entered in box 5 of the certificate of origin.

Unused spaces in boxes 5, 6 and 7 shall be struck through in such a way that nothing can be added at a later stage.

5. Each certificate of origin shall bear a serial number, whether or not printed, by which it can be identified, and shall be stamped by the issuing authority and signed by the person or persons empowered to do so.

6. Certificates of origin issued retrospectively shall bear in Box 5 the following indication in one of the official languages of the European Union:

- Issued retrospectively

1 Consignor	<div>CERTIFICATE OF ORIGIN</div> <div>for imports of products subject to special non-preferential import arrangements into the European Union</div> <div>No<div>ORIGINAL</div></div>
2 Consignee (optional)	<div>3 ISSUING AUTHORITY</div> <div>4 Country of origin</div>

ANNEX 22-15 – IA

SUPPLIER'S DECLARATION FOR PRODUCTS HAVING PREFERENTIAL ORIGIN STATUS

The supplier's declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

DECLARATION

I, the undersigned, declare that the goods listed on this document⁽¹⁾ originate in⁽²⁾ and satisfy the rules of origin governing preferential trade with⁽³⁾:

I declare that ⁽⁴⁾:

- ☐ Cumulation applied with(name of the country/countries)
- ☐ No cumulation applied

I undertake to make available to the customs authorities any further supporting documents they require:

.....⁽⁵⁾

.....⁽⁶⁾

.....⁽⁷⁾

⁽¹⁾ If only some of the goods listed on the document are concerned, they shall be clearly indicated or marked and this marking entered in the declaration as follows:

"..... listed on this invoice and marked originate in"

⁽²⁾ The European Union, country, group of countries or territory, from which the goods originate.

⁽³⁾ Country, group of countries or territory concerned.

⁽⁴⁾ To be completed, where necessary, only for goods having preferential origin status in the context of preferential trade relations with one of the countries, with which pan-Euro-Mediterranean cumulation of origin is applicable.

⁽⁵⁾ Place and date.

⁽⁶⁾ Name and position in the company.

⁽⁷⁾ Signature.

ANNEX 22-16 - IA

LONG-TERM SUPPLIER'S DECLARATION FOR PRODUCTS HAVING PREFERENTIAL ORIGIN STATUS

The supplier's declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

DECLARATION

I, the undersigned, declare that the goods described below:

.....⁽¹⁾

.....⁽²⁾

which are regularly supplied to⁽³⁾, originate in⁽⁴⁾ and satisfy the rules of origin governing preferential trade with⁽⁵⁾.

I declare that ⁽⁶⁾:

☐ Cumulation applied with(name of the country/countries)

☐ No cumulation applied

This declaration is valid for all shipments of these products dispatched from: to⁽⁷⁾.

I undertake to inform immediately if this declaration is no longer valid.

I undertake to make available to the customs authorities any further supporting documents they require.

.....⁽⁸⁾

.....⁽⁹⁾

.....⁽¹⁰⁾

⁽¹⁾ Description.

⁽²⁾ Commercial designation as used on the invoices, e.g. model No.

⁽³⁾ Name of company to which goods are supplied.

⁽⁴⁾ The European Union, country, group of countries or territory, from which the goods originate.

⁽⁵⁾ Country, group of countries or territory concerned.

⁽⁶⁾ To be completed, where necessary, only for goods having preferential origin status in the context of preferential trade relations with one of the countries with which pan-Euro-Mediterranean cumulation of origin is applicable.

⁽⁷⁾ Give the dates. The period shall not exceed 24 months or 12 months if the declaration was issued retrospectively.

⁽⁸⁾ Place and date.

⁽⁹⁾ Name and position, name and address of company.

(10) Signature.

ANNEX 22-17 – IA

SUPPLIER'S DECLARATION FOR PRODUCTS NOT HAVING PREFERENTIAL ORIGIN STATUS

The supplier's declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

DECLARATION

I, the undersigned, supplier of the goods covered by the annexed document, declare that:

1. The following materials which do not have a preferential originating status have been used in the European Union to produce these goods:

Description of goods supplied ¹	Description of non-originating materials used	HS heading of non-originating materials used ²	Value of non-originating materials used ³
			Total:

2. All the other materials used in the European Union to produce these goods originate in ...⁴ and satisfy the rules of origin governing preferential trade with⁵, and

I declare that:⁶

☐ Cumulation applied with(name of the country/countries)

☐ No cumulation applied

I undertake to make available to the customs authorities any further supporting documents they require

.....⁷

.....⁸

.....⁹

¹ When the invoice, delivery note or other commercial document to which the declaration is annexed relates to a variety of goods, or goods not incorporating the same proportion of non-originating materials, the supplier must clearly differentiate between them.

Example:

The document covers different models of electric motor of heading 8501 to be used in the manufacture of washing machines of heading 8450. The nature and value of the non-originating materials used in the manufacture of the motors vary from one model to another. The models must be listed separately in column 1 and the information in the other columns must be given for each, so that the manufacturer of the washing machines can correctly assess the originating status of each of his products depending on the type of motor it incorporates.

² To be completed only where relevant.

Example:

The rule for garments of ex Chapter 62 allows the use of non-originating yarn. Thus if a French garment manufacturer uses fabric woven in Portugal from non-originating yarn, the Portuguese supplier need only enter "yarn" as non-originating materials in column 2 of his declaration, - the HS heading and value of the yarn are irrelevant.

A firm manufacturing wire of HS heading 7217 from non-originating iron bars must enter "iron bars" in column 2. If the wire is to be incorporated in a machine for which the rule of origin sets a percentage limit on the value of non-originating materials used, the value of the bars must be entered in column 4.

³ "Value" means the customs value of the materials at the time of import or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the European Union.

For each type of non-originating material used, specify the exact value per unit of the goods shown in column 1.

⁴ The European Union, country, group of countries or territory from which the materials originate.

⁵ Country, group of countries or territory concerned.

⁶ To be completed where necessary, only for goods having preferential originating status in the context of preferential trade relations with one of the countries with which pan-Euro-Mediterranean cumulation of origin is applicable.

⁷ Place and date.

⁸ Name and function, name and address of company.

⁹ Signature.

ANNEX 22-18 – IA

LONG-TERM SUPPLIER'S DECLARATION FOR PRODUCTS NOT HAVING PREFERENTIAL ORIGIN STATUS

The supplier's declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

DECLARATION

I, the undersigned, supplier of the goods covered by this document, which are regularly sent to¹, declare that:

1. The following materials which do not have a preferential originating status have been used in the European Union to produce these goods:

Description of goods supplied ²	Description of non-originating materials used	HS heading of non-originating materials used ³	Value of non-originating materials used ⁴
			Total:

2. All the other materials used in the European Union to produce these goods originate in ...
...⁵ and satisfy the rules of origin governing preferential trade with⁶, and

I declare that:⁷

☐ Cumulation applied with(name of the country/countries)

☐ No cumulation applied

This declaration is valid for all shipments of these products dispatched from
to.....⁸.

I undertake to inform immediately if this declaration is no longer valid.

I undertake to make available to the customs authorities any further supporting documents they require.

.....⁹

.....¹⁰

.....¹¹

-
- 1 Customer's name and address.
- 2 When the invoice, delivery note or other commercial document to which the declaration is annexed relates to a variety of goods, or goods not incorporating the same proportion of non-originating materials, the supplier must clearly differentiate between them.
- Example:
- The document covers different models of electric motor of heading 8501 to be used in the manufacture of washing machines of heading 8450. The nature and value of the non-originating materials used in the manufacture of the motors vary from one model to another. The models must be listed separately in column 1 and the information in the other columns must be given for each, so that the manufacturer of the washing machines can correctly assess the originating status of each of his products depending on the type of motor it incorporates.
- 3 To be completed only where relevant.
- Example:
- The rule for garments of ex Chapter 62 allows the use of non-originating yarn. Thus if a French garment manufacturer uses fabric woven in Portugal from non-originating yarn, the Portuguese supplier need only enter "yarn" as non-originating materials in column 2 of his declaration, - the HS heading and value of the yarn are irrelevant.
- A firm manufacturing wire of HS heading 7217 from non-originating iron bars must enter "iron bars" in column 2. If the wire is to be incorporated in a machine for which the rule of origin sets a percentage limit on the value of non-originating materials used, the value of the bars must be entered in column 4.
- 4 "Value" means the customs value of the materials at the time of import or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the European Union.
- For each type of non-originating material used, specify the exact value per unit of the goods shown in column 1.
- 5 The European Union, country, group of countries or territory from which the materials originate.
- 6 Country, group of countries or territory concerned.
- 7 To be completed where necessary, only for goods having preferential originating status in the context of preferential trade relations with one of the countries with which pan-Euro-Mediterranean cumulation of origin is applicable.
- 8 Give the dates. The period should not exceed 24 months.
- 9 Place and date.
- 10 Name and function, name and address of company.
- 11 Signature.

ANNEX 22-19 - IA

REQUIREMENTS FOR DRAWING UP REPLACEMENT CERTIFICATES OF ORIGIN FORM A

1. The top right-hand box of the replacement certificate of origin FORM A (replacement certificate) shall indicate the name of the intermediary country where it is issued.
2. Box 4 of the replacement certificate shall contain the words 'Replacement certificate' or 'Certificat de remplacement', as well as the date of issue of the initial proof of origin and its serial number.
3. The name of the re-exporter shall be given in box 1 of the replacement certificate.
4. The name of the final consignee may be given in box 2 of the replacement certificate.
5. All particulars of the re-exported products appearing on the initial proof of origin shall be transferred to boxes 3 to 9 of the replacement certificate and references to the re-exporter's invoice may be given in box 10 of the replacement certificate.
6. The endorsement made by the customs office issuing the replacement certificate shall be placed in box 11 of the replacement certificate.
7. The particulars in box 12 of the replacement certificate concerning the country of origin shall be identical to those particulars in the initial proof of origin. This box shall be signed by the re-exporter.

ANNEX 22-20 - IA

REQUIREMENTS FOR DRAWING UP REPLACEMENT STATEMENTS ON ORIGIN

1. Where a statement on origin is replaced, the re-consignor shall indicate the following on the initial statement on origin:
 - (a) the particulars of the replacement statement(s);
 - (b) his name and address;
 - (c) the consignee or consignees in the Union or, where applicable, in Norway or Switzerland.
2. The initial statement on origin shall be marked "Replaced", "Remplacée" or "Sustituida".
3. The re-consignor shall indicate the following on the replacement statement on origin:
 - (a) all particulars of the re-consigned products taken from the initial proof;
 - (b) the date on which the initial statement on origin was made out;
 - (c) the particulars of the initial statement on origin as set out in Annex 22-DA-07, including – where appropriate – information about cumulation applied;
 - (d) his name and address and, where applicable, his number of registered exporter;
 - (e) the name and address of the consignee or consignees in the Union or, where applicable, in Norway or Switzerland;
 - (f) the date and place of the replacement.
4. The replacement statement on origin shall be marked "Replacement statement", "Attestation de remplacement" or "Comunicación de sustitución".

ANNEX 23-01-IA

AIR TRANSPORT COSTS TO BE INCLUDED IN THE CUSTOMS VALUE

1. The following table shows:
 - (a) Third countries listed by continents and zones¹(column 1);
 - (b) The percentages which represent the part of the air transport costs to be included in the customs value
2. When goods are shipped from countries or airports not included in the following table, other than the airports referred to in paragraph 3, the percentage given for the airport nearest to that of departure shall be taken;
3. As regards the French overseas departments which are part of the customs territory of the Union, the following rules shall apply:
 - (a) for goods shipped directly from third countries to these departments, the whole of the air transport costs shall be included in the customs value;
 - (b) for goods shipped from third countries to the European part of the Union after being transhipped or unloaded in one of those departments, only the air transport costs which would be incurred if the goods were destined to those departments shall be included in the customs value;
 - (c) for goods shipped from third countries to those departments after being transhipped or unloaded in an airport of the European part of the Union, the air transport costs to be included in the customs value shall be the result of the application of the percentage given in the following table with reference to the flight from the airport of departure to the airport of transhipment or unloading.

The transhipment or unloading shall be certified by an appropriate endorsement by the customs authorities on the air waybill or other air transport document. Failing this certification, the provisions of Article 137 apply.

¹ The provided percentages are valid for all airports of a given Country, unless specific airports of departure are indicated

1	2
<i>Country of dispatch</i>	<i>Percentage of total air transport costs to be included in the customs value</i>
AMERICA	
Zone A Canada: Gander, Halifax, Moncton, Montreal, Ottawa, Quebec, Toronto United States of America: Akron, Albany, Atlanta, Baltimore, Boston, Buffalo, Charleston, Chicago, Cincinnati, Columbus, Detroit, Indianapolis, Jacksonville, Kansas City, Lexington, Louisville, Memphis, Milwaukee, Minneapolis, Nashville, New Orleans, New York, Philadelphia, Pittsburgh, St Louis, Washington DC. Greenland	70
Zone B Canada: Edmonton, Vancouver, Winnipeg United States of America: Albuquerque, Austin, Billings, Dallas, Denver, Houston, Las Vegas, Los Angeles, Miami, Oklahoma, Phoenix, Portland, Puerto Rico, Salt Lake City, San Francisco, Seattle Central America: all Countries South America: all Countries	78
Zone C United States of America: Anchorage, Fairbanks, Honolulu, Juneau	89
AFRICA	
Zone D Algeria, Egypt, Libya, Morocco, Tunisia	33

1	2
<i>Country of dispatch</i>	<i>Percentage of total air transport costs to be included in the customs value</i>
Zone E Benin, Burkina Faso, Cameroon, Cape Verde, Central African Republic, Chad, Ivory Coast, Djibouti, Ethiopia, Gambia, Ghana, Guinea, Guinea-Bissau, Liberia, Mali, Mauritania, Niger, Nigeria, Senegal, Sierra Leone, Sudan, Togo	50
Zone F Burundi, Democratic Republic of Congo, Congo, Equatorial Guinea, Gabon, Kenya, Rwanda, Sao Tomé and Príncipe, Seychelles, Somalia, St. Helena, Tanzania, Uganda	61
Zone G Angola, Botswana, Comoros, Lesotho, Madagascar, Malawi, Mauritius, Mozambique, Namibia, Republic of South Africa, Swaziland, Zambia, Zimbabwe	74
ASIA	
Zone H Armenia, Azerbaijan, Georgia, Iran, Iraq, Israel, Jordan, Kuwait, Lebanon, Syria	27
Zone I Bahrain, Muscat and Oman, Qatar, Saudi Arabia, United Arab Emirates, Yemen	43
Zone J Afghanistan, Bangladesh, Bhutan, India, Nepal, Pakistan	46
Zone K Russia: Novosibirsk, Omsk, Perm, Sverdlovsk Kazakhstan, Kyrgyzstan, Tajikistan, Turkmenistan, Uzbekistan	57

1	2
<i>Country of dispatch</i>	<i>Percentage of total air transport costs to be included in the customs value</i>
Zone L Russia: Irkutsk, Kirensk, Krasnoyarsk Brunei, China, Indonesia, Hong Kong, Kampuchea, Laos, Macao, Malaysia, Maldives, Mongolia, Myanmar, Philippines, Singapore, Sri Lanka, Taiwan, Thailand, Vietnam	70
Zone M Russia: Khabarovsk, Vladivostok Japan, Korea (North), Korea (South)	83
AUSTRALIA and OCEANIA	
Zone N Australia and Oceania: all Countries	79
EUROPE	
Zone O Russia: Gorky, Samara, Moscow, Orel, Rostov, Volgograd, Voronej Iceland, Ukraine	30
Zone P Albania, Belarus, Bosnia-Herzegovina, Faroe Islands, Former Yugoslav Republic of Macedonia, Kosovo, Moldova, Montenegro, Norway, Serbia, Turkey	15
Zone Q Switzerland	5

ANNEX 23-02-IA

LIST OF GOODS REFERRED TO IN ARTICLE 142(6)

VALUATION OF CERTAIN PERISHABLE GOODS IMPORTED ON CONSIGNMENT IN ACCORDANCE WITH ARTICLE 74 (2) (c) OF THE CODE

1. The following table shows the list of products and the respective periods for which the Commission will make available a Unit price to be used as the basis for the determination of the customs value of whole fruit and vegetables, of a single kind, imported on consignment only. In such a case, the customs declaration is definitive, as far as the determination of the customs value is concerned.
2. For the purpose of determining the customs value of products referred to in the present annex and imported on consignment, a unit price per 100 Kg net is established for each product. Such price is considered representative with respect to the importation of such products in the Union.
3. The unit prices are used to determine the customs value of the imported goods for periods of 14 days, each period beginning on a Friday. The reference period for determining the unit prices is the preceding period of 14 days ending on the Thursday preceding the week during which new unit prices are to be established. In particular circumstances, the Commission may decide to extend the period of validity period for further 14 days. Member States will be promptly informed of such decision.
4. The unit prices which the Member states supply to the Commission shall be calculated on the basis of the gross proceeds of sales recorded at the first commercial level after importation, and deducting the following elements from these figures:
 - a marketing margin for the marketing centres;
 - the costs of transport, insurance and associated costs within the customs territory;
 - import duties and other charges which are not to be included in the customs value.

The Unit prices will be notified in Euro. If applicable, the rate of conversion to be used is that specified in Article 146

5. Member States may fix standard amounts for deduction in respect of transport, insurance and associated costs in accordance with point 4. Such standard amounts and the methods for calculating them shall be made known to the Commission.
6. The prices are notified to the Commission (DG TAXUD) not later 12 noon on the Monday during the week in which the unit prices are made available. If that day is a non-working day, the notification will take place on the working day immediately preceding that day. The communication to the Commission will include also the indication of the approximate quantities of product on which the unit prices were calculated.

7. Following receipt of the unit prices by the Commission, these figures are reviewed and subsequently disseminated via TARIC. Unit prices only apply if they are disseminated by the Commission.
8. The Commission may decide not to accept, and consequently not to disseminate, the unit prices for one or more products where these prices would be significantly different in relation to the previous published prices, taking in particular account factors such as quantity and seasonality. Where necessary, the Commission will make enquiries with the relevant customs authorities to solve such cases.
9. To assist this process, Member States shall supply annual import statistics, for the products listed in the following table before 30 September in the current year, with reference to the preceding year. These statistics will concern the total imported quantities of each product, and will also indicate the proportion of products imported on consignment.
10. Based on such statistics, the Commission will establish which Member States will be in charge of notifying Unit prices for each product for the following year, informing them by 30 November at the latest.

LIST OF GOODS REFERRED TO IN ARTICLE 142(7)2

CN (TARIC) Code	Description of Goods	Period of validity
0701 90 50	New potatoes	1.1 to 30.6.
0703 10 19	Onions	1.1. to 31.12.
0703 20 00	Garlic	1.1. to 31.12.
0708 20 00	Beans	1.1. to 31.12.
0709 20 00 10	Asparagus - green	1.1. to 31.12.
0709 20 00 90	Asparagus - other	1.1. to 31.12.
0709 60 10	Sweet peppers	1.1. to 31.12.
0714 20 10	Sweet potatoes, fresh, whole, intended for human consumption	1.1. to 31.12
0804 30 00 90	Pineapples - other than dried	1.1. to 31.12.
0804 40 00 10	Avocados - fresh	1.1. to 31.12
0805 10 20	Sweet oranges, fresh	1.6. to 30.11
0805 20 10 05	Clementines - fresh	1.3 to 31.10
0805 20 30 05	Monreales and satsumas - fresh	1.3 to 31.10
0805 20 50 07 0805 20 50 37	Mandarins and wilkings - fresh	1.3 to 31.10
0805 20 70 05	Tangerines and other	1.3 to 31.10

2 Notwithstanding the rules for the interpretation of the combined nomenclature, the wording for the description of the goods is to be considered as having no more than an indicative value, the list of goods being established, within the context of this Annex, by the coverage of the CN and TARIC codes as they exist at the time of adoption of this Regulation..

0805 20 90 05	- fresh	
0805 20 90 09		
0805 40 00 11	Grapefruit and Pomelos, fresh:	1.1 to 31.12
0805 40 00 31	- white	
0805 40 00 19	Grapefruit and Pomelos, fresh::	1.1 to 31.12
0805 40 00 39	- pink	
0805 50 90 11	Limes (<i>Citrus aurantifolia</i> , <i>Citrus</i>	1.1 to 31.12
0805 50 90 19	<i>latifolia</i>) - fresh	
0806 10 10	Table grapes	21.11 to 20.7
0807 11 00	Watermelons	1.1 to 31.12
0807 19 00 50	Amarillo, Cuper, Honey dew (including Cantalene), Onteniente, Piel de Sapo (including Verde Liso), Rochet, Tendral, Futuro	1.1 to 31.12
0807 19 00 90	Other melons	1.1 to 31.12
0808 30 90 10	Pears Nashi (<i>Pyrus pyrifolia</i>), Ya (<i>Pyrus bretschneideri</i>)	1.5 to 30.6
0808 30 90 90	Pears - Other	1.5 to 30.6
0809 10 00	Apricots	1.1 to 31.5 1.8 to 31.12
0809 30 10	Nectarines	1.1 to 10.6 1.10 to 31.12
0809 30 90	Peaches	1.1 to 10.6 1.10 to 31.12
0809 40 05	Plums	1.10 to 10.6
0810 10 00	Strawberries	1.1 to 31.12
0810 20 10	Raspberries	1.1 to 31.12

0810 50 00	Kiwifruit	1.1 to 31.12
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TITLE III

CUSTOMS DEBT AND GUARANTEES

ANNEX 32-01-IA

GUARANTOR'S UNDERTAKING - INDIVIDUAL GUARANTEE

I. Undertaking by the guarantor

1. The undersigned
(1).....
.....

Resident at
(2).....
.....

hereby jointly and severally guarantees, at the office of guarantee
of.....

up to a maximum amount of.....

in favour of the European Union comprising the Kingdom of Belgium, the Republic of Bulgaria, the Czech Republic, the Kingdom of Denmark, the Federal Republic of Germany, the Republic of Estonia, the Hellenic Republic, the Republic of Croatia, the Kingdom of Spain, the French Republic, Ireland, the Italian Republic, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Grand Duchy of Luxembourg, Hungary, the Republic of Malta, the Kingdom of the Netherlands, the Republic of Austria, the Republic of Poland, the Portuguese Republic, Romania, the Republic of Slovenia, the Slovak Republic, the Republic of Finland, the Kingdom of Sweden, the United Kingdom of Great Britain and Northern Ireland, and the Republic of Iceland, the former Yugoslav Republic of Macedonia, the Kingdom of Norway, the Swiss Confederation, the Republic of Turkey (3), the Principality of Andorra and the Republic of San Marino (4), any amount for which the person providing this guarantee (5):

.....
.....

may be or become liable to the abovementioned countries for debt in the form of duty and other charges (5a) with respect to the goods described below covered by the following customs operation (..... 6):

.....
.....

Goods
description:.....
.....

.....
.....

2. The undersigned undertakes to pay upon the first application in writing by the competent authorities of the countries referred to in point 1 and without being able to defer payment beyond a period of 30 days from the date of application the sums requested unless he or she or any other person concerned establishes before the expiry of that period, to the satisfaction of the customs authorities, that the special procedure other than the end-use procedure has been discharged, the customs supervision of end-use goods or the temporary storage has ended correctly or, in case of

the operations other than special procedures and temporary storage, that the situation of goods has been regularised.

At the request of the undersigned and for any reasons recognized as valid, the competent authorities may defer beyond a period of 30 days from the date of application for payment the period within which he or she is obliged to pay the requested sums. The expenses incurred as a result of granting this additional period, in particular any interest, must be so calculated that the amount is equivalent to what would be charged under similar circumstances on the money market or financial market in the country concerned.

3. This undertaking shall be valid from the day of its approval by the office of guarantee. The undersigned shall remain liable for payment of any debt incurred during the customs operation covered by this undertaking and commenced before any revocation or cancellation of the guarantee took effect, even if the demand for payment is made after that date.

4. For the purpose of this undertaking, the undersigned gives his or her address for service in each of the other countries referred to in point 1 as (7)

Country	Surname and forenames, or name of firm, and full address

The undersigned acknowledges that all correspondence and notices and any formalities or procedures relating to this undertaking addressed to or effected in writing at one of his or her addresses for services shall be accepted as duly delivered to him or her.

The undersigned acknowledges the jurisdiction of the courts of the places where he or she has an address for service.

The undersigned undertakes not to change his or her address for service or, if he or she has to change one or more of those addresses, to inform the office of guarantee in advance.

Done at.....

on.....

.....
.....

(Signature)(8)

II. Approval by the office of guarantee

Office of
guarantee.....
.....

Guarantor's undertaking approved on..... to cover the customs operation effected under customs declaration/temporary storage declaration No.....of(9)

.....
(Stamp and Signature)

-
- (1) Surname and forename or name of firm
 - (2) Full address
 - (3) Delete the name/names of the State/States on whose territory the guarantee may not be used.
 - (4) The references to the Principality of Andorra and the Republic of San Marino shall apply solely to Union transit operations
 - (5) Surname and forename, or name of firm and full address of the person providing the guarantee
 - (5a) Applicable with respect to the other charges due in connection with the import or export of the goods where the guarantee is used for the placing of goods under the Union/common transit procedure or may be used in more than one Member State.
 - (6) Enter one of the following customs operations:
 - (a) temporary storage,
 - (b) Union transit procedure,
 - (c) common transit procedure,
 - (d) customs warehousing procedure,
 - (e) temporary admission procedure with total relief from import duty,
 - (f) inward processing procedure,
 - (g) end-use procedure,
 - (h) release for free circulation under normal customs declaration without deferred payment,
 - (i) release for free circulation under normal customs declaration with deferred payment,
 - (j) release for free circulation under a customs declaration lodged in accordance with Article 166 of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code,
 - (k) release for free circulation under a customs declaration lodged in accordance with Article 182 of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code,
 - (l) temporary admission procedure with partial relief from import duty,
 - (m) if another – indicate the other kind of operation.
 - (7) If, in the law of the country, there is no provision for address for service the guarantor shall appoint, in this country, an agent authorized to receive any communications addressed to him and the acknowledgement in the second subparagraph and the undertaking in the fourth subparagraph of point 4 must be made to correspond. The courts of the places in which the addresses for service of the guarantor or of his agents are situated shall have jurisdiction in disputes concerning this guarantee.

- (8) The person signing the document must enter the following by hand before his or her signature: “Guarantee for the amount of ...” (the amount being written out in letters)
- (9) To be completed by the office where the goods were placed under the procedure or were in temporary storage

ANNEX 32-02-IA

GUARANTOR'S UNDERTAKING - INDIVIDUAL GUARANTEE IN THE FORM OF VOUCHERS

COMMON / UNION TRANSIT PROCEDURE

I. Undertaking by the guarantor

1. The undersigned
(1).....
.....

resident at
(2).....
.....

hereby jointly and severally guarantees, at the office of guarantee
of.....

in favour of the European Union comprising the Kingdom of Belgium, the Republic of Bulgaria, the Czech Republic, the Kingdom of Denmark, the Federal Republic of Germany, the Republic of Estonia, the Hellenic Republic, the Republic of Croatia, the Kingdom of Spain, the French Republic, Ireland, the Italian Republic, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Grand Duchy of Luxembourg, the Republic of Hungary, the Republic of Malta, the Kingdom of the Netherlands, the Republic of Austria, the Republic of Poland, the Portuguese Republic, Romania, the Republic of Slovenia, the Slovak Republic, the Republic of Finland, the Kingdom of Sweden, the United Kingdom of Great Britain and Northern Ireland, and the Republic of Iceland, the former Yugoslav Republic of Macedonia, the Kingdom of Norway, the Swiss Confederation, the Republic of Turkey, the Principality of Andorra and the Republic of San Marino (3), any amount of the holder of the procedure for which the holder of the procedure may be or become liable to the abovementioned countries for debt in the form of duty and other charges due in connection with the import or export of the goods placed under the Union or common transit procedure, in respect of which the undersigned has undertaken to issue individual guarantee vouchers up to a maximum of EUR 10000 per voucher.

2. The undersigned undertakes to pay upon the first application in writing by the competent authorities of the countries referred to in point 1 and without being able to defer payment beyond a period of 30 days from the date of application the sums requested, up to EUR 10000 per individual guarantee voucher, unless he or she or any other person concerned establishes before the expiry of that period, to the satisfaction of the competent authorities, that the operation has been discharged.

At the request of the undersigned and for any reasons recognised as valid, the competent authorities may defer beyond a period of 30 days from the date of application for payment the period within which he or she is obliged to pay the requested sums. The expenses incurred as a result of granting this additional period, in particular any interest, must be so calculated that the amount is equivalent to what would be charged under similar circumstances on the money market or financial market in the country concerned.

3. This undertaking shall be valid from the day of its approval by the office of guarantee. The undersigned shall remain liable for payment of any debt incurred during the Union or common transit operation covered by this undertaking and commenced before any revocation or cancellation of the guarantee took effect, even if the demand for payment is made after that date.

4. For the purpose of this undertaking, the undersigned gives his or her address for service (4) in each of the other countries referred to in point 1 as

Country	Surname and forenames, or name of firm, and full address

The undersigned acknowledges that all correspondence and notices and any formalities or procedures relating to this undertaking addressed to or effected in writing at one of his or her addresses for services shall be accepted as duly delivered to him or her.

The undersigned acknowledges the jurisdiction of the courts of the places where he or she has an address for service.

The undersigned undertakes not to change his or her address for service or, if he or she has to change one or more of those addresses, to inform the office of guarantee in advance.

Done at.....

on.....

.....
.....

(Signature)(5)

II. Approval by the office of guarantee

Office of
guarantee.....

Guarantor's undertaking approved
on.....

.....

(Stamp and Signature)

-
- (1) Surname and forename or name of firm
 - (2) Full address
 - (3) The references to the Principality of Andorra and the Republic of San Marino shall apply solely to Union transit operations
 - (4) If, in the law of the country, there is no provision for address for service the guarantor shall appoint, in this country, an agent authorized to receive any communications addressed to him and the acknowledgement in the second subparagraph and the

undertaking in the fourth subparagraph of point 4 must be made to correspond. The courts of the places in which the addresses for service of the guarantor or of his agents are situated shall have jurisdiction in disputes concerning this guarantee.

- (5) The signature must be preceded by the following in the signatory's own handwriting:
"Valid as guarantee voucher".

ANNEX 32-03-IA

GUARANTOR'S UNDERTAKING - COMPREHENSIVE GUARANTEE

I. Undertaking by the guarantor

1. The undersigned
(1).....
.....

resident at
(2).....
.....

hereby jointly and severally guarantees, at the office of guarantee
of.....

up to a maximum amount of.....

in favour of the European Union (comprising the Kingdom of Belgium, the Republic of Bulgaria, the Czech Republic, the Kingdom of Denmark, the Federal Republic of Germany, the Republic of Estonia, Ireland, the Hellenic Republic, the Kingdom of Spain, the French Republic, the Republic of Croatia, the Italian Republic, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Grand Duchy of Luxembourg, Hungary, the Republic of Malta, the Kingdom of the Netherlands, the Republic of Austria, the Republic of Poland, the Portuguese Republic, Romania, the Republic of Slovenia, the Slovak Republic, the Republic of Finland, the Kingdom of Sweden and the United Kingdom of Great Britain and Northern Ireland), and the Republic of Iceland, the former Yugoslav Republic of Macedonia, the Kingdom of Norway, the Swiss Confederation, the Republic of Turkey (3), the Principality of Andorra and the Republic of San Marino, (4)

any amount for which the person providing this guarantee (5):
may be or become liable to the abovementioned countries for debt in the form of duty and other charges (6) which may be or have been incurred with respect to the goods covered by the customs operations indicated in point 1a and/or point 1b.

The maximum amount of the guarantee is composed of an amount of:

.....

(a) being 100/50/30 % (7) of the part of the reference amount corresponding to an amount of customs debts and other charges which may be incurred, equivalent to the sum of the amounts listed in point 1a,

and

.....

(b) being 100/30 % (8) of the part of the reference amount corresponding to an amount of customs debts and other charges which have been incurred, equivalent to the sum of the amounts listed in point 1b,

1a. The amounts forming the part of the reference amount corresponding to an amount of customs debts and, where applicable, other charges which may be incurred are following for each of the purposes listed below (9):

- (a) temporary storage -,
- (b) Union transit procedure - ...,
- (c) common transit procedure - ...,
- (d) customs warehousing procedure - ...,
- (e) temporary admission procedure with total relief from import duty - ...,
- (f) inward processing procedure - ... ,
- (g) end-use procedure - ...
- (h) if another – indicate the other kind of operation -

1b. The amounts forming the part of the reference amount corresponding to an amount of customs debts and, where applicable, other charges which have been incurred are following for each of the purposes listed below (10):

- (a) release for free circulation under normal customs declaration without deferred payment - ...,
- (b) release for free circulation under normal customs declaration with deferred payment - ...,
- (c) release for free circulation under a customs declaration lodged in accordance with Article 166 of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code - ...,
- (d) release for free circulation under a customs declaration lodged in accordance with Article 182 of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code - ...,
- (e) temporary admission procedure with partial relief from import duty - ...,
- (f) end-use procedure - ... (11)
- (g) if another – indicate the other kind of operation -

2. The undersigned undertakes to pay upon the first application in writing by the competent authorities of the countries referred to in point 1 and without being able to defer payment beyond a period of 30 days from the date of application the sums requested up to the limit of the abovementioned maximum amount, unless he or she or any other person concerned establishes before the expiry of that period, to the satisfaction of the customs authorities, that the special procedure other than the end-use procedure has been discharged, the customs supervision of end-use goods or the temporary storage has ended correctly or, in case of the operations other than special procedures, that the situation of goods has been regularised.

At the request of the undersigned and for any reasons recognized as valid, the competent authorities may defer beyond a period of 30 days from the date of application for payment the period within which he or she is obliged to pay the requested sums. The expenses incurred as a result of granting this additional period, in particular any interest, must be so calculated that the amount is equivalent to what would be charged under similar circumstances on the money market or financial market in the country concerned.

This amount may not be reduced by any sums already paid under the terms of this undertaking unless the undersigned is called upon to pay a debt incurred during a customs operation commenced before the preceding demand for payment was received or within 30 days thereafter.

3. This undertaking shall be valid from the day of its approval by the office of guarantee. The undersigned shall remain liable for payment of any debt arising during the customs operation covered by this undertaking and commenced before any revocation or cancellation of the guarantee took effect, even if the demand for payment is made after that date.

4. For the purpose of this undertaking, the undersigned gives his or her address for service (12) in each of the other countries referred to in point 1 as

Country	Surname and forenames, or name of firm, and full address

The undersigned acknowledges that all correspondence and notices and any formalities or procedures relating to this undertaking addressed to or effected in writing at one of his or her addresses for services shall be accepted as duly delivered to him or her.

The undersigned acknowledges the jurisdiction of the courts of the places where he or she has an address for service.

The undersigned undertakes not to change his or her address for service or, if he or she has to change one or more of those addresses, to inform the office of guarantee in advance.

Done at.....

on.....

.....
.....

(Signature)(13)

II. Approval by the office of guarantee

Office of
guarantee.....
.....

Guarantor's undertaking accepted
on.....

.....

(Stamp and Signature)

(1) Surname and forename or name of the firm

(2) Full address

- (3) Delete the name/names of the country/countries on whose territory the guarantee may not be used.
- (4) The references to the Principality of Andorra and the Republic of San Marino shall apply solely to Union transit operations.
- (5) Surname and forename or name of the firm, and full address of the person providing the guarantee.
- (6) Applicable with respect to the other charges due in connection with the import or export of the goods where the guarantee is used for the placing of goods under the Union/common transit procedure or may be used in more than one Member State or one Contracting Party.
- (7) Delete what does not apply.
- (8) Delete what does not apply.
- (9) Procedures other than common transit apply solely in the European Union.
- (10) Procedures other than common transit apply solely in the European Union.
- (11) For amounts declared in a customs declaration for the end-use procedure.
- (12) If, in the law of the country, there is no provision for address for service the guarantor shall appoint, in this country, an agent authorised to receive any communications addressed to him and the acknowledgement in the second subparagraph and the undertaking in the fourth subparagraph of paragraph 4 must be made to correspond. The courts of the place in which the addresses for service of the guarantor or of his agents are situated shall have jurisdiction in disputes concerning this guarantee.
- (13) The signature must be preceded by the following in the signatory's own handwriting: "Guarantee for the amount of...", with the amount written out in full

Annex 32-06-IA
INDIVIDUAL GUARANTEE VOUCHER
Union/common transit

TC32 – INDIVIDUAL GUARANTEE VOUCHER	A 000 000
<div>Issued by.....</div> <div>.....</div> <div style="text-align: center;">(name and address of individual or company)</div> <div>(undertaking of the guarantor accepted on.....</div> <div>by the customs office of guarantee of.....</div>	
<div>This voucher, issued onis valid for an amount of up to 10 000 EUR for a Union/common transit operation beginning not later than..... and in respect of which the holder of the procedure is.....</div> <div>.....</div> <div style="text-align: center;">(name and address of individual or company)</div>	
<div>.....</div> <div>(Signature of the holder of the procedure)*</div>	
<div>.....</div> <div>(Signature and stamp of guarantor)</div>	
*signature optional	

Back

To be completed by the customs office of departure	
Transit operation effected under document T1, T2, T2F*	
Registered onunder No.....	
by the customs office.....	
.....
(Official stamp)	(Signature)
*Delete as necessary	

Technical requirements for voucher

The voucher shall be printed on paper free of mechanical pulp, dressed for writing purposes and weighing at least 55 g/m². It shall have a printed guilloche pattern background in red so as to reveal any falsification by mechanical or chemical means. The paper shall be white.

The format shall be 148 by 105 millimetres

The voucher shall show the name and address of the printer, or a mark by which it may be identified, and an identification number.

ANNEX 33-03-IA

MODEL OF THE INFORMATION MEMO ON THE CLAIM FOR PAYMENT TO THE GUARANTEEING ASSOCIATION OF THE DEBT IN TRANSIT PROCEDURE UNDER ATA/E-ATA CARNET

Letter heading of the coordination office initiating the dispute

Addressee: coordinating office covering the offices of temporary importation, or other coordinating office

SUBJECT: ATA CARNET — SUBMISSION OF CLAIM

Be informed that a claim for payment of duties and taxes under the ATA Convention/the Istanbul Convention (1) was sent on ... (2) to our guaranteeing association in respect of:

1. ATA carnet No:
2. Issued by the Chamber of Commerce of:
City:
Country:
3. On behalf of:
Holder:
Address:
4. Expiry date of carnet:
5. Date set for re-exportation (3):
6. Number of transit/import voucher (4):
7. Date of endorsement of voucher:

Signature and stamp of the issuing coordinating office.

- (1) Article 7 of the ATA Convention, Brussels, 6 December 1961/Article 9 of Annex A to the Istanbul Convention, 26 June 1990.
- (2) Enter date of dispatch.
- (3) Details to be obtained from the undischarged transit or temporary admission voucher or, if no voucher is available, from the information available to the issuing coordinating office.
- (4) Delete whichever is not applicable.

ANNEX 33-04 - IA

TAXATION FORM FOR CALCULATION OF DUTIES AND TAXES RESULTING FROM THE CLAIM FOR PAYMENT TO THE GUARANTEEING ASSOCIATION OF THE DEBT IN TRANSIT PROCEDURE UNDER ATA/E-ATA CARNET

TAXATION FORM

Of.....No.....

The following particulars must be given in the order shown:

1. ATA carnet No:
.....
2. Number of transit/import voucher (1):
.....
.....
3. Date of endorsement of voucher:
.....
4. Holder and address:
.....
.....
5. Chamber of commerce:
.....
6. Country of origin:
.....
7. Date of expiry of carnet:
.....
8. Date set for the re-exportation of the goods:
.....
9. Customs office of entry:
.....
10. Customs office of temporary admission:
.....
11. Trade description of goods:
.....
.....
.....
12. CN code:
.....
13. Number of pieces:
.....
14. Weight or volume:
.....
15. Value:
.....
16. Breakdown of duties and taxes:
.....

Type	Taxable amount	Rate	Amount	Exchange rate
			Total:	
(Total			in	words:
.....)				

17. Customs office:

.....
Place and date:
.....

Signature

Stamp

(1) Delete whichever is inapplicable

ANNEX 33-05-IA

MODEL OF DISCHARGE INDICATING THAT CLAIM PROCEEDINGS HAVE BEEN INITIATED WITH RESPECT TO THE GUARANTEEING ASSOCIATION IN THE MEMBER STATE WHERE THE CUSTOMS DEBT IS INCURRED IN TRANSIT PROCEDURE UNDER ATA/E-ATA CARNET

Letter heading of the coordinating office of the second Member State submitting the claim

Addressee: coordinating office of the first Member State submitting the original claim.

SUBJECT: ATA CARNET — DISCHARGE

Be informed that a claim for payment of duties and taxes under the ATA Convention/Istanbul Convention (1) was sent on ... (2) to our guaranteeing association in respect of:

1. ATA carnet No:
2. Issued by the Chamber of Commerce of:
City:
Country:
3. On behalf of:
Holder:
Address:
4. Expiry date of the carnet:
5. Date set for re-exportation (3):
6. Number of transit/import voucher (4):
7. Date of endorsement of voucher:

The present note discharges your responsibility in this file.

Signature and stamp of issuing coordinating office.

-
- (1) Article 7 of the ATA Convention, Brussels, 6 December 1961/Article 9 of Annex A to the Istanbul Convention, 26 June 1990.
 - (2) Enter date of dispatch.
 - (3) Details to be obtained from the undischarged transit or temporary admission voucher or, if no voucher is available, from the information available to the issuing coordinating office.
 - (4) Delete whichever is not applicable.

ANNEX 33-06-IA

REQUEST FOR SUPPLEMENTARY INFORMATION WHERE GOODS ARE SITUATED IN ANOTHER MEMBER STATE

EUROPEAN COMMISSION		REQUEST FOR EXAMINATION
Original	<div>1</div> <div>1. Name and address of decision-taking customs authority</div> <div> <input type="checkbox"/> <input type="checkbox"/> </div>	<div>2. Repayment/remission of duties</div> <div>File reference of decision-taking customs authority</div>
	<div>3. Name and address of the customs office of the Member State where the goods are situated</div>	<div>4. Application of Article 175</div>
	<div>5. Location of goods (1)</div>	<div>6. Name and full address of person from whom the information may be obtained or who can assist the customs office of the Member State where the goods are situated</div>
<div>1</div>	<div>7. List of documents attached</div>	
<div>8. Purpose of the request</div> <div>that the following be obtained:</div> <div>that the following examination be carried out:</div>		

9. Decision-taking customs authority

Place and
date

Signature:

Stamp

REPLY OF MONITORING CUSTOMS OFFICE (2)
ACKNOWLEDGEMENT OF RECEIPT (2)

10. Information obtained

11. Result of examination carried out

12. Place and date:

13. Signature and official stamp:

--	--

EUROPEAN COMMISSION

REQUEST
EXAMINATION

FOR

Copy	1	1. Name and address of decision-taking customs authority <input type="checkbox"/> <input type="checkbox"/>	2. Repayment/remission of duties File reference of decision-taking customs authority
		3. Name and address of the customs office of the Member State where the goods are situated	4. Application of Article 175
		5. Location of goods (1)	6. Name and full address of person from whom the information may be obtained or who can assist the customs office of the Member State where the goods are situated
	1	7. List of documents attached	
		8. Purpose of the request that the following be obtained: that the following examination be carried out: .	
		9. Decision-taking customs authority	

Place and
date

Signature:

Stamp

REPLY OF MONITORING CUSTOMS OFFICE (2)
ACKNOWLEDGEMENT OF RECEIPT (2)

10. Information obtained

11. Result of examination carried out

12. Place and date:

13. Signature and official stamp:

--	--

(1) Complete only if applicable.

(2) Delete if appropriate. The monitoring customs office shall give an acknowledgement of receipt if it is unable to give effect to the request within 30 days of the date of receipt thereof. Acknowledgement of receipt shall be made on a copy of this document.

ANNEX 33-07 - IA

EUROPEAN UNION

DUTY

REPAYMENT OR REMISSION OF

1. Name and address of the person concerned	2. Application of Article 96 of [Delegated Regulation (EU) 2015/... supplementing Regulation (EU) No 952/2013] and 176	
3. Name and address of customs office which granted repayment/remission	4. Reference to the decision granting repayment/remission	
5. Name and address of monitoring customs office		
6. Description of the goods, number and type	7. CN code of the goods	
	8. Quantity or net mass of the goods	9. Customs value of the goods
<p>10. Monitoring customs office</p> <p>Certification for the granting of repayment or remission of duties</p> <p>This is to certify that in accordance with the decision referred to in Box 4 the goods described above were on:</p> <p>------(date) (dd/mm/yyyy)</p> <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div style="width: 45%;"> <input type="checkbox"/> exported from the Union <input type="checkbox"/> placed in a customs warehouse <input type="checkbox"/> delivered free of charge to a charity specified in the decision </div> <div style="width: 45%;"> <input type="checkbox"/> destroyed under customs supervision <input type="checkbox"/> placed in free zone or free warehouse <input type="checkbox"/> entered under the customs procedure specified in the decision </div> </div> <p>Customs declaration references, if any:</p> <p>On this date the goods fulfilled the conditions laid down for repayment or remission of duty ³</p>		
11. Place and date	Stamp	
<div style="display: flex; justify-content: space-between;"> <div style="width: 45%; text-align: center;">Signature</div> <div style="width: 45%;"></div> </div>		

³ Where the monitoring customs office finds that the goods no longer satisfy those conditions it shall delete this sentence and records its findings overleaf under the heading "Observations"

Observations

TITLE IV

GOODS BROUGHT INTO THE CUSTOMS TERRITORY OF THE UNION

No annex

TITLE V

GENERAL RULES ON CUSTOMS STATUS, PLACING GOODS UNDER A CUSTOMS PROCEDURE, VERIFICATION, RELEASE AND DISPOSAL OF GOODS

ANNEX 51-01-IA STATUS REGISTRATION DOCUMENT

EUROPEAN UNION

1 STATUS CODE

A MRN

2 Applicant

No

☐

3 Forms

5 Items

14 Representative

No

STATUS REGISTRATION
DOCUMENT

31 Packages
and
description
of goods

Marks and numbers - Container No(s) - Number and kind

32 Item

No

33 Commodity Code

35 Grossmass (kg)

38 Net mass (kg)

44 Additional
information/
Documents
produced/
Certificates
and authori-
zations

31 Packages
and
description
of goods

Marks and numbers - Container No(s) - Number and kind

32 Item

No

33 Commodity Code

35 Grossmass (kg)

38 Net mass (kg)

44 Additional
information/
Documents
produced/
Certificates
and authori-
zations

31 Packages
and
description
of goods

Marks and numbers - Container No(s) - Number and kind

32 Item

No

33 Commodity Code

35 Grossmass (kg)

38 Net mass (kg)

44 Additional
information/
Documents
produced/
Certificates
and authori-
zations

54 Place and date:

Signature and name of applicant/representative:

TITLE VI

RELEASE FOR FREE CIRCULATION AND RELIEF FROM IMPORT DUTY

ANNEX 61-02 - IA

BANANA WEIGHING CERTIFICATES – SPECIMEN

1. Authorized weigher name <input type="checkbox"/>			2. Weighing certificate issuance date and number		
4. Identity of means of transport at arrival			3. Trader reference		
			5. Country of origin		
6. Number and type of packaging			7. Total established net weight		
8. Brand(s)					
9. Inspected units of packed bananas (Enter gross weight for each weighed unit)					
1		8		15	
2		9		16	
3		10		17	
4		11		18	
5		12		19	
6		13		20	
7		14		21	
10. Total gross weight of inspected units of packed bananas: 11. Number of units of packed bananas inspected: _____ : 12. Average gross weight: _____ 13. Tare: _____ - 14. Average net weight per unit of packed bananas: _____					
15. Signature and stamp of the authorized weigher 16. Place and date:					

ANNEX 61-03 - IA

BANANA WEIGHING CERTIFICATE - PROCEDURE

For the purposes of Article 182, the net weight of each consignment of fresh bananas shall be determined by authorised weighers at any place of unloading in accordance with the procedure laid down below.

For the purposes of this Annex and of Article 182, the following definitions shall apply:

- (a) 'net weight of fresh bananas' means the weight of the bananas themselves without packing materials and packing containers of any kind;
- (b) 'consignment of fresh bananas' means the consignment comprising the total quantity of fresh bananas loaded on a single means of transport and shipped by a single exporter to one or more consignees;
- (c) 'place of unloading' means any place where a consignment of fresh bananas can be unloaded or removed to under a customs procedure, or in the case of containerised traffic, where the container is offloaded from the ship, or aircraft, or other principal means of transport or where the container is unpacked.

1. A sample of units of packed bananas shall be selected for each type of packaging and for each origin. The sample of units of packed bananas to be weighed shall constitute a representative sample of the consignment of fresh bananas. It shall contain at least the quantities indicated below:

Number of units of packed bananas (by type of packaging and origin)	Number of units of packed bananas to be inspected
— up to 400	3
— from 401 to 700	4
— from 701 to 1 100	6
— from 1 101 to 2 200	8
— from 2 201 to 4 400	10
— from 4 401 to 6 600	12
— more than 6 600	14

2. The net weight shall be determined as follows:

- (a) by weighing each unit of packed bananas to be inspected (gross weight);
- (b) by opening at least one unit of packed bananas, then calculating the weight of the packaging;
- (c) the weight of that packaging shall be accepted for all packaging of the same type and origin, and shall be deducted from the weight of all the units of packed bananas weighed;

(d) the average net weight per unit of packed bananas thus established for each type and origin, based on the weight of the samples checked, shall be accepted as the basis for determining the net weight of the consignment of fresh bananas.

3. Where the customs authority does not check the banana weighing certificates contemporaneously, the net weight declared on such certificates shall be acceptable to customs authorities provided that the difference is not more or less than 1 % between the declared net weight and the average net weight established by customs authorities.

4. The banana weighing certificate shall be presented to the customs office at which the declaration for release for free circulation is submitted. The customs authorities shall apply the results of the sampling shown on the banana weighing certificate to the whole consignment of fresh bananas to which that certificate relates.

ANNEX 62-02 - IA

INF 3 – RETURNED GOODS INFORMATION SHEET

EUROPEAN COMMUNITY

1. Exporter		<div style="text-align: right;">No</div> <h1 style="margin: 0;">INF3</h1>	
2. Consignee at time of exportation		<div style="text-align: center;">ORIGINAL</div>	
<div style="text-align: center;">RETURNED GOODS INFORMATION SHEET</div>			
<div style="text-align: center;">IMPORTANT</div> <p>1. Before completing this form the person concerned must refer to the provisions relating to returned goods as well as to the notes appearing on the reverse of this form.</p> <p>2. The person concerned must complete by typewriter or by hand in block letters boxes 1 to 11 of this form.</p> <p>3. When this information sheet is completed for goods whose exportation has been effected, within the framework of the common agricultural policy, under an export licence or advance fixing certificate or for goods liable to the benefit of refunds or other amounts provided for on exportation, it is valid only if box B, and where necessary box A, below, have been endorsed by the competent authorities.</p> <p>4. This information sheet must be presented to the customs office of reimportation.</p>		3. Country to which goods consigned at time of exportation	
4. Number, kind, marks and numbers of packages and description of goods exported		5. Gross weight	
		6. Net weight	7. Statistical value
8. Quantity for which information sheet is required		9. CN code	
(a) in figures:	(b) in words:		
<p>A. ENDORSEMENT BY COMPETENT AUTHORITIES FOR EXPORT LICENCES OR ADVANCE FIXING CERTIFICATES</p> <p>— Regulations or licences or certificates observed</p> <p>At, on</p> <p style="text-align: center;">(Signature) (Stamp)</p>		<p>B. ENDORSEMENT BY COMPETENT AUTHORITIES FOR GRANT OF REFUNDS OR OTHER AMOUNTS PROVIDED FOR ON EXPORTATION</p> <p>— No refunds or other amounts granted on exportation ⁽¹⁾</p> <p>— Refunds and other amounts on exportation repaid for (quantity) ⁽¹⁾</p> <p>— Entitlement to payment of refunds or other amounts on exportation cancelled for (quantity) ⁽¹⁾</p> <p>At, on</p> <p style="text-align: center;">(Signature) (Stamp)</p>	
<p>C. ENDORSEMENT BY THE OFFICE COMPLETING THE CUSTOMS EXPORT FORMALITIES</p> <p>Information given in boxes 1 to 10 certified exact Identification measures taken</p> <p>At, on</p> <p style="text-align: center;">(Signature) (Stamp)</p>		<p>11. REQUEST OF EXPORTER</p> <p>The undersigned, being the exporter ⁽¹⁾ on behalf of the exporter ⁽¹⁾, requests the issue of this information sheet for the purposes of the reimportation of the goods described therein</p> <p>At, on</p> <p style="text-align: center;">(Signature)</p>	

⁽¹⁾ Delete as necessary.

FULL NAME AND ADDRESS OF CUSTOMS OFFICE OF EXPORTATION

NOTES

- Box 1: Give the name or trade name and full address including Member State.
- Box 4: Give exact details of the goods according to their normal commercial description or according to their tariff description. The description must correspond with that used in the export document.
- Boxes 5 and 6: Give the quantity appearing in the export document.
- Box 7: Give the statistical value at the time of exportation in the currency of the Member State of exportation.
- Box 8: Give details of net weight, volume, etc. which the person concerned wishes to reimport.
- Box 10 (c): This item relates to goods which have been released for free circulation in the Community, benefiting from total or partial relief from import duties by reason of their use for specific purposes.
- Box 10 (d): This item relates to the situation of goods at the time of their exportation.

REQUEST BY THE OFFICE OF REIMPORTATION

The office of reimportation indicated below requests:

- verification of the authenticity of this information sheet and the correctness of the information therein ⁽¹⁾,
- the following information to be supplied ⁽¹⁾:

⁽¹⁾ Delete as necessary.

Full name and address of office of reimportation

At, on

(Signature)

(Stamp)

REPLY OF THE COMPETENT AUTHORITIES

This information sheet is authentic and the details contained therein are exact ⁽¹⁾.

This information sheet gives rise to the following comments ⁽¹⁾:

Other information required ⁽¹⁾:

⁽¹⁾ Delete as necessary.

Full name and address of the competent authorities

At, on

(Signature)

(Stamp)

REIMPORTATION

Quantity reimported

Reference number, date and type of reimportation document
Signature and stamp of office of reimportation

EUROPEAN COMMUNITY

1. Exporter		<div style="text-align: right;">No</div> <h1 style="margin: 0;">INF3</h1>	
2. Consignee at time of exportation		<div style="text-align: center;">COPY</div> <div style="text-align: center;">RETURNED GOODS INFORMATION SHEET</div>	
<div style="text-align: center;">IMPORTANT</div> <p>1. Before completing this form the person concerned must refer to the provisions relating to returned goods as well as to the notes appearing on the reverse of this form.</p> <p>2. The person concerned must complete by typewriter or by hand in block letters boxes 1 to 11 of this form.</p> <p>3. When this information sheet is completed for goods whose exportation has been effected, within the framework of the common agricultural policy, under an export licence or advance fixing certificate or for goods liable to the benefit of refunds or other amounts provided for on exportation, it is valid only if box B, and where necessary box A, below, have been endorsed by the competent authorities.</p> <p>4. This information sheet must be presented to the customs office of reimportation.</p>		3. Country to which goods consigned at time of exportation	
4. Number, kind, marks and numbers of packages and description of goods exported		5. Gross weight	
		6. Net weight	7. Statistical value
8. Quantity for which information sheet is required		9. CN code	
(a) in figures:	(b) in words:		
<p>A. ENDORSEMENT BY COMPETENT AUTHORITIES FOR EXPORT LICENCES OR ADVANCE FIXING CERTIFICATES</p> <p>— Regulations on licences or certificates observed</p> <p>At, on</p> <p style="text-align: center;">(Signature) (Stamp)</p>		<p>B. ENDORSEMENT BY COMPETENT AUTHORITIES FOR GRANT OF REFUNDS OR OTHER AMOUNTS PROVIDED FOR ON EXPORTATION</p> <p>— No refunds or other amounts granted on exportation ⁽¹⁾</p> <p>— Refunds and other amounts on exportation repaid for (quantity) ⁽¹⁾</p> <p>— Entitlement to payment of refunds or other amounts on exportation cancelled for quantity ⁽¹⁾</p> <p>At, on</p> <p style="text-align: center;">(Signature) (Stamp)</p>	
<p>C. ENDORSEMENT BY THE OFFICE COMPLETING THE CUSTOMS EXPORT FORMALITIES</p> <p>Information given in boxes 1 to 10 certified exact</p> <p>Identification measures taken</p> <p>At, on</p> <p style="text-align: center;">(Signature) (Stamp)</p>		<p>10. Additional information relating to the goods</p> <p>(a) export document type Ref. No dated</p> <p>(b) goods exported in completion of an inward processing operation ⁽¹⁾</p> <p>(c) goods which have been released for free circulation for a specific use ⁽¹⁾</p> <p>(d) goods in one of the situations referred to in Article 9 (2) of the Treaty ⁽¹⁾</p>	
<p>11. REQUEST OF EXPORTER</p> <p>The undersigned, being the exporter ⁽¹⁾ on behalf of the exporter ⁽¹⁾, requests the issue of this information sheet for the purposes of the reimportation of the goods described therein</p> <p>At, on</p> <p style="text-align: center;">(Signature)</p>			

⁽¹⁾ Delete as necessary.

FULL NAME AND ADDRESS OF CUSTOMS OFFICE OF EXPORTATION

NOTES

- Box 1: Give the name or trade name and full address including Member State.
- Box 4: Give exact details of the goods according to their normal commercial description or according to their tariff description. The description must correspond with that used in the export document.
- Boxes 5 and 6: Give the quantity appearing in the export document.
- Box 7: Give the statistical value at the time of exportation in the currency of the Member State of exportation.
- Box 8: Give details of net weight, volume, etc. which the person concerned wishes to reimport.
- Box 10 (c): This item relates to goods which have been released for free circulation in the Community, benefiting from total or partial relief from import duties by reason of their use for specific purposes.
- Box 10 (d): This item relates to the situation of goods at the time of their exportation.

REQUEST BY THE OFFICE OF REIMPORTATION

The office of reimportation indicated below requests:

- verification of the authenticity of this information sheet and the correctness of the information therein (1)
- the following information to be supplied (1):

(1) Delete as necessary.

Full name and address of office of reimportation

At, on

(Signature)

(Stamp)

REPLY OF THE COMPETENT AUTHORITIES

This information sheet is authentic and the details contained therein are exact (1).

This information sheet gives rise to the following comments (1):

Other information required (1):

(1) Delete as necessary.

Full name and address of the competent authorities

At, on

(Signature)

(Stamp)

REIMPORTATION

Quantity reimported	Reference number, date and type of reimportation document Signature and stamp of office of reimportation

NOTE CONCERNING INFORMATION SHEET INF 3

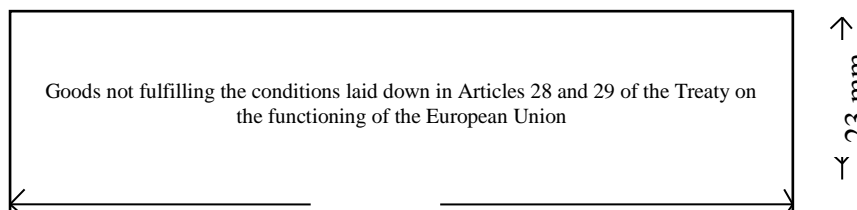
1. The forms shall be printed on white paper, free of mechanical pulp, dressed for writing purposes and shall weigh at least 40 g/m².
2. The size of the forms shall be 210 × 297 mm, a maximum tolerance in the length of between -5 and 8 mm being allowed; the layout of the forms must be strictly observed, except in respect of the size of boxes 6 and 7.
3. Member States shall be responsible for taking the necessary steps to have the forms printed. Each form shall bear an individual serial number, which may be pre-printed.
4. The forms shall be printed in one of the official languages of the Union accepted by the competent authorities of the Member State of export. They shall be completed in the same language as that in which they are printed. Where necessary, the competent authorities of the customs office of re-import in which information sheet INF 3 is required to be produced may request its translation into its official language or one of its official languages.

TITLE VII

SPECIAL PROCEDURES

ANNEX 72-01-IA

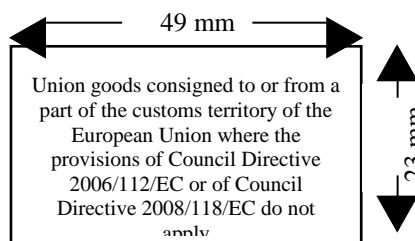
YELLOW LABEL



Colour: black letters on a yellow background

ANNEX 72-02-1A

YELLOW LABEL



Colour: black letters on a yellow background

ANNEX 72-03-IA

TC 11 – RECEIPT

The customs office of destination at(place, name and reference number)

hereby certifies that the transit declaration T1, T2, T2F ⁽¹⁾

registered on (dd/mm/yy) . under No(MRN⁽²⁾)

by the customs office of departure at..... (place, name and reference number)

has been lodged.



At, on(dd/mm/yy)

.....

(Signature)

⁽¹⁾ Delete as necessary

⁽²⁾ In a case of temporary failure of the electronic transit system enter a number used in BCP

BUSINESS CONTINUITY PROCEDURE FOR UNION TRANSIT

PART I

CHAPTER I

General provisions

1. This Annex lays down specific provisions for use of the business continuity procedure, under Article 284, for the holders of the procedure, including authorised consignors, in the event of a temporary failure of:

- the electronic transit system;
- the computerised system used by the holders of the procedure for lodging the Union transit declaration by means of electronic data-processing techniques, or
- the electronic connection between the computerised system used by the holders of the procedure for lodging the Union transit declaration by means of electronic data-processing techniques and the electronic transit system.

2. Transit declarations.

2.1. The transit declaration used in a business continuity procedure shall be recognisable by all parties involved in the transit operation in order to avoid problems at the customs office of transit, at the customs office of destination and upon arrival at the authorised consignee. For this reason the used documents are limited to the following:

- a Single Administrative Document (SAD), or
- a SAD printed out on plain paper by the computerised system of the economic operator, as foreseen in Annex B-01 or
- a Transit Accompanying Document (TAD)/ Transit/security Accompanying Document (TSAD), supplemented, if necessary by List of items (LoI) or Transit/Security List of items (TSLoI).

2.2. The transit declaration may be supplemented by one or more continuation sheets using the form set out in Annex B-01. The forms shall be an integral part of the declaration. Loading lists complying with Part II, Chapter IV of this Annex and drawn up using the form set out in Part II, Chapter III of this Annex may be used instead of continuation sheets as the descriptive part of a written transit declaration, of which they shall be an integral part.

2.3. For the implementation of point 2.1 of this Annex, the transit declaration shall be completed in accordance with Annexes B-DA and B-IA.

CHAPTER II

Implementing rules

3. Unavailability of the electronic transit system.

3.1. The rules shall be applied as follows:

- the transit declaration shall be completed and submitted to the customs office of departure in copies 1, 4 and 5 of the SAD in accordance with Annex B-01 or in two copies of the TAD/TSAD, supplemented, if necessary, by LoI or TSLoI, in accordance with Annexes B-02, B-03, B-04 and B-05;
- the transit declaration shall be registered in box C using a system of numbering different from that used in the electronic transit system;
- the business continuity procedure shall be indicated on the copies of the transit declaration with one of the stamps using the forms set out in Part II, Chapter I of this Annex, in box A of the SAD or instead of the MRN and the barcode on the TAD/TSAD,
- the authorised consignor shall fulfil all the obligations and conditions regarding the entries to be made in the declaration and the use of the special stamp referred to in points 22 to 25 of this Annex using respectively boxes C and D;
- the transit declaration shall be stamped either by the customs office of departure in case of the standard procedure or by the authorised consignor where Article 233(4)(a) of the Code applies.

3.2. Where the decision to apply the business continuity procedure is taken, any transit data with LRN or MRN allocated to the transit operation shall be withdrawn from the electronic transit system on the basis of information provided by a person who lodged that transit data into the electronic transit system.

3.3. The customs authority shall monitor the use of the business continuity procedure in order to avoid its misuse.

4. Unavailability of the computerised system used by the holders of the procedure for lodging the Union transit declaration data by means of electronic data-processing techniques or of the electronic connection between that computerised system and the electronic transit system:

- The provisions set out in point 3 of this Annex shall be applied,
- The holder of the procedure shall inform the customs authority when his computerised system or the electronic connection between that computerised system and the electronic transit system are available again.

5. Unavailability of the authorised consignor's computerised system or the electronic connection between that computerised system and the electronic transit system.

Where the authorised consignor's computerised system or the electronic connection between that computerised system and the electronic transit system are unavailable the following procedure shall apply:

- the provisions set out in point 4 of this Annex shall be applied,

- when the authorised consignor makes more than 2 % of his declarations in a year under the business continuity procedure, the authorisation shall be reviewed in order to assess whether its conditions are still met.

6. Data-capture by the customs authority.

However, in the cases referred to in points 4 and 5 of this Annex, the customs authority may allow the holder of the procedure to submit the transit declaration in one copy (making use of the SAD or the TAD/TSAD) to the customs office of departure in order to have it processed by the electronic transit system.

CHAPTER III

Operation of the procedure

7. Furnishing of an individual guarantee by a guarantor.

Where the customs office of guarantee is not the customs office of departure for the transit operation, it shall keep a copy of the guarantor's undertaking. The holder of the procedure shall present the original to the customs office of departure, where it shall be retained. If necessary the customs office of departure may request a translation into the official language, or one of the official languages, of the country concerned.

8. Signing of the transit declaration and undertaking of the holder of the procedure.

By signing the transit declaration the holder of the procedure assumes responsibility for:

- the accuracy of the information given in the declaration,
- the authenticity of the documents presented,
- compliance with all the obligations relating to the entry of the goods under the transit procedure.

9. Identification measures.

Where Article 293 applies, the customs office of departure shall enter the following phrase against the 'seals affixed' heading in box 'D. Control by office of departure' of the transit declaration:

- Waiver — 99201.

10. Entries in the transit declaration and release of the goods.

- The customs office of departure shall record the results of the verification on each copy of the transit declaration.
- Where the findings of the verification are consistent with the declaration the customs office of departure shall release the goods and record the date on the copies of the transit declaration.

11. Goods placed under the transit procedure shall be carried under cover of copies 4 and 5 of the SAD or under cover of one copy of the TAD/TSAD given to the holder of the procedure by the customs office of departure. Copy 1 of the SAD and the copy of TAD/TSAD shall remain at the customs office of departure.

12. Customs office of transit.

12.1. The carrier shall present a transit advice note made out on a form set out in Part II, Chapter V of this Annex to each customs office of transit, which shall retain it. Instead of the transit advice note a photocopy of copy 4 of the SAD or a photocopy of the copy of the TAD/TSAD may be presented and retained by the customs office of transit.

12.2. Where goods are carried via the customs office of transit other than that declared, the actual customs office of transit shall inform the customs office of departure.

13. Presentation at the customs office of destination.

13.1. The customs office of destination shall register the copies of the transit declaration, record on them the date of arrival and enter the details of controls carried out.

13.2. A transit operation may end at an office other than the customs office declared in the transit declaration. That office shall then become the actual customs office of destination.

Where the actual customs office of destination comes under the jurisdiction of a Member State other than the one having jurisdiction over the customs office declared, the actual customs office shall enter in box 'I. Control by office of destination' of the transit declaration the following endorsement in addition to the usual observations it is required to make:

- Differences: customs office where goods were presented (customs office reference number) — 99203.

13.3. Where the second paragraph of point 13.2 of this Annex applies and where the transit declaration bears the following statement, the actual customs office of destination shall keep the goods under its control and not allow their removal other than to the Member State having jurisdiction over the customs office of departure, unless specifically authorised by the latter:

- Exit from the Union subject to restrictions or charges under Regulation/Directive/Decision No ... — 99204.

14. Receipt.

The receipt may be made out on the back of copy 5 of the SAD, in the space provided or in the form set out in Annex 72-03-IA.

15. Return of copy 5 of the SAD or the copy of the TAD//TSAD.

The competent customs authority of the Member State of destination shall return copy 5 of the SAD to the customs authority in the Member State of departure without delay and at most within 8 days of the date when the operation ended. Where the TAD/TSAD is used it is the copy of the TAD/TSAD presented which is returned under the same conditions as copy 5.

16. Informing the holder of the procedure and alternative proof of the end of the procedure.

Where the copies referred to in point 15 of this Annex are not returned to the customs authority of the Member State of departure within 30 days of the time limit for presentation of the goods at the customs office of destination, that authority shall inform the holder of the procedure and ask him to furnish proof that the procedure has ended correctly.

17. Enquiry procedure.

17.1. Where the customs office of departure has not received proof within 60 days of time-limit for presentation of the goods at the customs office of destination that the procedure was ended correctly, the customs authority of the Member State of departure shall immediately

request the information needed to discharge the procedure. Where during the steps of an enquiry procedure it is established that the Union transit procedure cannot be discharged, the customs authority of the Member State of departure shall establish whether a customs debt has been incurred.

If a customs debt has been incurred, the customs authority of the Member State of departure shall take the following measures:

- identify the debtor,
- determine the customs authorities responsible for notification of the customs debt in accordance with Article 102(1) of the Code.

17.2. If, before the expiry of those time-limits, the customs authority of the Member State of departure receives information that the Union transit procedure has not been ended correctly, or suspects that to be the case, it shall send the request without delay.

17.3. The enquiry procedure shall likewise be initiated when it is discovered subsequently that proof of the end of the transit procedure has been forged and that the enquiry procedure is necessary to meet the objectives of point 17.1 of this Annex.

18. Guarantee — Reference amount.

18.1. For the application of Article 156 the holder of the procedure shall ensure that the amount at stake does not exceed the reference amount, taking into account also any operations for which the procedure is not yet ended.

18.2. The holder of the procedure shall inform the customs office of guarantee when the reference amount falls below a level sufficient to cover his transit operations.

19. Comprehensive guarantees certificates, guarantee waiver certificates and individual guarantee vouchers.

19.1. The following shall be presented to the customs office of departure:

- comprehensive guarantee certificate, in the form set out in Chapter VI;
- guarantee waiver certificates, in the form set out in Chapter VII;
- individual guarantee voucher, in the form set out in Annex 32-06-IA.

19.2. Particulars of the certificates and the voucher shall be entered on transit declarations.

20. Special loading lists.

20.1. The customs authority can accept the transit declaration supplemented by loading lists which do not comply with all the requirements set out in Part II, Chapter III of this Annex.

Such lists can be used only where:

- they are produced by the companies which use an electronic data-processing system to keep their records;
- they are designed and completed in such a way that they can be used without difficulty by the customs authority;

- they include, for each item, the information required in Part II, Chapter IV of this Annex.

20.2. Descriptive lists drawn up for the purposes of carrying out dispatch/export formalities may also be allowed for use as loading lists under point 20.1 of this Annex, even where such lists are produced by the companies not using an electronic data-processing system to keep their records.

20.3. The holder of the procedure which uses an electronic data-processing system to keep his records and already uses special loading lists, may also use them for Union transit operations involving only one type of goods if this facility is made necessary by the system of the holder of the procedure.

21. Use of seals of a special type.

The holder of the procedure shall enter, against the heading 'seals affixed' in box 'D. Control by office of departure' of the transit declaration, the number and the individual seal identifiers of the seals affixed.

22. Authorised consignor — Pre-authentication and formalities at departure.

22.1. For the application of points 3 and 5 of this Annex the authorisation shall stipulate that box 'C. Office of departure' of the transit declaration shall:

- be stamped in advance with the stamp of the customs office of departure and signed by an official of that office, or
- be stamped by the authorised consignor with a special stamp approved by the competent authority and using the form set out in Part II, Chapter II of this Annex. The stamp may be pre-printed on the forms where a printer approved for that purpose is used.

The authorised consignor shall complete the box by entering the date on which the goods are consigned and shall allocate a number to the transit declaration in accordance with the rules laid down in the authorisation.

22.2. The customs authority may prescribe the use of forms bearing a distinctive mark as a means of identification.

23. Authorised consignor — Security measures for the stamp.

The authorised consignor shall take all necessary measures to ensure the safekeeping of the special stamps or forms bearing the stamp of the customs office of departure or a special stamp.

He shall inform the customs authority of the security measures he is taking to apply in accordance with the first subparagraph.

23.1. In the event of the misuse by any person of forms stamped in advance with the stamp of the customs office of departure or with a special stamp, the authorised consignor shall be liable, without prejudice to any criminal proceedings, for the payment of duties and other charges payable in a particular country in respect of goods carried under cover of such forms unless he can satisfy the customs authority by whom he was authorised that he took the measures requested of him under point 23.

24. Authorised consignor — Information to be entered on declarations.

24.1. Not later than on consignment of the goods, the authorised consignor shall complete the transit declaration and, where necessary, enter in box 44 the itinerary prescribed in accordance with Article 291 and, in box 'D. Control by office of departure', the period prescribed in

accordance with Article 290 within which the goods shall be presented at the customs office of destination, the identification measures applied and the following endorsement:

– Authorised consignor — 99206

24.2. Where the competent authority of the Member State of departure checks a consignment before its departure, it shall record the fact on the declaration, in box 'D. Control by office of departure'.

24.3. Following consignment, copy 1 of the SAD or the copy of the TAD/TSAD shall be delivered without delay to the customs office of departure according to the rules laid down in the authorisation. The other copies shall accompany the goods in accordance with point 11 of this Annex.

25. Authorised consignor — Waiver of signature.

25.1. The authorised consignor may be allowed by the customs authority not to sign transit declarations bearing the special stamp referred to in Chapter II of Part II of this Annex which are made out by the electronic data-processing system. This waiver shall be subject to the condition that the authorised consignor has previously given the customs authority a written undertaking acknowledging that he is the holder of the procedure for all transit operations carried out under cover of transit declarations bearing the special stamp.

25.2. Transit declarations made out in accordance with point 25.1 of this Annex shall contain, in the box reserved for the signature of the holder of the procedure, the following phrase:

– Signature waived — 99207.

26. Authorised consignee — Obligations.

26.1. When the goods arrive at a place specified in the authorisation the authorised consignee shall without delay inform the customs office of destination about such arrival. He shall indicate the date of arrival, the condition of any seals affixed and any irregularity on copies 4 and 5 of the SAD or on the copy of the TAD/TSAD, which accompanied the goods, and deliver them to the customs office of destination according to the rules laid down in the authorisation.

26.2. The customs office of destination shall make the entries provided for in point 13 of this Annex on copies 4 and 5 of the SAD or on the copy of the TAD/TSAD.

PART II

CHAPTER I

SPECIMENS OF STAMPS USED FOR BUSINESS CONTINUITY PROCEDURE

1. Stamp No 1

<p>NCTS FALLBACK PROCEDURE UNION TRANSIT/COMMON TRANSIT <i>NO DATA AVAILABLE IN THE SYSTEM</i> <i>INITIATED ON</i> _____ <i>(Date/hour)</i></p>
--

(dimensions: 26 × 59 mm)

2. Stamp No 2

<p>BUSINESS CONTINUITY PROCEDURE UNION TRANSIT/COMMON TRANSIT <i>NO DATA AVAILABLE IN THE SYSTEM</i> <i>INITIATED ON</i> _____ <i>(Date/hour)</i></p>
--

(dimensions: 26 × 59 mm)

CHAPTER II

SPECIMEN OF A SPECIAL STAMP USED BY AUTHORISED CONSIGNOR

1	2	
3		4
5		6

(dimensions: 55 x 25 mm)

1. Coat of arms or any other signs or letter characterising the country
2. Reference number of the customs office of departure
3. Declaration number
4. Date
5. Authorised consignor
6. Authorisation number

CHAPTER III

LOADING LIST

No	Marks, numbers and kind of packages, description of goods	Country dispatch/export	of Gross mass (kg)	Reserved for official use

(signature)

CHAPTER IV

EXPLANATORY NOTE ON THE LOADING LIST

SECTION 1

1. Definition

1.1. The loading list means a document having the characteristics described in this Annex.

1.2. It can be used with the transit declaration within the framework of the application of point 2.2. of this Annex.

2. Loading list form

2.1. Only the front of the form may be used as a loading list.

2.2. The features of a loading list are:

(a) the heading 'Loading list';

(b) a 70 × 55 mm box divided into an upper part of 70 by 15 mm and a lower part of 70 by 40 mm;

(c) columns with the following headings in the following order:

- serial number,
- marks, numbers, number and kind of packages, goods description,
- country of dispatch/export,
- gross mass (kg),
- reserved for the administration.

Users may adjust the width of the columns to their needs. However, the column headed 'reserved for the administration' must always be at least 30 mm wide. Users may also decide for themselves how to use the spaces other than those referred to in points (a), (b) and (c).

2.3. A horizontal line must be drawn immediately under the last entry and any spaces not used must be scored through to prevent later additions.

SECTION 2

Particulars to be entered in the different headings

1. Box

1.1. Upper part

Where a loading list accompanies a transit declaration, the holder of the procedure shall enter 'T1', 'T2' or 'T2F' in the upper part of the box.

1.2. Bottom part

The particulars listed in paragraph 4 of Section III below must be entered in this part of the box.

2. Columns

2.1. Serial number

Every item shown on the loading list shall be preceded by a serial number.

2.2. Marks, numbers, number and kind of packages, goods description

The particulars required shall be given in accordance with Annex B-DA.

Where a loading list accompanies a transit declaration, the list must include the information entered in boxes 31 (Packages and description of goods), 40 (Summary declaration/previous document), 44 (Additional information, documents produced, certificates and authorisations) and, where appropriate, 33 (Commodity code) and 38 (Net mass (kg)) of the transit declaration.

2.3. Country of dispatch/export

Enter the name of the Member State from which the goods are being consigned or exported.

2.4. Gross mass (kg)

Enter the details entered in box 35 of the SAD (see Annex B-DA)

SECTION 3

Use of loading lists

1. A transit declaration may not have both a loading list and one or more continuation sheets attached to it.

2. Where a loading list is used, boxes 15 (Country of dispatch/export), 32 (Item number), 33 (Commodity code), 35 (Gross mass (kg)), 38 (Net mass (kg)), 40 (Summary declaration/previous document) and, where appropriate, 44 (Additional information, documents produced, certificates and authorisations) of the transit declaration form shall be struck through and box 31 (Packages and description of goods) may not be used to enter the marks, numbers, number and kind of packages or goods description. A reference to the serial number and the symbol of the different loading lists shall be entered in box 31 (Packages and goods description) of the transit declaration.

3. The loading list must be produced in the same number of copies as the copies of a transit declaration to which it relates.

4. When a transit declaration is registered the loading list must be given the same registration number as the copies of the transit declaration to which it relates. This number must be entered by using a stamp which includes the name of the customs office of departure, or by hand. If entered by hand, it shall be endorsed by the official stamp of the customs office of departure.

It is not obligatory for an official of the customs office of departure to sign the forms.

5. Where several loading lists are attached to one transit declaration, the lists shall bear a serial number allocated by the holder of the procedure, and the number of loading lists attached shall be entered in box 4 (Loading lists).

6. The forms of the loading list shall be printed on paper dressed for writing purposes, weighing at least 40 g/m² and sufficiently strong to prevent easy tearing or creasing in normal use. The colour may be decided by those concerned. The format of the forms shall be 210 by 297 mm, with a maximum tolerance of 5 mm less and 8 mm more on the length.

CHAPTER V

TRANSIT ADVICE NOTE

<p>TC 10 – TRANSIT ADVICE NOTE</p> <p>Identification of means of transport.....</p>		
TRANSIT DECLARATION		<p>REFERENCE NUMBER OF THE INTENDED CUSTOMS OFFICE OF TRANSIT</p>
Type (T1, T2 or T2F) and the number	Reference number of the customs office of departure	
		FOR OFFICIAL USE
		<p>Date of transit</p> <p>.....</p> <p>.....</p> <p style="text-align: center;">(Signature)</p>
		<p>Official stamp</p>

Technical requirements:

1. As far as possible the forms shall be printed on paper dressed for writing purposes, weighing at least 40 g/m² and sufficiently strong to prevent easy tearing or creasing in normal use. The paper shall be white.

2. The format of the forms shall be 210 by 148 mm.

CHAPTER VI

COMPREHENSIVE GUARANTEE CERTIFICATE

TC 31 COMPREHENSIVE GUARANTEE CERTIFICATE

Front

1. Valid until	Day	Month	2. Number
3. Holder of the procedure (surname and forename, or name of company, full address and country)			
4. Guarantor (surname and forename, or name of company, full address and country)			
5. Customs office of guarantee (reference number)			
6. Reference amount Currency code	In figures:	In letters:	
<p>7. The customs office of guarantee certifies that the holder of the procedure named above has furnished a comprehensive guarantee which is valid for Union/common transit operations through the customs territories listed below whose names have not been crossed out:</p> <p>European Union – Iceland – Norway – Switzerland – Turkey – Andorra* – San Marino*</p>			
8. Special observations			
9. Period of validity extended until dd/mm/yy inclusive			
Done at.....on.....		Done	

(place)	(date)	at.....on.....
(Signature and stamp of the customs office of guarantee)		(place) (date) (Signature and stamp of the customs office of guarantee)

* Only for the Union transit operations

Back

10. Persons authorised to sign Union/common transit declarations on behalf of the holder of the procedure

11. Surname, forename and specimen signature of authorised person	12. Signature of the holder of the procedure*	11. Surname, forename and specimen signature of authorised person	12. Signature of the holder of the procedure*

* Where the holder of the procedure is a legal person, the person whose signature appears in box 12 must add to his signature his surname, forename and the capacity in which he is signing.

CHAPTER VII

GUARANTEE WAIVER CERTIFICATE

TC33 – GUARANTEE WAIVER CERTIFICATE

Front

1. Valid until	Day	Month	2. Number
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* Where the holder of the procedure is a legal person, the person whose signature appears in box 11 must add to his signature his surname, forename and the capacity in which he is signing.

CHAPTER VIII

EXPLANATORY NOTE ON COMPREHENSIVE GUARANTEE CERTIFICATES AND GUARANTEE WAIVER CERTIFICATES

1. Particulars to be entered on the front of a certificate

Once issued, there shall be no amendment, addition or deletion to the remarks in boxes 1 to 8 of the comprehensive guarantee certificate and boxes 1 to 7 of the guarantee waiver certificate.

1.1 Currency code

Member States shall enter in box 6 of the comprehensive guarantee certificate and in box 5 of the guarantee waiver certificate the ISO ALPHA3 (ISO 4217) code of the currency used.

1.2 Endorsements

Where the holder of the procedure has undertaken to lodge all his transit declarations at a specific customs office of departure, the name of the office must be entered in capitals in box 8 of the comprehensive guarantee certificate or box 7 of the guarantee waiver certificate, as appropriate.

1.3 Endorsement of certificates in the event of their validity being extended

Where the period of validity of a certificate is extended, the customs office of guarantee must endorse box 9 of the comprehensive guarantee certificate or box 8 of the guarantee waiver certificate, as appropriate.

2. Particulars to be entered on the back of a certificate - persons authorised to sign transit declarations

2.1 When a certificate is issued, or at any time during its period of validity, the holder of the procedure must enter on the back the names of the persons he authorises to sign transit declarations. Each of these entries must comprise the surname and first name of the authorised person and a specimen of his signature and each must be countersigned by the holder of the procedure. The holder of the procedure has the option of striking through any boxes he does not wish to use.

2.2 The holder of the procedure may revoke such authorisations at any time.

2.3 Any person whose name has been entered on the back of a certificate of this kind which is presented at the customs office of departure is the authorised representative of the holder of the procedure.

3. Technical requirements

3.1. The forms for comprehensive guarantee certificates and guarantee waiver certificates shall be printed on white paper free of mechanical pulp and weighing at least 100 g/m². Both sides shall have a printed guilloche pattern background so as to reveal any falsification by mechanical or chemical means. The printing shall be:

- in green for comprehensive guarantee certificates;
- in pale blue for guarantee waiver certificates.

3.2. The format of the forms shall be 210 by 148 mm.

3.3. The Member States shall be responsible for printing the forms or having them printed. Each certificate shall bear a serial identification number.

3.4. No erasures or alterations shall be made. Amendments shall be made by striking out the incorrect particulars and, where appropriate, adding those required. Any such amendment shall be signed by the person making the amendment and endorsed by the customs authority.

TITLE VIII

GOODS TAKEN OUT OF THE CUSTOMS TERRITORY OF THE UNION

No annex