

Official Journal

of the
European Communities

Volume No L 101
16 April 1973

English Edition

Legislation

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I *Acts whose publication is obligatory*

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(Acts whose publication is obligatory)

REGULATION (EEC) No 984/73 OF THE COUNCIL

of 2 April 1973

on the definition of the concept of 'originating products' in trade with Austria, Finland, Iceland, Norway, Portugal, Sweden and Switzerland

HAS ADOPTED THIS REGULATION:
COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular to Article 113 thereof;

Having regard to the proposal of the Commission;

Whereas Agreements between the European Economic Community and Austria, Portugal, Sweden and Switzerland were signed on 22 July 1972 and entered into force on 1 January 1973; whereas an Agreement between the European Economic Community and Iceland has been signed on 22 July 1972 and enters into force on 1 April 1973; whereas an Agreement between the European Economic Community and Finland has been negotiated; whereas an Agreement between the European Economic Community and Norway is being negotiated;

Whereas trade in products covered by these Agreements should be governed by identical rules of origin;

HAS ADOPTED THIS REGULATION:

Article 1

Without prejudice to Articles 2 and 3 of this Regulation, the following products shall be considered as:

1. Products originating in the Community:

- (a) products wholly obtained in the Community;
- (b) products obtained in the Community in the manufacture of which products other than those referred to in (a) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 5. This condition shall not apply,

however, to products which, within the meaning of this Regulation, originate in Austria, Finland, Iceland, Norway, Portugal, Sweden or Switzerland, when the products obtained are destined for Austria, Finland, Iceland, Norway, Portugal, Sweden or Switzerland respectively;

2. Products originating in Austria:

- (a) products wholly obtained in Austria;
- (b) products obtained in Austria in the manufacture of which products other than those referred to in (a) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 5. This condition shall not apply, however, to products which, within the meaning of this Regulation, originate in the Community;

3. Products originating in Finland:

- (a) products wholly obtained in Finland;
- (b) products obtained in Finland in the manufacture of which products other than those referred to in (a) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 5. This condition shall not apply, however, to products which, within the meaning of this Regulation, originate in the Community;

4. Products originating in Iceland:

- (a) products wholly obtained in Iceland;

- (b) products obtained in Iceland in the manufacture of which products other than those referred to in (a) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 5. This condition shall not apply, however, to products which, within the meaning of this Regulation, originate in the Community;
5. Products originating in Norway:
- (a) products wholly obtained in Norway;
- (b) products obtained in Norway in the manufacture of which products other than those referred to in (a) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 5. This condition shall not apply, however, to products which, within the meaning of this Regulation, originate in the Community;
6. Products originating in Portugal:
- (a) products wholly obtained in Portugal;
- (b) products obtained in Portugal in the manufacture of which products other than those referred to in (a) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 5. This condition shall not apply, however, to products which, within the meaning of this Regulation, originate in the Community;
7. Products originating in Sweden:
- (a) products wholly obtained in Sweden;
- (b) products obtained in Sweden in the manufacture of which products other than those referred to in (a) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 5. This condition shall not apply, however, to products which, within the meaning of this Regulation, originate in the Community;
8. Products originating in Switzerland:
- (a) products wholly obtained in Switzerland;
- (b) products obtained in Switzerland in the manufacture of which products other than those referred to in (a) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 5. This condition shall not apply, however, to products which, within the meaning of this Regulation, originate in the Community;
9. The products in List C of Regulation (EEC) No 2836/72 ⁽¹⁾ shall be temporarily excluded from the scope of this Regulation.
- Article 2*
1. The following products shall also be considered as:
- A. Products originating in the Community: those products referred to in Article 1 (1) which, after being exported from the Community, have undergone no working or processing in Austria, Finland, Iceland, Norway, Portugal, Sweden or Switzerland or have not undergone sufficient working or processing there to confer on them the status of products originating in any of those countries by virtue of provisions corresponding to those of Article 1 (1) (b) or to those of subparagraph (b) in paragraphs 1 to 8 of Article 1, provided that:
- (a) only products originating in any of those seven countries or in the Community have been used in the course of the working or processing;
- (b) when a percentage rule limits, in the Lists A or B referred to in Article 5, the proportion in value of non-originating products that can be incorporated under certain circumstances, the added value has been acquired in each of the countries in accordance with the percentage rules and with the other rules contained in the said lists without any possibility of cumulation from one country to another;
- B. Products originating in Austria, Finland, Iceland, Norway, Portugal, Sweden or Switzerland referred to in Article 1 (2) to (8) which, after being exported from those countries, have undergone no working or processing in any one of these countries or have undergone working or processing insufficient to confer on them the status of products originating in any of those countries by virtue of provisions corresponding to those of Article 1 (1) (b) or those of subparagraph (b) in paragraphs 2 to 8 of Article 1, provided that:
- (a) only products originating in any one of those seven countries or in the Community have been used in the course of the working or processing;
- ⁽¹⁾ OJ No L 300, 31. 12. 1972, p. 1.

(b) when a percentage rule limits, in the Lists A or B referred to in Article 5, the proportion in value of non-originating products that can be incorporated under certain circumstances, the added value has been acquired in each of the countries in accordance with the percentage rules and with the other rules contained in the said lists without any possibility of cumulation from one country to another.

2. For the purpose of implementing paragraph 1 (A) (a) and (B) (a) the fact that products other than those referred to therein are used in a proportion not exceeding in total value 5% of the value of the products obtained and imported into one of the seven countries or into the Community does not affect the determination of origin of the latter products, provided that they would not have caused the products exported from the Community or from one of those seven countries in the first place to lose their status of products originating in the Community or in one of these seven countries had they been incorporated there.

3. In the cases referred to in paragraph 1 (A) (b), (B) (b) and paragraph 2, no non-originating product may be incorporated if it undergoes only the working or processing provided for in Article 5 (3).

Article 3

Notwithstanding the provisions of Article 2 and provided that all the conditions laid down in that Article are nevertheless fulfilled, the products obtained shall not continue to be considered as products originating in the Community or in each of those seven countries specified in Article 2 unless the value of the products worked or processed originating in the Community or in each of those seven countries represents the highest percentage of the value of the products obtained. If this is not so, the latter products are considered as originating in the country where the added value acquired represents the highest percentage of their value.

Article 4

The following shall be considered as wholly obtained either in the Community or in Austria, Finland,

Iceland, Norway, Portugal, Sweden or Switzerland within the meaning of Article 1, paragraphs 1 to 8 under (a):

- (a) mineral products extracted from their soil or from their seabed;
- (b) vegetable products harvested there;
- (c) live animals born and raised there;
- (d) products from live animals raised there;
- (e) products obtained by hunting or fishing conducted there;
- (f) products of sea fishing and other products taken from the sea by their vessels;
- (g) products made aboard their factory ships exclusively from products referred to in subparagraph (f);
- (h) used articles collected there fit only for the recovery of raw materials;
- (i) waste and scrap resulting from manufacturing operations conducted there;
- (j) goods produced there exclusively from products specified in subparagraphs (a) to (i).

Article 5

1. For the purpose of implementing Article 1, paragraphs 1 to 8 under (b), the following shall be considered as sufficient working or processing:

- (a) working or processing as result of which the good obtained receive a classification under a tariff heading other than that covering each of the products worked or processed, except, however working or processing specified in List A in Annex II to Regulation (EEC) No 2836/72 where the special provisions of that list apply;
- (b) working or processing specified in List B annexed to the same Regulation.

With regard to trade with Iceland, List A referred to above is that in Annex II to Regulation (EEC) No 2842/72 ⁽¹⁾.

Concerning trade with Portugal List A referred to above is that in Annex II to Regulation (EEC) No 2844/72 ⁽²⁾.

'Sections', 'Chapters' and 'Tariff headings' shall mean the Sections, Chapters and Tariff headings in the Brussels Nomenclature for the Classification of Goods in Customs Tariffs.

2. When, for a given product obtained, a percentage rule limits in List A and in List B the value of the materials and parts which can be used, the total value of those materials and parts, whether or not they have changed tariff heading in the course of the working, processing or assembly within the limits and under the conditions laid down in each of those two lists, may not exceed, in relation to the value of the product obtained, the value corresponding either to the common rate, if the rates are identical in both lists, or to the higher of the two if they are different.

3. For the purpose of implementing Article 1, paragraphs 1 to 8 under (b), the following shall still be considered as insufficient working or processing to confer the status of originating product, whether or not there is a change of tariff heading:

- (a) operations to ensure the preservation of merchandise in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);
- (b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making up of sets of articles), washing, painting, cutting up;
- (c) (i) changes of packing and breaking up and assembly of consignment
 - (ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc., and all other simple packing operations;
- (d) affixing marks, labels or other like distinguishing signs on products or their packaging;
- (e) simple mixing of products, whether or not of different kinds, where one or more components of the mixtures do not meet the conditions laid down in this Regulation to enable them to be considered as originating either in the Commu-

nity or in one of the seven countries specified in Article 2;

- (f) simple assembly of parts of articles to constitute a complete article;
- (g) a combination of two or more operations specified in subparagraphs (a) to (f);
- (h) slaughter of animals.

Article 6

1. When the Lists A and B referred to in Article 5 provide that goods obtained in the Community or in one of the seven countries specified in Article 2 shall be considered as originating therein only in the value of the products worked or processed does not exceed a given percentage of the value of the goods obtained, the values to be taken into consideration for determining such percentage shall be:

— on the one hand,

as regards products whose importation can be proved:

their customs value at the time of importation;

as regards products of undetermined origin:

the earliest ascertainable price paid for such products in the territory of the Community or of the country where manufacture takes place;

— and on the other hand,

the ex-works price of the goods obtained, less internal taxes refunded or refundable on exportation.

This Article also applies for the implementation of Articles 2 and 3.

2. Where Articles 2 and 3 apply, 'added value acquired' shall be understood as meaning the difference between the ex-works price of the goods obtained, less internal taxes refunded or refundable on exportation from the country concerned or from the Community and the customs value of all the products imported and worked or processed in that country or in the Community.

Article 7

Goods originating in Austria, Finland, Iceland, Norway, Portugal, Sweden or Switzerland or in the Community and constituting one single shipment which is not split up may be transported through

⁽¹⁾ OJ No L 301, 31. 12. 1972, p. 1.

⁽²⁾ OJ No L 301, 31. 12. 1972, p. 164.

territory other than that of the Community, or of those seven countries, with, should the occasion arise, transshipment or temporary warehousing in such territory, provided that the crossing of the latter territory is justified for geographical reasons, that the goods have remained under the surveillance of the customs authorities in the country of transit or of warehousing, that they have not entered into the commerce of such countries or been delivered for home use there and have not undergone operations other than unloading, reloading or any operation designed to preserve them in good condition.

Article 8

1. Proof that the goods are originating within the meaning of Article 1 of this Regulation shall be the submission of a movement certificate issued by the customs authorities of the exporting country.

For products originating in Finland a certificate A.SF.1, a specimen of which is given in Annex IV of this Regulation, shall be used.

For products originating in Norway a certificate A.N.1, a specimen of which is given in Annex V of this Regulation, shall be used.

For products originating in Austria, Iceland, Portugal, Sweden or Switzerland certificates A.OS.1, A.IS.1, A.P.1, A.S.1 or A.CH.1 respectively shall be used: specimens of these certificates are given in the Annexes to Regulation (EEC) Nos 2836/72, 2842/72, 2844/72, 2838/72 ⁽¹⁾ and 2840/72 ⁽²⁾.

2. For products originating in the European Economic Community one of the above certificates shall be used according to the country of destination of the goods.

3. When Article 2 and, where appropriate, Article 3 are applied, A.W.1 movement certificates, a specimen of which is given in Annex VI to Regulation (EEC) No 2836/72, completed as indicated in Annex II to this Regulation, shall be used. They shall be issued by the customs authorities of each of the countries concerned where the goods have either been held before their re-exportation in the same state or undergone the working or processing referred to in Article 2, upon presentation of the movement certificates issued previously.

4. However, for originating products within the meaning of this Regulation which are postal consignment (including parcels) containing only

originating products of which the value does not exceed 1 000 units of account per consignment, form EUR.2 (see specimen in the Annex VI of this Regulation), completed by the exporter, shall be used.

5. In order that the customs authorities may satisfy themselves as to the conditions in which the goods have been kept in the territory of each of the countries concerned in cases where they have not been placed in a bonded warehouse and are to be re-exported in the same state, the movement certificates issued earlier and presented on importation of the goods shall, at the request of the holder of the goods, be duly endorsed at the time of importation and thereafter every six months by the said authorities.

6. When the term 'movement certificate' or 'movement certificates' is used in this Regulation and it is not specified whether the certificate or certificates concerned are of the type described in paragraph 1 or of the type described in paragraph 2, the relevant provisions shall apply equally to both types of certificate.

Article 9

A movement certificate shall be issued only on application having been made in writing by the exporter, on the form prescribed for this purpose.

Article 10

1. A movement certificate shall be issued by the customs authorities of the exporting country when the goods to which it relates are exported. It shall be made available to the exporter as soon as actual exportation has been effected or ensured.

In exceptional circumstances a movement certificate may also be issued after exportation of the goods to which it relates if it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances. In this case, the certificate shall bear a special reference to the conditions in which it was issued.

2. A movement certificate issued under the conditions laid down in Article 8 (3) must bear references to the export dossier, or to the movement certificate or certificates issued earlier upon presentation of which it is issued, and must indicate the country in which the products used have acquired the status of originating products.

⁽¹⁾ OJ No L 300, 31. 12. 1972, p. 96.

⁽²⁾ OJ No L 300, 31. 12. 1972, p. 188.

However, in the case of originating products which have been imported before 1 April 1973 and have been used in the course of working or processing in accordance with Article 2 of this Regulation, the certificates referred to above may be issued without the submission of movement certificates relating to these products being required, provided that the customs authorities of the exporting country have made sure that these products satisfy the provisions of this Regulation.

3. Applications for movement certificate and for certificates referred to in paragraph 2, upon presentation of which new certificates are issued, must be preserved for at least two years by the customs authorities of the exporting country.

Article 11

1. A movement certificate must be submitted, within four months of the date of issue by the customs authorities of the exporting country, to the customs authorities of the importing country where the goods are entered.

2. A movement certificate which is submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit the certificate by the final date set is due to reasons of *force majeure* or exceptional circumstances.

In other cases of belated presentation, the customs authorities of the importing country may accept the certificates where the goods have been submitted to them before the said final date.

3. Movement certificates, whether or not endorsed in the conditions laid down in Article 8 (5), shall be preserved by the customs authorities of the importing country in accordance with the rules in force in that country.

Article 12

1. Movement certificates shall be completed in one of the official languages of the Community or in the official language of the exporting country and in accordance with the provisions of the domestic law of that country. If they are handwritten, they shall be completed in ink in printscript.

Each certificate shall measure 210×297 mm. The paper used must be white sized writing paper not containing mechanical pulp and weighing not less than 25 g/m^2 . It shall have a printed green guilloché

pattern background making any falsification by mechanical or chemical means apparent to the eye.

2. Form EUR.2 shall be completed in one of the official languages of the Community or in the official language of the exporting country and in accordance with the provisions of the domestic law of that country. If handwritten it shall be completed in ink in printscript. Form EUR.2 shall be composed of two parts, each part being 210×148 mm. The paper used must be white sized writing paper not containing mechanical pulp and weighing not less than 64 g/m^2 . Form EUR.2 may be detachable into two parts.

Article 13

A movement certificate shall be submitted to customs authorities in the importing State, in accordance with the procedures laid down by that State. The said authorities may require a translation of a certificate. They may also require the import declaration to be accompanied by a statement from the importer to the effect that the goods meet the conditions required for the implementation of the provisions governing trade between the Community and Austria, Finland, Iceland, Norway, Portugal, Sweden or Switzerland.

Article 14

1. Goods sent as small packages to private persons or forming part of traveller's personal luggage shall be considered as originating products without requiring the completion of a movement certificate or of a form EUR.2, provided that such goods are not imported by way of trade and have been declared as fulfilling the conditions required for the application of these provisions, and provided there is no doubt as to the accuracy of such declaration.

2. Importations which are occasional and consist solely of goods for the personal use of the recipients or travellers or their families shall not be considered as importations by way of trade if it is evident from the nature and quantity of the goods that they have no commercial purpose. Furthermore, the total value of these goods must not exceed 60 units of account in the case of small packages or 200 units of account in the case of the contents of travellers' personal luggage.

3. The unit of account (u.a.) has a value of 0.88867088 grammes of fine gold.

Article 15

1. Goods sent from the Community or from Austria, Finland, Iceland, Norway, Portugal, Sweden or Switzerland for exhibition in a country other than those of the Community or of the seven States specified, which are sold after the exhibition for importation into one of those seven countries or into the Community, shall be considered as originating on condition that the goods meet the requirements of this Regulation and provided that it is shown to the satisfaction of the customs authorities that:

- (a) an exporter has consigned these goods from the Community or from any one of those seven countries to the country in which the exhibition is held and has exhibited them there;
- (b) the goods have been sold or otherwise disposed of by that exporter to someone in any one of those seven countries or in the Community;
- (c) the goods have been consigned during the exhibition or immediately thereafter to any one of those seven countries or to the Community in the country in which they were sent for exhibition;
- (d) the goods have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2. A movement certificate must be produced to the customs authorities in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the nature of the goods and the conditions under which they have been exhibited may be required.

3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organized for private purposes in ships or business premises with a view to the sale of foreign goods, and during which the goods remain under customs control.

Article 16

Penalties shall be imposed on any person who draws up or causes to be drawn up a document which contains inaccurate particulars for the purpose of obtaining a movement certificate.

Article 17

Annexes I to VI shall form an integral part of this Regulation.

Article 18

1. Goods which conform to the provisions of this Regulation and which, on 1 April 1973, are either being transported or being held in the Community or in any one of the countries referred to in Article 2 in temporary storage, in bonded warehouses or in free zones, shall be considered as originating subject to the submission — within four months of that date — to the customs authorities of the importing country of a movement certificate, drawn up retrospectively by the competent authorities of the exporting country, and of any documents that provide supporting evidence of the conditions of transport.

2. Until 15 May 1973 goods which on 1 April 1973, either because of *force majeure* or on account of exceptional circumstances are being transported, may be allowed to benefit from the Tariff provisions in force subject to submission to the customs authorities of the importing country of the documents required before 1 April 1973 in order to benefit from the said provisions.

Article 19

1. Drawback or remission of customs duties in Denmark or the United Kingdom may be granted in respect of products imported and used in the manufacture of goods for which a movement certificate is issued by the customs authorities of any of those two countries for the purpose of benefiting in one of the seven countries referred to in Article 2 from the tariff provisions in force in those countries only when the products used are those referred to in Article 21.

2. In this and the following Articles, the term 'customs duties' also means charges having an effect equivalent to customs duties. On the other hand the term does not mean exportation measures to take account of the different prices of agricultural products used in certain goods.

Article 20

Movement certificates may, where appropriate, be required to indicate that the products to which they relate have acquired the status of originating products and have undergone any additional processing solely in the seven countries specified in Article 2 or in Denmark or in the United Kingdom.

Article 21

The following products may benefit, on import into Denmark or the United Kingdom, from the tariff provisions in force in the latter two countries for the goods originating in Austria, Finland, Iceland, Norway, Portugal, Sweden or Switzerland:

- (a) products which meet the conditions of this Regulation and for which a movement certificate has been issued indicating that they have acquired the status of originating products and have undergone any additional processing solely in those seven countries or in Denmark and in the United Kingdom;
- (b) products, other than products of Chapters 50 to 62, which meet the conditions of this Regulation and for which a movement certificate has been issued indicating:
 - (1) that they have been obtained by the processing of goods which, upon their export from the Community as originally constituted or from Ireland, had already acquired there the status of originating products in accordance with the provisions of Article 1,
 - (2) and that the added value acquired in those seven countries or in Denmark or the United Kingdom represents 50 % or more of the value of those products;
- (c) products of Chapters 50 to 62 and those listed in Column 2 in Annex III which meet the conditions of this Regulation and for which a movement certificate has been issued indicating that they have been obtained by the processing of goods listed in Column 1 in Annex III which, upon their export from the Community as originally constituted or from Ireland, had already acquired there the status of originating products, in accordance with Article 1.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Luxembourg, 2 April 1973.

Article 22

The particulars entered on the certificates, the references on the front of the certificates, the sections 'request for verification', 'result of verification' and the notes to be found on the back of the certificates and on the back of the 'declaration by the exporter' shall apply only in so far as they comply with the provisions of this Regulation.

Article 23

1. This Regulation shall apply to trade between the Community and Austria, Finland, Iceland, Norway, Portugal, Sweden or Switzerland. Products which in one or another of the Member States of the Community do not benefit from a preferential arrangements are, however, excluded.
2. The products which, according to the provisions of this Regulation originate either in the Community or in Austria, Finland, Iceland, Norway, Portugal, Sweden or Switzerland shall, when appropriate, benefit from the preferential arrangements applicable between the Community and those States.
3. This Regulation shall not prejudice the application of Community rules of origin to products which do not originate either in the Community or in Austria, Finland, Iceland, Norway, Portugal, Sweden or Switzerland.

Article 24

This Regulation shall enter into force on the third day following its publication in the *Official Journal of the European Communities*.

It shall apply from 1 April 1973 until the date of entry into force of the Regulations on the conclusion of the Agreements between the European Economic Community and Finland, Iceland and Norway and until 31 October 1973 at the latest.

For the Council

The President

R. VAN ELSLANDE

ANNEX I

EXPLANATORY NOTES

Note 1 — Article 1

The terms 'the Community' or 'Austria', 'Finland', 'Iceland', 'Norway', 'Portugal', 'Sweden', 'Switzerland' shall also cover the territorial waters of the Member States of the Community or of each of these seven countries respectively.

Vessels operating on the high seas, including factory ships, on which the fish caught is worked or processed shall be considered as part of the territory of the State to which they belong, provided that they satisfy the conditions set out in Explanatory Note 5.

Note 2 — Articles 1, 2 and 3

In order to determine whether goods originate in the Community or in one of the countries specified in Article 2, it shall not be necessary to establish whether the power and fuel, plant and equipment, and machines and tools used to obtain such goods originate in third countries or not.

Note 3 — Articles 2 and 5

For the purpose of implementing Article 2 (1) (A) (b) and (B) (b), the percentage rule must be observed by referring, for the added value acquired, to the provisions contained in Lists A and B. Where the products obtained appears in List A, the percentage rule, therefore, constitutes a criterion additional to that of change of tariff heading for any non-originating product used. Likewise the provisions ruling out the possibility of cumulating the percentages shown in Lists A and B for any one product obtained are applicable in each country for the added value acquired.

Note 4 — Articles 1, 2 and 3

Packing shall be considered as forming a whole with the goods contained therein. This provision, however, shall not apply to packing which is not of the normal type for the article packed and which has intrinsic utilization value and is of a durable nature, apart from its function as packing.

Note 5 — Article 4 (f)

The term 'their vessels' shall apply only to vessels:

- which are registered or recorded in a Member State of the Community or in one of the countries specified in Article 2;
- which sail under the flag of a Member State of the Community or of one of the countries specified in Article 2;
- which are at least 50 % owned by nationals of Member States of the Community or of one of the countries specified in Article 2 or by a company with its head office in one of those States, of which the manager or managers, chairman of the board of directors or of the supervisory board, and the majority of the members of such boards are nationals of the Member States of the Community or of a country referred to above and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to those States or countries or to public bodies or nationals of the said States or countries;
- of which the captain and officers are all nationals of the Member States of the Community or of one of the countries specified in Article 2;

- of which at least 75 % of the crew are nationals of the Member States of the Community or of one of the countries specified in Article 2.

Note 6 — Article 6

'Ex works price' shall mean the price paid to the manufacturer in whose undertaking the last working or processing is carried out, provided the price includes the value of all the products used in manufacture.

'Customs value' shall be understood as meaning the customs value laid down in the Convention concerning the Valuation of Goods for Customs Purposes signed in Brussels on 15 December 1950.

Note 7 — Article 8

The customs authorities which endorse movement certificates in accordance with the conditions laid down in Article 8 (4) have the right to undertake verification of the goods in accordance with the laws and regulations in force in the States or countries concerned.

Note 8 — Article 19

'Drawback or remission granted from customs duties' shall mean any arrangement for refund or remission, partial or complete, of customs duties applicable to products used in manufacture, provided that the said provision concedes, expressly or in effect, this repayment or non-charging or the non-imposition when goods obtained from the said products are exported but not when they are retained for home use.

Note 9 — Articles 20 and 21

Article 20 and Article 21 shall mean, in particular, that application has not been made:

- either the last sentence of subparagraph (b) in paragraphs (2) to (8) of Article 1 for products of the Community as originally constituted and of Ireland that have been worked or processed in any one of the seven countries,
 - or of any provisions corresponding to this sentence for products of the Community as originally constituted and of Ireland that are worked or processed in any of the seven countries.
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ANNEX II

AMENDMENTS TO THE SPECIMEN MOVEMENT CERTIFICATE A.W.1

1. The words 'EEC-Austria-Iceland-Portugal-Sweden-Switzerland Agreement' at the top of the front page of the specimen of movement certificate A.W.1 contained in Annex VI to Regulations (EEC) Nos 2836/72, 2842/72, 2844/72, 2838/72 and 2840/72 shall be deleted.
2. The words 'movement certificate' written in the language of each country concerned was drawn up shall be replaced by the following words:

Warenverkehrsbescheinigung

Varecertifikat

Movement certificate

Certificat de circulation des marchandises

Certificato di circolazione delle merci

Certificaat inzake goederenverkeer

Varesertifikat

Tavaratodistus

Flutningsskírteini

Certificado de circulação das mercadorias

Varucertifikat

The order of the above may be changed in order to place at the top the version in the language of the country which prints the certificate.

3. The word 'date ' shall be inserted in the space 'Customs endorsement' to be found on the front of the specimens of movement certificate A.W.1.
4. In the German-language version of the 'Declaration by the exporter' to be found in Annex VI to Regulations referred to in paragraph 1, the words:
'BESCHREIBE den ursprungsbegründenden Vorgang wie folgt: ⁽²⁾'
shall be replaced by the following words:
'BESCHREIBE den Sachverhalt auf Grund dessen die Waren die vorerwähnten Voraussetzungen erfüllen, wie folgt: ⁽³⁾'.
5. In the English-language version of the 'Declaration by the exporter' to be found in Annex VI of Protocol No 3 to Regulations referred to in paragraph 1, the words:
'Declares that the goods were obtained in ⁽¹⁾'
shall be replaced by the following words:
'Declares that these goods are situated in ⁽¹⁾'.

ANNEX III

LIST OF PRODUCTS MENTIONED IN ARTICLE 21 (C)

<i>Column 1</i>		<i>Column 2</i>	
Products used		Products obtained	
1.	50.03	Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags)	All products falling within Chapters 50 to 62
	56.03	Waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning	
2.	53.05	Sheep's or lambs' wool or other animal hair (fine or coarse), carded or combed	All products falling within Chapters 50 to 57
3.	ex 56.01	Synthetic textile fibres (discontinuous), not carded combed or otherwise prepared for spinning	— All products falling with Chapters 50 to 57, <i>except</i> heading 56.04: Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning — The following products of Chapters 58 to 62: ex 59.01: Sanitary towels ex 59.04: Twine, cordage, ropes and cables, plaited or not, other than single yarn composed solely of continuous synthetic textile fibres
	ex 56.02	Continuous filament tow for the manufacture of man-made synthetic textile fibres (discontinuous)	
4.	ex 56.01 ex 56.02	Fibres and continuous filament tow of polypropylene, provided that their value does not exceed 40 % of the value of the finished product	ex 59.02 Needleloom felt, whether or not impregnated or coated
5.	ex Chapters 50 to 57	Yarn	ex 50.09 Woven fabrics, dyed containing 80 % or more by weight of silk or waste silk other than noil ex 51.04 Woven fabrics of man-made fibres (continuous), flocked ex 55.09 Other woven fabrics of cotton, flocked ex 55.09 Organdies, bleached, mercerized and parchmentized ex 56.07 Woven fabrics of man-made fibres (discontinuous or waste), flocked 58.01 Carpets, carpeting and rugs, knotted (made up or not) ex 59.01 Sanitary towels

<i>Column 1</i>		<i>Column 2</i>	
Products used		Products obtained	
		ex 59.15	Textile hosepiping and similar tubing in which lenen or true hemp or the two materials together represent not more than 50 % of the weight of the textile components
		ex 59.17	Bolting cloth
		ex 59.17	Textile articles other than the products defined in Note 5 (a) to Chapter 59
		ex 60.03	Stockings, understockings, socks, ankle-socks, sockettes and the like, complete and ready to wear
		ex 60.06	Articles of the kinds falling within headings 60.02 to 60.05, knitted or crocheted and elastic or rubberized, complete and ready to wear or ready for use
6.	ex Chapters 50 to 59 Single yarn	59.05	Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope
		59.06	Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics
7.	ex Chapters 55 to 56 Single yarn	ex 58.08	Knotted net fabrics, having a uniform square or diamond-shaped mesh knotted at each corner, entirely made of cotton or synthetic textile fibres
8.	ex 51.01 Yarn of synthetic textile fibre (continuous), not put up for retail sale	ex 58.08	Knotted net fabrics having a uniform square or diamond-shaped mesh knotted at each corner, entirely made of cotton or of synthetic textile fibres
	ex 51.02 Monofil, strip (artificial straw and the like) and imitation catgut, of synthetic textile materials	ex 59.04	Twine, cordage, ropes and cables, plaited or not other than single yarn composed solely of continuous synthetic textile fibres
		59.05	Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope
		59.06	Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics
9.	ex 51.01 Yarn, monofil, strip (artificial straw and the like) and imitation catgut, of cuprammonium fibres	58.06	Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size

Column 1			Column 2	
Products used			Products obtained	
10.	ex 51.02	Monofil of polyesters	ex 59.17	Fabrics (other than felted fabrics of textile fibres), of a kind commonly used in machinery for making or finishing cellulosic pulp, paper or paperboard, including fabrics of tubular or endless kind
11.	ex Chapters 50 to 59	Fabric and other products <i>except</i> those falling within headings 59.10 and 59.11	59.10	Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings; floor coverings consisting of a coating applied on a textile base, cut to shape or not
			ex 59.11	Plates, sheets and strip, of expanded foam or sponge rubber, combined with textile fabric
12.	ex Chapters 50 to 59	Fabric, provided that the value of the fabric (linings, trimmings and accessories not included) does not exceed 45 % of the value of the finished product	ex 61.01	Men's and boys' outer garments complete and ready to wear
			ex 61.02	Women's, girls' and infants' outer garments, complete and ready to wear, of the following kinds: frocks, skirts, jackets, trousers (other than trousers the fabric of which falls within headings 55.08 and 55.09), costumes (composed of a jacket and skirt or a jacket and trousers) and coats
13.	ex Chapters 50 to 59	Fabric, provided that the value of the fabric does not exceed 40 % of the value of the finished product		

EEC—FINLAND AGREEMENT

Exporter (Name, full address, country)			A. SF. 1 No A.000.000	
Consignee (Name, full address, country) (Optional information)			Movement certificate Warenverkehrsbescheinigung Varecertifikat Certificat de circulation des marchandises Certificato per la circolazione delle merci Certificaat inzake goederenverkeer Varesertifikat Tavaratodistus	
Initial means of transport (Kind, number or name) (Optional information)				
Intended route (Optional information)			Country of destination ⁽¹⁾	
			For official use	

Serial number	Packages ⁽²⁾		Description of goods	Gross weight (kg) or other measure (hl, cu m, etc.)	Number and date of invoices (Optional information)
	Marks and numbers	Number and kind			

Total number of packages and total quantities	} (in words)
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Remarks:

Customs endorsement: CERTIFIED DECLARATION Export document ⁽³⁾ : Form No Issuing country: Customs office: (Signature) Official stamp	DECLARATION BY THE EXPORTER I, the undersigned, declare that the goods described above situated in ⁽⁴⁾ meet the conditions required for the issue of this certificate ⁽⁵⁾ Place and date of signature (Signature) Consignment dated No (Optional)
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⁽¹⁾ Insert either 'the European Community' or 'Finland'.⁽²⁾ For goods in bulk indicate the name of the vessel or the number of the railway wagon or road vehicle.⁽³⁾ Complete only where the regulations of the exporting country require.⁽⁴⁾ Insert 'Finland' or 'the Community' (if the certificate is applied for in a Member State of the Community).⁽⁵⁾ See the notes overleaf.

REQUEST FOR VERIFICATION

The undersigned Customs official requests verification of the authenticity and accuracy of this certificate.

Place and date of signature

Official
stamp

(Official's signature)

RESULT OF VERIFICATION

Verification carried out by the undersigned Customs official shows that this movement certificate:

1. was issued by the Customs office indicated and that the information contained therein is accurate ⁽¹⁾;
2. does not meet the requirements as to authenticity and accuracy (see notes appended) ⁽¹⁾.

Place and date of signature

Official
stamp

(Official's signature)

⁽¹⁾ Delete where not applicable

I. Goods for which A. SF. 1 movement certificates may be issued

The provisions of this part of the notes will be drawn up by each of the Contracting Parties in accordance with the rules of the Protocol.

II. Scope of A. SF. 1 movement certificates

Goods originating in Finland or in the Community and constituting one single shipment which is not split up may be transported through territory other than that of the Community, or of Finland, Iceland, Austria, Portugal, Switzerland or Sweden, with, should the occasion arise, transshipment or temporary warehousing in such territory, provided that the crossing of the latter territory is justified for geographical reasons, that the goods have remained under the surveillance of the Customs authorities in the country of transit or of warehousing, that they have not entered into the commerce of such countries nor been delivered for home use there and have not undergone operations other than unloading, reloading or any operation designed to preserve them in good condition.

III. Rules for completing A. SF. 1 movement certificates

1. A. SF. 1 movement certificates must be completed in one of the languages in which the Agreement is drawn up, and in accordance with the provisions of the domestic law of the exporting State.
2. If A. SF. 1 movement certificates are handwritten, they must be completed in ink in printscript. Certificates 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.
3. Each item on A. SF. 1 movement certificates must be preceded by a serial 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 addition impossible.

4. Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.
5. The exporter or carrier may insert a reference to the transport document in the part of the certificate reserved for the declaration by the exporter. The exporter or carrier is also advised to enter the serial number of the A. SF. 1 certificate on the relevant transport document.

IV. Effect of A. SF. 1 movement certificates

When correctly used, A. SF. 1 movement certificates enable the goods described therein to benefit in the importing country from the provisions of the Agreement.

The Customs authorities of the importing country may, if they consider it to be necessary, require submission of other supporting documentary evidence, in particular the relevant transport document.

V. Time-limit for submission of A. SF. 1 movement certificates

A. SF. 1 movement certificates must be submitted to the Customs office in the importing country where the goods are entered, within four months of the date of endorsement.

VI. Penalties

Penalties will be imposed on any person who draws up or causes to be drawn up a document which contains incorrect particulars for the purpose of obtaining a movement certificate enabling the goods to be accepted as eligible for preferential treatment.

EEC – FINLAND AGREEMENT

Exporter (Name, full address, country)			A. SF. 1 No A.000.000 Movement certificate Warenverkehrsbescheinigung Varecertifikat Certificat de circulation des marchandises Certificato per la circolazione delle merci Certificaat inzake goederenverkeer Varesertifikat Tavaratodistus		
Consignee (Name, full address, country) (Optional information)			Country of destination ⁽¹⁾		
Initial means of transport (Kind, number or name) (Optional information)					
Intended route (Optional information)			For official use		

Serial number	Packages ⁽²⁾		Description of goods	Gross weight (kg) or other measure (hl, cu m, etc.)	Number and date of invoices (Optional information)
	Marks and numbers	Number and kind			

Total number of packages and total quantities	(in words)
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Remarks:

⁽¹⁾ Insert either 'the European Economic Community' or 'Finland'.

⁽²⁾ For goods in bulk indicate the name of the vessel or the number of the railway wagon or road vehicle.

DECLARATION BY THE EXPORTER

The undersigned, exporter of the goods described overleaf,

DECLARES that these goods were obtained in⁽¹⁾ and that they meet the requirements laid down in Article 1 of the Protocol concerning the definition of the concept of originating products annexed to the Agreement concluded between the Community and Finland,

SPECIFIES as follows the circumstances which have conferred the status of originating products on these goods⁽²⁾:

.....

.....

.....

SUBMITS the following supporting documents⁽³⁾:

.....

.....

.....

UNDERTAKES to submit, at the request of the appropriate authorities, any additional supporting evidence which these authorities may require for the purpose of issuing this certificate, and undertakes, if required, to agree to any inspection of his accounts and any check on the processes of manufacture of the above goods, carried out by the said authorities,

REQUESTS the issue of an A.SF.1 movement certificate for these goods.

Place and date of signature

.....
(Exporter's signature)

⁽¹⁾ Insert 'Finland' or 'the Community' (if goods have been obtained in a Member State of the Community).

⁽²⁾ To be completed in the case of goods other than those referred to in Article 1(1)(a) and (2)(a) of the Protocol concerning the definition of the concept of originating products annexed to the Agreement concluded between the Community and Finland.

Indicate the products used, their tariff heading, their origin and, where appropriate, the manufacturing process qualifying the goods as originating in the country of manufacture (application of List B or of the conditions laid down in List A), the goods obtained and their tariff heading.

If, as a condition for conferring the status of originating product on the goods obtained, the value of the products used may not exceed a certain percentage of the value of these goods, indicate:

(a) for the products used:

— the value for customs purposes, where these products originate in third countries;

— the earliest verifiable price paid for the said products in the territory of the State in which manufacture takes place, where the products in question are of undetermined origin;

(b) for the goods obtained: the ex-works price, i.e. the price paid to the manufacturer in whose undertaking the last working or processing has been carried out, including the value of all the products used in manufacture, less internal taxes refunded or refundable on exportation from the country concerned.

⁽³⁾ For example: import documents, invoices, manufacturer's declarations, etc., referring to the products used in manufacture.

EEC-NORWAY AGREEMENT

Exporter (Name, full address, country)			A. N. 1 No A.000.000		
Consignee (Name, full address, country) (Optional information)			Movement certificate Warenverkehrsbescheinigung Varecertifikat Certificat de circulation des marchandises Certificato per la circolazione delle merci Certificaat inzake goederenverkeer Varesertifikat		
Initial means of transport (Kind, number or name) (Optional information)					
Intended route (Optional information)			Country of destination ⁽¹⁾		
			For official use		

Serial number	Packages ⁽²⁾		Description of goods	Gross weight (kg) or other measure (hl, cu m, etc.)	Number and date of invoices (Optional information)
	Marks and numbers	Number and kind			

Total number of packages and total quantities	(in words)
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Remarks:

Customs endorsement: CERTIFIED DECLARATION Export document ⁽³⁾ : Form No Issuing country: Customs office: (Signature)	DECLARATION BY THE EXPORTER I, the undersigned, declare that the goods described above situated in ⁽⁴⁾ meet the conditions required for the issue of this certificate ⁽⁵⁾ Place and date of signature (Signature) _____ Consignment dated (Optional) No
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⁽¹⁾ Insert either 'the European Economic Community' or 'Norway'.

⁽²⁾ For goods in bulk indicate the name of the vessel or the number of the railway wagon or road vehicle.

⁽³⁾ Complete only where the regulations of the exporting country require.

⁽⁴⁾ Insert 'Norway' or 'the Community' (if the certificate is applied for in a Member State of the Community).

⁽⁵⁾ See the notes overleaf.

REQUEST FOR VERIFICATION

The undersigned Customs official requests verification of the authenticity and accuracy of this certificate.

Place and date of signature

Official
stamp

(Official's signature)

RESULT OF VERIFICATION

Verification carried out by the undersigned Customs official shows that this movement certificate:

1. was issued by the Customs office indicated and that the information contained therein is accurate ⁽¹⁾;
2. does not meet the requirements as to authenticity and accuracy (see notes appended) ⁽¹⁾.

Place and date of signature

Official
stamp

(Official's signature)

⁽¹⁾ Delete where not applicable

I. Goods for which A.N.1 movement certificates may be issued

The provisions of this part of the notes will be drawn up by each of the Contracting Parties in accordance with the rules of the Protocol.

II. Scope of A.N.1 movement certificates

Goods originating in Norway or in the Community and constituting one single shipment which is not split up may be transported through territory other than that of the Community, or of Norway, Finland, Iceland, Austria, Portugal, Switzerland or Sweden, with, should the occasion arise, transshipment or temporary warehousing in such territory, provided that the crossing of the latter territory is justified for geographical reasons, that the goods have remained under the surveillance of the Customs authorities in the country of transit or of warehousing, that they have not entered into the commerce of such countries nor been delivered for home use there and have not undergone operations other than unloading, reloading or any operation designed to preserve them in good condition.

III. Rules for completing A.N.1 movement certificates

1. A.N.1 movement certificates must be completed in one of the languages in which the Agreement is drawn up, and in accordance with the provisions of the domestic law of the exporting State.
2. If A.N.1 movement certificates are handwritten, they must be completed in ink in printscript. Certificates 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 initialled by the person who completed the certificate and endorsed by the Customs authorities.
3. Each item on A.N.1 movement certificates must be preceded by a serial 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 addition impossible.

4. Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.
5. The exporter or carrier may insert a reference to the transport document in the part of the certificate reserved for the declaration by the exporter. The exporter or carrier is also advised to enter the serial number of the A.N.1 certificate on the relevant transport document.

IV. Effect of A.N.1 movement certificates

When correctly used, A.N.1 movement certificates enable the goods described therein to benefit in the importing country from the provisions of the Agreement.

The Customs authorities of the importing country may, if they consider it to be necessary, require submission of other supporting documentary evidence, in particular the relevant transport document.

V. Time-limit for submission of A.N.1 movement certificates

A.N.1 movement certificates must be submitted to the Customs office in the importing country where the goods are entered within four months of the date of endorsement.

VI. Penalties

Penalties will be imposed on any person who draws up or causes to be drawn up a document which contains incorrect particulars for the purpose of obtaining a movement certificate enabling the goods to be accepted as eligible for preferential treatment.

EEC-NORWAY AGREEMENT

Exporter (Name, full address, country)			A. N. 1 No A.000.000		
Consignee (Name, full address, country) (Optional information)			Movement certificate Warenverkehrsbescheinigung Varecertifikat Certificat de circulation des marchandises Certificato per la circolazione delle merci Certificaat inzake goederenverkeer Varesertifikat		
Initial means of transport (Kind, number or name) (Optional information)					
Intended route (Optional information)			Country of destination ⁽¹⁾		
Intended route (Optional information)			For official use		

Serial number	Packages ⁽²⁾		Description of goods	Gross weight (kg) or other measure (hl, cu m, etc.)	Number and date of invoices (Optional information)
	Marks and numbers	Number and kind			

Total number of packages and total quantities	(in words)
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Remarks:

⁽¹⁾ Insert either 'the European Economic Community' or 'Norway'.

⁽²⁾ For goods in bulk indicate the name of the vessel or the number of the railway wagon or road vehicle.

DECLARATION BY THE EXPORTER

The undersigned, exporter of the goods described overleaf,

DECLARES that these goods were obtained in⁽¹⁾ and that they meet the requirements laid down in Article 1 of the Protocol concerning the definition of the concept of originating products annexed to the Agreement concluded between the Community and Norway.

SPECIFIES as follows the circumstances which have conferred the status of originating products on these goods⁽²⁾:

.....

.....

.....

.....

SUBMITS the following supporting documents⁽³⁾:

.....

.....

.....

.....

UNDERTAKES to submit, at the request of the appropriate authorities, any additional supporting evidence which these authorities may require for the purpose of issuing this certificate, and undertakes, if required, to agree to any inspection of his accounts and any check on the processes of manufacture of the above goods, carried out by the said authorities.

REQUESTS the issue of an A.N.1 movement certificate for these goods.

Place and date of signature

.....
(Exporter's signature)

⁽¹⁾ Insert 'Norway' or 'the Community' (if goods have been obtained in a Member State of the Community).

⁽²⁾ To be completed in the case of goods other than those referred to in Article 1 (1) (a) and (2) (a) of the Protocol concerning the definition of the concept of originating products annexed to the Agreement concluded between the Community and Norway.

Indicate the products used, their tariff heading, their origin and, where appropriate, the manufacturing process qualifying the goods as originating in the country of manufacture (application of List B or of the conditions laid down in List A), the goods obtained and their tariff heading.

If, as a condition for conferring the status of originating product on the goods obtained, the value of the products used may not exceed a certain percentage of the value of these goods, indicate:

(a) for the products used:

— the value for customs purposes, where these products originate in third countries;

— the earliest verifiable price paid for the said products in the territory of the State in which manufacture takes place, where the products in question are of undetermined origin;

(b) for the goods obtained: the ex-works price, i.e. the price paid to the manufacturer in whose undertaking the last working or processing has been carried out, including the value of all the products used in manufacture, less internal taxes refunded or refundable on exportation from the country concerned.

⁽³⁾ For example: import documents, invoices, manufacturer's declarations, etc., referring to the products used in manufacture.

1 Name and address of exporter		2 Declaration by the exporter I, the undersigned, exporter of the goods described below and contained in this postal consignment, — DECLARE that the goods are situated in (exporting country) under the conditions necessary for completion of this form in accordance with the provisions governing trade between (1); and that the goods have the status of originating products within the meaning of the said provisions; — UNDERTAKE to submit to the appropriate authorities any supporting evidence which these authorities may require and to agree to any inspection by them of my accounts and any check by them on the processes of manufacture of the goods described below.		3 Name and address of consignee	
4 Place and date		5 Remarks (2)		10 Description of goods	
6 Signature of exporter		7		11 Authorities in the exporting country responsible for verification of the declaration by the exporter	
8 Country of destination		9 Gross weight			

(Part 1)

FORM EUR. 2 No A 000 000

REQUEST FOR VERIFICATION	RESULT OF VERIFICATION
The undersigned Customs officer requests that the declaration by the exporter on the front of this form be verified (*) (Place and date of signature) Official stamp (Signature of Customs officer)	Verification carried out by the undersigned Customs officer shows that: the statements and particulars given in this form are accurate (1); this form does not meet the requirements as to authenticity and accuracy (see remarks appended) (1) (Place and date of signature) Official stamp (Signature of Customs officer) (1) Place an x where applicable

(*) Verification of the form is made on a sampling basis or whenever the customs authorities of the importing country have reasonable doubt as to the true origin of the goods in question or of constituents thereof.

The Customs authorities of the importing country must send the form to the authorities of the exporting country responsible for verification, specifying the reasons of substance or form which justify an inquiry. Wherever possible they must attach to the form the invoice submitted to them or a copy thereof, and give any information which it has been possible to obtain and which suggests that the particulars given in the form are inaccurate.

If the Customs authorities of the importing country decide to suspend the provisions of the Agreement while awaiting the results of the verification, they shall offer to release the goods to the importer subject to such safeguards as may be considered necessary.

FORM EUR. 2 No A 000 000

(Part 2)

Footnotes for both Forms

- (1) Indicate the Contracting Parties to the transaction in respect of which the form has been completed.
- (2) Refer to any verification already carried out by the appropriate authorities.

Instructions for the completion of form Eur. 2

A. A form EUR. 2 may be made out only for goods which in the exporting country meet the conditions specified by the provisions governing the trade referred to in space 2.

Those provisions must be studied carefully before the form is completed.

B. The exporter must give the reference 'EUR. 2' followed by the serial number of the form either on green label C1 or on customs declaration C2/CP3.

C. After completing and signing the two parts of the form, the exporter must,

- in the case of a consignment by parcel post, attach the two parts to the despatch note,
- in the case of a consignment by letter post, attach Part 1 firmly to the consignment and insert Part 2 inside it.

1 Name and address of exporter		2 Declaration by the exporter I, the undersigned, exporter of the goods described below and contained in this postal consignment, — DECLARE that the goods are situated in (exporting country) under the conditions necessary for completion of this form in accordance with the provisions governing trade between (1); and that the goods have the status of originating products within the meaning of the said provisions; — UNDERTAKE to submit to the appropriate authorities any supporting evidence which these authorities may require and to agree to any inspection by them of my accounts and any check by them on the processes of manufacture of the goods described below.		4 Place and date		6 Signature of exporter		5 Remarks (2)		7		8 Country of destination		9 Gross weight	
10 Description of goods		11 Authorities in the exporting country responsible for verification of the declaration by the exporter													

(See footnotes on back of part 1)