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Legislation

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(Acts whose publication is not obligatory)

COUNCIL

COUNCIL DECISION

of 3 June 1977

accepting on behalf of the Community several Annexes to the International Convention
on the simplification and harmonization of customs procedures

(77/415/EEC)

THE COUNCIL OF THE EUROPEAN
COMMUNITIES,

HAS DECIDED AS FOLLOWS:

Article 1

Having regard to the Treaty establishing the European Economic Community,

Having regard to the recommendation from the Commission,

Whereas, in accordance with Council Decision 75/199/EEC of 18 March 1975 ⁽¹⁾, the Community is a party to the International Convention on the simplification and harmonization of customs procedures;

Whereas the Annexes to the said Convention concerning rules of origin, documentary evidence of origin, customs transit, temporary admission for inward processing and temporary exportation for outward processing are acceptable to the Community; whereas it is nevertheless advisable to make acceptance of the Annexes concerning rules of origin, documentary evidence of origin, temporary admission for inward processing and temporary exportation for outward processing subject to certain reservations in order to take account of the special requirements of the customs union,

The following Annexes to the International Convention on the simplification and harmonization of customs procedures are accepted on behalf of the Community:

- Annex D.1 concerning rules of origin, except for standards 7 and 8 and recommended practice 10,
- Annex D.2 concerning documentary evidence of origin, except for recommended practices 3, 10 and 12,
- Annex E.1 concerning customs transit,
- Annex E.6 concerning temporary admission for inward processing, except for standards 19 and 34 and recommended practices 5, 16, 18 and 27,
- Annex E.8 concerning temporary exportation for outward processing, except for standard 20 and recommended practices 3, 9 and 10.

The texts of the above Annexes are annexed to this Decision.

⁽¹⁾ OJ No L 100, 21. 4. 1975, p. 1.

Article 2

The Commission shall inform the Secretariat of the Customs Cooperation Council of the acceptance by the Community of the Annex concerning customs transit and, subject to the reservations referred to in Article 1, of the Annexes concerning rules of origin, documentary evidence of origin, temporary

admission for inward processing and temporary exportation for outward processing.

Done at Brussels, 3 June 1977.

For the Council

The President

D. OWEN

ANNEX

ANNEX D.1

ANNEX CONCERNING RULES OF ORIGIN

Introduction

The concept of the origin of goods enters into the implementation of many measures whose application is the responsibility of the customs. The rules applied to determine origin employ two different basic criteria: the criterion of goods 'wholly produced' in a given country, where only one country enters into consideration in attributing origin, and the criterion of 'substantial transformation', where two or more countries have taken part in the production of the goods. The 'wholly produced' criterion applies mainly to 'natural' products and to goods made entirely from them, so that goods containing any parts or materials imported or of undetermined origin are generally excluded from its field of application. The 'substantial transformation' criterion can be expressed by a number of different methods of application.

In practice the substantial transformation criterion can be expressed:

- by a rule requiring a change of tariff heading in a specified nomenclature, with lists of exceptions, and/or
- by a list of manufacturing or processing operations which confer, or do not confer, upon the goods the origin of the country in which those operations were carried out, and/or
- by the *ad valorem* percentage rule, where either the percentage value of the materials utilized or the percentage of the value added reaches a specified level.

The advantages and disadvantages of these various methods of expression, from the point of view of the customs and of the user, may be summed up as follows:

A. CHANGE OF TARIFF HEADING

The usual method of application is to lay down a general rule whereby the product obtained is considered to have undergone sufficient manufacturing or processing if it falls in a heading of a systematic goods nomenclature different from the headings applicable to each of the materials utilized.

This general rule is usually accompanied by lists of exceptions based on the systematic goods nomenclature; these specify the cases in which a change of heading is not decisive or does not impose further conditions.

Advantages

This method permits the precise and objective formulation of the conditions determining origin. If required to produce evidence, the manufacturer will normally have no difficulty in furnishing data establishing that the goods do in fact meet the conditions laid down.

Disadvantages

The preparation of lists of exceptions is often difficult and moreover such lists must normally be constantly updated to keep them abreast of technical developments and economic conditions. Any descriptions of manufacturing or qualifying processes must not be unduly complicated, since otherwise they might lead manufacturers to commit errors in good faith.

In addition, a prerequisite for use of the structure of a systematic goods nomenclature for determining origin is that both the country of exportation and the country of importation have adopted the same nomenclature as a basis for their respective tariffs and apply it uniformly.

B. LISTS OF MANUFACTURING OR PROCESSING OPERATIONS

This method is generally expressed by using general lists describing for each product the technical manufacturing or processing operations regarded as sufficiently important ('qualifying processes').

Advantages

The advantages are the same as those described in A above.

Disadvantages

Apart from sharing the disadvantages referred to in A above, the general lists are longer and more detailed, so their preparation is even more difficult.

C. AD VALOREM PERCENTAGE RULE

In order to determine origin by this method, regard is had to the extent of the manufacturing or processing undergone in a country, by reference to the value thereby added to the goods. When this added value equals or exceeds a specified percentage, the goods acquire origin the country where the manufacturing or processing was carried out.

The value added may also be calculated by reference to the materials or components of foreign or undetermined origin used in manufacturing or producing the goods. The goods retain origin in a specific country only if the materials or components do not exceed a specified percentage of the value of the finished product.

In practice, therefore, this method involves comparison of the value of the materials imported or of undetermined origin with the value of the finished product.

The value of constituents imported or of undetermined origin is generally established from the import value or the purchase price. The value of the goods as exported is normally calculated using the cost of manufacture, the ex-works price or the price at exportation.

This method may be applied:

- either in combination with the two other methods, by means of the lists of exceptions referred to in A above or the general lists referred to in B, or
- by a general rule prescribing a uniform percentage, without reference to a list of individual products.

Advantages

The main advantages of this method are its precision and simplicity.

The value of constituent materials imported or of undetermined origin can be established from available commercial records or documents.

Where the value of the exported goods is based on the ex-works price or the price at exportation, as a rule both prices are readily ascertained and can be supported by commercial invoices and the commercial records of the traders concerned.

Disadvantages

Difficulties are likely to arise especially in border-line cases in which a slight difference above or below the prescribed percentage causes a product to meet, or fail to meet, the origin requirements.

Similarly, the origin attributed depends largely on the fluctuating world market prices for raw materials and also on currency fluctuations. These fluctuations may at times be so marked that the application of rules of origin formulated on this basis is appreciably distorted.

Another major disadvantage is that such elements as cost of manufacture or total cost of products used, which may be taken as the basis for calculating value added, are often difficult to establish and may well have a different make-up and interpretation in the country of exportation and the country of importation. Disputes may arise as to whether certain factors, particularly overheads, are to be allocated to cost of manufacture or, for example, to selling, distribution, etc. costs.

While these various rules for determining origin all have, in one degree or another, advantages and disadvantages, it must be stressed that the absence of common rules of origin, at both importation and exportation, not only complicates the task of customs administrations and of the bodies empowered to issue documentary evidence of origin but also causes difficulties for those involved in international trade. This points to the desirability of moving progressively towards harmonization in this field. Even where different methods have been introduced to reflect economic conditions or negotiating factors in preferential tariff arrangements, it seems very desirable that they should exist within a common or standard framework, for ease of understanding by traders and ease of application by the customs.

Having regard to the foregoing considerations, the Annex proposes, following the definitions of certain technical terms, those rules for the determination of origin which it is felt can be most easily applied and controlled, with least risk of misunderstanding and fraud and the least interference with commercial activities.

The provisions concerning these rules are accompanied by other provisions generally agreed to be essential for the practical application of a system of origin determination.

The Annex deals solely with the customs aspects of rules of origin. It does not, for example, extend to measures taken to protect industrial or commercial property or to ensure respect for origin indications or other trade descriptions in force.

Definitions

For the purpose of this Annex:

- (a) the term 'country of origin of goods' means the country in which the goods have been produced or manufactured, according to the criteria laid down for the purposes of application of the customs tariff,

of quantitative restrictions or of any other measure related to trade;

Note

In this definition the word 'country' may include a group of countries, a region or a part of a country.

- (b) the term 'rules of origin' means the specific provisions, developed from principles established by national legislation or international agreements ('origin criteria'), applied by a country to determine the origin of goods;
- (c) the term 'substantial transformation criterion' means the criterion according to which origin is determined by regarding as the country of origin the country in which the last substantial manufacturing or processing, deemed sufficient to give the commodity its essential character, has been carried out;
- (d) the term 'customs control' means the measures applied to ensure compliance with the laws and regulations which the customs are responsible for enforcing.

Principle

1. *Standard*

The rules of origin necessary for the implementation of the measures which the customs are responsible for applying both at importation and at exportation shall be laid down in accordance with the provisions of this Annex.

Rules of origin

2. *Standard*

Goods produced wholly in a given country shall be taken as originating in that country. The following only shall be taken to be produced wholly in a given country:

- (a) mineral products extracted from its soil, from its territorial waters or from its sea-bed;
- (b) vegetable products harvested or gathered in that country;
- (c) live animals born and raised in that country;
- (d) products obtained from live animals in that country;
- (e) products obtained from hunting or fishing conducted in that country;
- (f) products obtained by maritime fishing and other products taken from the sea by a vessel of that country;
- (g) products obtained aboard a factory ship of that country solely from products of the kind covered by paragraph (f) above;
- (h) products extracted from marine soil or subsoil outside that country's territorial waters, provided that the country has sole rights to work that soil or subsoil;
- (ij) scrap and waste from manufacturing and processing

operations, and used articles, collected in that country and fit only for the recovery of raw materials;

- (k) goods produced in that country solely from the products referred to in paragraphs (a) to (ij) above.

3.

Standard

Where two or more countries have taken part in the production of the goods, the origin of the goods shall be determined according to the substantial transformation criterion.

Notes

1. In practice the substantial transformation criterion can be expressed:

- by a rule requiring a change of tariff heading in a specified nomenclature with lists of exceptions, and/or
- by a list of manufacturing or processing operations which confer, or do not confer, upon the goods the origin of the country in which those operations were carried out, and/or
- by the *ad valorem* percentage rule, where either the percentage value of the materials utilized or the percentage of the value added reaches a specified level.

2. In order to determine whether the conditions relating to substantial transformation are met, use may be made of the structure of a tariff classification system such as the Brussels Nomenclature by laying down a general rule accompanied by lists of exceptions.

Under this general rule the product obtained is considered to have undergone sufficient manufacturing or processing if it falls in a heading of the tariff classification system different from the headings applicable to each of the materials utilized.

The lists of exceptions may cite:

- (a) the manufacturing or processing operations which, although they entail a change in the tariff classification heading, are not regarded as substantial or are regarded as substantial only under certain conditions;
- (b) the manufacturing or processing operations which, although they do not entail a change in the tariff classification heading, are regarded as substantial under certain conditions.

The conditions referred to in (a) and (b) may relate either to a type of treatment undergone by the goods or to an *ad valorem* percentage rule.

3. The *ad valorem* percentage requirement may be expressed in the form of a general rule laying down a uniform rate, without a list of individual products.

4.

Recommended practice

In applying the substantial transformation criterion, use should be made of the Brussels Nomenclature as provided for in Note 2 to standard 3.

5. *Recommended practice*

Where the substantial transformation criterion is expressed in terms of the *ad valorem* percentage rule, the values to be taken into consideration should be:

- for the materials imported, the dutiable value at importation or, in the case of materials of undetermined origin, the first ascertainable price paid for them in the territory of the country in which manufacture took place, and
- for the goods produced, either the ex-works price or the price at exportation, according to the provisions of national legislation.

6. *Standard*

Operations which do not contribute or which contribute to only a small extent to the essential characteristics or properties of the goods, and in particular operations confined to one or more of those listed below, shall not be regarded as constituting substantial manufacturing or processing :

- (a) operations necessary for the preservation of goods during transportation or storage;
- (b) operations to improve the packaging or the marketable quality of the goods or to prepare them for shipment, such as breaking bulk, grouping of packages, sorting and grading, repacking;
- (c) simple assembly operations;
- (d) mixing of goods of different origin, provided that the characteristics of the resulting product are not essentially different from the characteristics of the goods which have been mixed.

Special cases of qualification for origin

7. *Standard*

Accessories, spare parts and tools for use with a machine, appliance, apparatus or vehicle shall be deemed to have the same origin as the machine, appliance, apparatus or vehicle, provided that they are imported and normally sold therewith and correspond, in kind and number, to the normal equipment thereof.

8. *Standard*

An unassembled or disassembled article which is imported in more than one consignment because it is not feasible, for transport or production reasons, to import it in a single consignment shall, if the importer so requests, be treated as one article for the purpose of determining origin.

9. *Standard*

For the purpose of determining origin, packings shall be deemed to have the same origin as the goods they contain unless the national legislation of the country of importation requires them to be declared separately for tariff purposes, in which case their origin shall be determined separately from that of the goods.

10. *Recommended practice*

For the purpose of determining the origin of goods, where packings are deemed to have the same origin as the goods, account should be taken, in particular where a percentage method is applied, only of packings in which the goods are ordinarily sold by retail.

11. *Standard*

For the purpose of determining the origin of goods, no account shall be taken of the origin of the energy, plant, machinery and tools used in the manufacturing or processing of the goods.

Direct transport rule

12. *Recommended practice*

Where provisions requiring the direct transport of goods from the country of origin are laid down, derogations therefrom should be allowed, in particular for geographical reasons (for example, in the case of landlocked countries) and in the case of goods which remain under customs control in third countries (for example, in the case of goods displayed at fairs or exhibitions or placed in customs warehouses).

Information concerning rules of origin

13. *Standard*

The competent authorities shall ensure that the rules of origin, including any changes and interpretative information, are readily available to any person interested.

14. *Standard*

Changes in the rules of origin or in the procedures for their application shall enter into force only after sufficient notice has been given to enable the interested persons, both in export markets and in supplying countries, to take account of the new provisions.

ANNEX D.2

ANNEX CONCERNING DOCUMENTARY EVIDENCE OF ORIGIN

Introduction

The applicability of many customs measures, in particular those relating to tariffs, depends on the origin of the goods. Certificates and other documentary evidence of origin produced at importation are intended to facilitate control of origin and thus expedite clearance operations.

Documentary evidence of origin may be provided by a simple statement shown on the commercial invoice or some other document by the manufacturer, producer, supplier, exporter or other competent person.

In some cases, however, these statements must be authenticated or supplemented by means of certification by an authority or body which is empowered for this purpose and is independent of both the exporter and the importer. In other cases provision may be made for special forms ('certificates of origin') on which the body empowered to issue them certifies the origin of the goods and which may also include a statement by the manufacturer, producer, etc.

On the other hand, there are circumstances where it may be possible to dispense with the requirement of any documentary evidence of origin.

This range of possible forms of documentary evidence of origin allows account to be taken of the various degrees of importance of origin determination, having regard to the variety of interests involved.

Precise rules are, however, necessary so that exporters and importers may know exactly what the customs requirements are in this field and may thus take advantage of the simplification of formalities made possible in some cases. These rules also lay down the conditions of validity to be met by the various forms of documentary evidence.

Definitions

For the purposes of this Annex:

- (a) the term 'documentary evidence of origin' means a certificate of origin, a certified declaration of origin or a declaration of origin;
- (b) the term 'certificate of origin' means a specific form identifying the goods, in which the authority or body empowered to issue it certifies expressly that

the goods to which the certificate relates originate in a specific country. This certificate may also include a declaration by the manufacturer, producer, supplier, exporter or other competent person;

Note

In this definition the word 'country' may include a group of countries, a region or a part of a country.

- (c) the term 'certified declaration of origin' means a declaration of origin certified by an authority or body empowered to do so;
- (d) the term 'declaration of origin' means an appropriate statement as to the origin of the goods made, in connection with their exportation, by the manufacturer, producer, supplier, exporter or other competent person on the commercial invoice or any other document relating to the goods;

Note

The statement may be worded as follows:

The country of origin of the goods described herein is . . . (*country of origin*).

- (e) the term 'regional appellation certificate' means a certificate drawn up in accordance with the rules laid down by an authority or approved body, certifying that the goods described therein qualify for a designation specific to the given region (e.g. champagne, port wine, Parmesan cheese);
- (f) the term 'person' means both natural and legal persons, unless the context otherwise requires.

Principle

1. *Standard*

The requirement, establishment and issue of documentary evidence relating to the origin of goods shall be governed by the provisions of this Annex.

Requirement of documentary evidence of origin

2. *Standard*

Documentary evidence of origin may be required only when it is necessary for the application of preferential

customs duties, of economic or trade measures adopted unilaterally or under bilateral or multilateral agreements or of measures adopted for reasons of health or public order.

3. *Recommended practice*

(1) Documentary evidence of origin should not be required in the following cases:

- (a) goods sent in small consignments addressed to private individuals or carried in travellers' baggage, provided that such importations are of a non-commercial nature and the aggregate value of the importation does not exceed an amount which shall not be less than US \$100;
- (b) commercial consignments the aggregate value of which does not exceed an amount which shall not be less than US \$60;
- (c) goods granted temporary admission;
- (d) goods carried in customs transit;
- (e) goods accompanied by a regional appellation certificate as well as certain specific goods, where the conditions to be met by the supplying countries under bilateral or multilateral agreements relating to those goods are such that documentary evidence need not be required.

(2) Where several consignments of the kind referred to in paragraph 1 (a) or (b) are sent at the same time, by the same means, to the same consignee, by the same consignor, the aggregate value shall be taken to be the total value of those consignments.

4. *Recommended practice*

When rules relating to the requirement of documentary evidence of origin have been laid down unilaterally, they should be reviewed at least every three years to ascertain whether they are still appropriate in the light of changes in the economic and commercial conditions under which they were imposed.

5. *Standard*

Documentary evidence from the competent authorities of the country of origin may be required whenever the customs authorities of the country of importation have reason to suspect fraud.

Applications and form of the various types of documentary evidence of origin

(a) *Certificate of origin*

Form and content

6. *Recommended practice*

(1) When revising present forms or preparing new forms of certificates of origin, Contracting Parties should use

the model form in Appendix I to this Annex, in accordance with the notes in Appendix II, and having regard to the rules in Appendix III.

(2) Contracting Parties which have aligned their forms of certificate of origin on the model form in Appendix I to this Annex should notify the Secretary-General of the Council accordingly.

Languages to be used

7. *Recommended practice*

Certificate of origin forms should be printed in the language(s) selected by the country of exportation and, if these languages are neither English nor French, also in English or French.

8. *Recommended practice*

Where the certificate of origin is made out in a language that is not a language of the country of importation, the customs authorities of that country should not require, as a matter of course, a translation of the particulars given in the certificate of origin.

Authorities and other bodies empowered to issue certificates of origin

9. *Standard*

Contracting Parties accepting this Annex shall indicate, either in their notification of acceptance or subsequently, the authorities or bodies empowered to issue certificates of origin.

Note

Certificates of origin may be issued not only by customs or other authorities, but also by bodies (for example, chambers of commerce) previously approved by the competent authorities.

10. *Recommended practice*

Where goods are not imported directly from the country of origin but are forwarded through the territory of a third country, certificates of origin should be allowed to be drawn up by the authorities or bodies empowered to issue such certificates in that third country, on the basis of a certificate of origin previously issued in the country of origin of the goods.

11. *Recommended practice*

Authorities or bodies empowered to issue certificates of origin should retain for not less than two years the applications for, or control copies of, the certificates of origin issued by them.

(b) *Documentary evidence other than certificates of origin*

12. *Recommended practice*

(1) Where documentary evidence of origin is required, a declaration of origin should be accepted in the following cases:

(a) goods sent in small consignments addressed to private individuals or carried in travellers' baggage, provided that such importations are of a non-commercial nature and the aggregate value of the importation does not exceed an amount which shall not be less than US \$500;

(b) commercial consignments the aggregate value of which does not exceed an amount which shall not be less than US \$300.

(2) Where several consignments of the kind referred to in paragraph 1 (a) or (b) are sent at the same time, by the same means, to the same consignee, by the same

consignor, the aggregate value shall be taken to be the total value of those consignments.

Sanctions

13. *Standard*

Provision shall be made for sanctions against any person who prepares, or causes to be prepared, a document containing false information with a view to obtaining documentary evidence of origin.

**Information concerning requirements
with respect to documentary evidence of origin**

14. *Standard*

The competent authorities shall ensure that all relevant information regarding the requirements with respect to documentary evidence of origin is readily available to any person interested.

APPENDIX I

1. Exporter (name, address, country) Exportateur (nom, adresse, pays) 3. Consignee (name, address, country) Destinataire (nom, adresse, pays) 4. Particulars of transport (where required) Renseignements relatifs au transport (le cas échéant)	2. Number Numéro CERTIFICATE OF ORIGIN CERTIFICAT D'ORIGINE	
5. Marks and numbers; Number and kind of packages; Description of goods Marques et numéros; nombre et nature des colis; désignation des marchandises	6. Gross weight Poids brut	7.
8. Other information Autres renseignements		

Stamp
Timbre

It is hereby certified that the abovementioned goods originate in :
Il est certifié par la présente que les marchandises mentionnées ci-dessus sont originaires de :

.....

Certifying body
Organisme ayant délivré le certificat

.....

(Place and date of issue)
(Lieu et date de délivrance)

.....

(Authorized signature)
(Signature autorisée)

APPENDIX II

NOTES

- (1) The size of the certificate should be the international ISO size A4 (210 × 297 mm, 8.27 × 11.69 inches). The form should be provided with a 10 mm top margin and a 20 mm left-hand filing margin. Line spacing should be based on multiples of 4.24 mm (1/6 inch) and width-spacing on multiples of 2.54 mm (1/10 inch). The layout should be in conformity with the ECE layout key, as illustrated in Appendix I. Minor deviations in the exact size of boxes, etc. are permissible if required for particular reasons in the issuing country, such as the existence of non-metric measurement systems, features of national aligned systems of documents, etc.
- (2) Where it is necessary to provide for applications for certificates of origin, the form of application and the form of certificate should be compatible to permit completion in one run.
- (3) Countries may determine standards concerning the weight per square metre of the paper, and the use of a machine-turned background to prevent falsification.
- (4) For the guidance of users, rules for the establishment of the certificate of origin may be printed on the back of the certificate.
- (5) Where requests for *post facto* control may be submitted under a mutual administrative assistance agreement, a space may be provided for that purpose on the back of the certificate.
- (6) The following comments refer to the boxes in the model form:

Box 1

'Consignor', 'producer', 'supplier', etc. may be substituted for 'exporter'.

Box 2

There should be only one original certificate of origin, identified by the word 'original' adjacent to the document title. If a certificate of origin is issued in replacement of an original certificate that has been lost, the replacement certificate shall be identified by the word 'duplicate' adjacent to the document title. Copies of an original or of a duplicate certificate shall bear the word 'copy' adjacent to the title. This box is also intended for the name (logotype, emblem, etc.) of the issuing authority and should leave space for other official purposes.

Box 3

The particulars provided for in this box may be replaced by 'to order' and, possibly, the country of destination.

Box 4

This box can be used for additional information on means of transport, route, etc. which can be inserted if so desired by, for example, the issuing authority.

Box 5

If an indication of 'item No' is required this can be inserted, preferably, in the margin to this box, or at the beginning of each line in the box. 'Marks and numbers' can be separated from 'number and kind of packages' and 'description of goods' by a vertical line. If a line is not used, these particulars should be distinguished by adequate spacing. The description of goods can be supported by adding the number of the applicable Brussels Nomenclature heading, preferably in the right hand part of the column. Particulars of the

origin criteria, if required, should be given in this box and should be separated from the other information by a vertical line.

Box 6

Normally gross weight should suffice for the identification of the goods.

Box 7

This column is left blank for any additional details that might be required, such as measurements, or for reference to other documents (e.g. commercial invoices).

Boxes 6 and 7

Other quantities which the exporter may state in order to facilitate identification can be entered in either box 6 or 7, as appropriate.

Box 8

This area is reserved for the details of the certification by the competent body (certification legend, stamps, signatures, date and place of issue, etc.). The precise wording of texts, etc. is left to the discretion of the issuing authority, the wording used in the model form serving only as an example. This box may also be used for a signed declaration by the exporter (or the supplier or manufacturer).

APPENDIX III

RULES FOR THE ESTABLISHMENT OF CERTIFICATES OF ORIGIN

The rules for the establishment of certificates of origin (and where applicable, of applications for such certificates) are left to the discretion of national authorities, due account being taken of the notes set out above. However, it may be necessary to ensure compliance with *inter alia* the following provisions:

- (1) The forms may be completed by any process, provided that the entries are indelible and legible.
 - (2) Neither erasures nor superimpositions should be allowed on the certificates (or applications). Any alterations should be made by striking out the erroneous material and making any additions required. Such alterations should be approved by the person who made them and certificated by the appropriate authority or body.
 - (3) Any unused spaces should be crossed out to prevent any subsequent addition.
 - (4) If warranted by export trade requirements, one or more copies may be drawn up in addition to the original.
-

ANNEX E.1

ANNEX CONCERNING CUSTOMS TRANSIT

Introduction

For a variety of reasons it is frequently necessary for goods which are potentially liable to import or export duties and taxes to move from one customs office to another.

The legislation of most countries contains provisions under which such movements may take place without payment of the import or export duties and taxes, the goods being transported under customs control to ensure compliance with the requirements laid down. The procedure under which such movements are made is termed 'customs transit'.

To facilitate the international transport of goods which have to pass through a number of customs territories arrangements have been made under international agreements for the States concerned to apply standard procedures for the treatment of goods carried in customs transit through their territories.

This Annex relates to both national and international customs transit. It does not apply to goods carried by post or in travellers' baggage.

Definitions

For the purposes of this Annex:

- (a) the term 'customs transit' means the customs procedure under which goods are transported under customs control from one customs office to another;
- (b) the term 'customs transit operation' means the transport of goods from an office of departure to an office of destination under customs transit;
- (c) the term 'office of loading' means any customs office under whose authority certain preliminary measures are taken to facilitate commencement of a customs transit operation at an office of departure;
- (d) the term 'office of departure' means any customs office at which a customs transit operation commences;
- (e) the term 'office *en route*' means any customs office where goods are imported or exported in the course of a customs transit operation;

- (f) the term 'office of destination' means any customs office at which a customs transit operation is terminated;
- (g) the term 'goods declaration' means a statement made in the form prescribed by the customs by which the persons interested indicate the customs procedure to be applied to the goods and furnish the particulars which the customs require to be declared for the application of that procedure;
- (h) the term 'declarant' means the person who signs a goods declaration or in whose name it is signed;
- (ij) the term 'transport unit' means:
 - (i) containers having an internal volume of one cubic metre or more,
 - (ii) road vehicles, including trailers and semi-trailers,
 - (iii) railway wagons, and
 - (iv) lighters, barges and other vessels suitable for use on inland waterways;
- (k) the term 'import and export duties and taxes' means customs duties and all other duties, taxes, fees or other charges which are collected on or in connection with the importation or exportation of goods but not including fees and charges which are limited in amount to the approximate cost of services rendered;
- (l) the term 'customs control' means measures applied to ensure compliance with the laws and regulations which the customs are responsible for enforcing;
- (m) the term 'security' means that which ensures to the satisfaction of the customs, that an obligation to the customs will be fulfilled. Security is described as 'general' when it ensures that the obligations arising from several operations will be fulfilled;
- (n) the term 'person' means both natural and legal persons, unless the context otherwise requires.

Principles

1. *Standard*
Customs transit shall be governed by the provisions of this Annex.
2. *Standard*
National legislation shall specify the conditions to be fulfilled and the formalities to be accomplished for the purposes of customs transit.

Scope

3. *Standard*

The customs authorities shall allow goods to be transported under customs transit in their territory:

- (a) from an office of entry to an office of exit;
- (b) from an office of entry to an inland customs office;
- (c) from an inland customs office to an office of exit;
- (d) from one inland customs office to another inland customs office.

Note 1

Customs transit movements as described in (a) to (c) above are termed 'international customs transit' when they take place as part of a single customs transit operation during which one or more frontiers are crossed in accordance with a bilateral or multilateral agreement.

Note 2

The following expressions may be used to describe the customs transit movements referred to above:

- (a) through transit (office of entry to office of exit);
- (b) inward transit (office of entry to inland customs office);
- (c) outward transit (inland customs office to office of exit);
- (d) interior transit (one inland customs office to another).

4. *Standard*

Goods being carried under customs transit shall not be subject to the payment of import or export duties and taxes provided the conditions laid down by the customs authorities are complied with.

5. *Recommended practice*

Any person having the right to dispose of the goods, for example the owner, the carrier, the forwarding agent, the consignee or an authorized agent approved by the customs should be entitled to declare the goods for customs transit.

Note

The customs authorities may require the declarant to establish his right to dispose of the goods.

6. *Standard*

The declarant shall be responsible to the customs authorities for compliance with the obligations incurred under

customs transit; in particular he shall ensure that the goods are produced intact at the office of destination in accordance with the conditions imposed by those customs authorities.

General provisions

7. *Standard*

The customs authorities shall designate the customs offices which are competent to perform the functions laid down for the purposes of customs transit.

8. *Recommended practice*

Where corresponding customs offices are located on a common frontier, the customs authorities of the two countries concerned should correlate the business hours and the competence of those offices for the purposes of customs transit.

9. *Recommended practice*

At the request of the person concerned, and for reasons deemed valid by the customs authorities, the latter should, so far as administrative circumstances permit, perform the functions laid down for the purposes of customs transit outside the business hours and outside the premises of the customs office, it being understood that the expenses entailed may be charged to the person concerned.

10. *Standard*

Priority shall be given to the customs operations relating to live animals, perishable goods and other urgent consignments which are under customs transit and for which rapid transport is essential.

Formalities at the office of departure

(a) *Goods declaration for customs transit*11. *Standard*

Unless this formality is waived by the customs authorities a written goods declaration for customs transit shall be presented at the office of departure.

Note

In various countries simplified procedures exist under which certain customs formalities, including the presentation of a goods declaration, are waived. These procedures are applicable, for example, to goods carried by rail under cover of an international consignment note, and to goods moving only in the frontier zone.

12. *Standard*
- Goods declaration forms for customs transit shall conform to the official model prescribed by the competent authorities.
- Note 1
- The declarant is normally required to declare the following items:
- name and address of consignor,
 - name and address of declarant,
 - name and postal address of consignee,
 - mode of transport,
 - identification of means of transport,
 - seals, etc. affixed,
 - place of loading,
 - office of destination,
 - transport unit (type, identification No),
 - marks, numbers, number and kind of packages,
 - description of goods,
 - gross weight per consignment in kilograms,
 - list of documents attached,
 - place, date and signature of declarant.
- Note 2
- When they are considering revision of present forms or preparation of new forms for goods declarations for customs transit, the competent authorities may base their forms on the model in Appendix I to this Annex having regard to the notes in Appendix II. The model is intended as a basis for the designing of customs transit declaration forms to be used in customs transit procedures where other forms have not been prescribed by bilateral or multilateral agreements. The model has been designed to be used for national customs transit operations but can also be used for international customs transit operations.
13. *Recommended practice*
- Any commercial or transport document setting out clearly the necessary particulars should be accepted as the descriptive part of the goods declaration for customs transit.
- (b) *Security*
14. *Standard*
- The form in which security is to be provided for the purposes of customs transit shall be laid down in national legislation or determined by the customs authorities in accordance with national legislation.
15. *Recommended practice*
- The choice between the various acceptable forms of security should be left to the declarant.
16. *Standard*
- The customs authorities shall determine the amount in which security is to be provided for the customs transit operation.
17. *Standard*
- When security is required to ensure that the obligations arising from several customs transit operations will be fulfilled, the customs authorities shall accept a general security.
18. *Recommended practice*
- The amount of any security should be set as low as possible having regard to the import or export duties and taxes potentially chargeable.
- (c) *Examination and identification of consignments*
19. *Recommended practice*
- Where the customs authorities exercise their right to examine goods declared for customs transit, they should limit the extent of the examination to that deemed necessary to ensure compliance with the laws and regulations which the customs are responsible for enforcing.
20. *Standard*
- The customs authorities at the office of departure shall take all necessary action to enable the office of destination to identify the consignment and to detect any unauthorized interference.
21. *Standard*
- When a consignment is conveyed in a transport unit, customs seals shall be affixed to the transport unit itself provided that the transport unit is so constructed and equipped that:
- (a) customs seals can be simply and effectively affixed to it;
 - (b) no goods can be removed from or introduced into, the sealed part of the transport unit without leaving visible traces of tampering or without breaking the customs seal;
 - (c) it contains no concealed spaces where goods may be hidden;
 - (d) all spaces capable of holding goods are readily accessible for customs inspection.
- Such transport units shall also have been approved for the transport of goods under customs seal.
- Note 1
- Transport units are approved for the transport of goods under customs seal pursuant to various international agreements such as the Customs Convention on containers, done at Geneva on 18 May 1956, the Customs Convention on the international transport of goods under cover of TIR carnets,

done at Geneva on 15 January 1959, the Unité technique des chemins de fer, concluded at Berne in May 1886, 1960 edition, and the regulations (21 November 1963 version) of the Central Rhine Commission concerning the sealing of Rhine navigation vessels. They may be approved in the future pursuant to agreements which may supersede the foregoing. Additional arrangements for approval may be made by countries by bilateral or multilateral agreement for transport units to be used for the purposes of customs transit solely in their territories, for example in respect of containers which have an internal volume of less than one cubic metre but which in all other respects qualify for customs treatment as containers.

Note

In certain circumstances customs authorities may decide to seal transport units which have not been approved for the transport of goods under customs seal when they are satisfied that the units, when sealed, are sufficiently secure.

22.

Standard

When the consignment is conveyed in a transport unit which cannot be effectively sealed, identification shall be assured and unauthorized interference rendered readily detectable, either by affixing customs seals to individual packages, by affixing identification marks, by describing the goods, by reference to samples, plans, sketches or photographs attached to the goods declaration, by full examination of the goods and recording the results thereof on the goods declaration, or by customs escort.

Note

The precise action which the customs authorities may decide to take when goods are to be transported in a transport unit which cannot be effectively sealed will depend upon the individual circumstances of each case, taking account of factors such as the nature of the goods and their packing, and the potential import or export duties and taxes involved.

(d) Additional control measures

23.

Standard

Only when they consider such a measure to be indispensable shall the customs authorities:

(a) require goods to follow a prescribed itinerary; or

(b) require goods to be transported under customs escort.

24.

Recommended practice

When the customs authorities prescribe a time limit for the production of the goods at a specified customs office they should take account of the circumstances in which the customs transit operation will take place.

Customs seals and identification marks

25.

Standard

Customs seals and fastenings used in the application of customs transit shall fulfil the minimum requirements laid down in Appendix III to this Annex.

26.

Recommended practice

Customs seals and identification marks affixed by foreign customs authorities should be accepted for the purposes of the customs transit operation unless they are considered not to be sufficient or secure or the customs authorities proceed to an examination of the goods. When foreign customs seals and fastenings have been accepted in a customs territory they should be afforded the same legal protection in that territory as national seals and fastenings.

Termination of customs transit

27.

Standard

National legislation shall not, in respect of the termination of a customs transit operation, require more than that the goods and the relevant goods declaration be presented at the office of destination within any time limit fixed, without the goods having undergone any change and without having been used, and with customs seals or identification marks intact.

Note 1

The controls carried out for the purposes mentioned above by the office of destination may vary according to the circumstances of each individual customs transit operation. The customs authorities generally, however, satisfy themselves that any seals and fastenings or identification marks are intact, may verify that the transport unit, if any, is otherwise secure and may carry out either a summary or a detailed examination of the goods themselves. The examination of the goods may take place, for example, in connection with the placing of the goods under another customs procedure.

Note 2

National legislation may provide that accidents and other unforeseen events *en route* affecting the customs transit operation be reported to, and verified

by, the customs or other competent authorities closest to the scene of the accident or other event.

28. *Standard*

When it has been established to the satisfaction of the competent customs authorities that the person concerned has fulfilled his obligations, any security given shall be discharged without delay.

29. *Recommended practice*

Failure to follow a prescribed itinerary or to comply with a prescribed time limit should not entail the collection of any import or export duties potentially chargeable provided the customs authorities are satisfied that all other requirements have been met.

30. *Standard*

Exemption from the payment of the import or export duties and taxes normally chargeable shall be granted when it is established to the satisfaction of the customs authorities that goods being transported under customs transit have been destroyed or irrecoverably lost by accident or by *force majeure*, or are short for reasons due to their nature.

Note

As the customs authorities may require, remnants of such goods may be:

- (a) cleared for home use in their existing state as if they had been imported in that state; or
- (b) re-exported; or
- (c) abandoned free of all expenses to the revenue; or
- (d) destroyed or rendered commercially valueless under customs control without expense to the revenue;

International agreements relating to customs transit

31. *Recommended practice*

Contracting Parties should give careful consideration to the possibility of acceding to:

- the Customs Convention on the international transit of goods (ITI Convention), Vienna, 7 June 1971,
- the Customs Convention on the international transport of goods under cover of TIR carnets (TIR Convention), Geneva, 15 January 1959,

- the Customs Convention on the ATA carnet for the temporary admission of goods (ATA Convention), Brussels 6 December 1961,

and of adhering to any international instruments that may supersede them.

Note

ATA carnets can be accepted for the transit of goods under temporary admission which have to be conveyed to or from their destination under customs control, either in the country of temporary admission or through a country or countries between those of exportation and importation.

32. *Recommended practice*

Contracting Parties which are not in a position to adhere to the international instruments enumerated in recommended practice 31 should, when drawing up bilateral or multilateral agreements with a view to setting up an international customs transit procedure, take account therein of standards and recommended practices 1 to 30 in the present Annex and, in addition, incorporate in the agreements the following specific provisions:

- (1) where goods are transported in a transport unit meeting the requirements set out in standard 21, and where the person concerned so requests and gives the assurance that the transport unit will, at a subsequent stage of the transport operation, be placed under a customs transit procedure requiring a customs seal, the customs authorities at the office of loading should:
 - satisfy themselves of the accuracy of the accompanying documents approved by the bilateral or multilateral agreement and describing the contents of the transport unit,
 - seal the transport unit,
 - record on the accompanying documents the name of the office of loading, details of the customs seals affixed and of the date of affixing.
- (2) when the goods are subsequently declared for customs transit, the customs authorities at the office of departure should, unless in exceptional circumstances they deem it necessary to examine the goods, accept the seals affixed by the office of loading and the accompanying documents referred to in (1) above;
- (3) common goods declaration forms for customs transit should be accepted in each customs territory involved; such forms should be based on the model shown in Appendix I to this Annex taking account of the notes contained in Appendix II;
- (4) security, where required, should be given and accepted in the form of a guarantee valid and enforceable in each customs territory involved, evidence of the existence of such guarantee being provided either by the goods declaration form for customs transit or by another document;

(5) without prejudice to their right to examine the goods, the customs authorities should, as a rule, limit the extent of the formalities to be carried out at offices *en route* to the following:

— at offices where goods are imported into the customs territory the customs authorities should satisfy themselves that the goods declaration is in order, that any customs seals and fastenings or identification marks previously affixed are intact and, where appropriate, that the transport unit is secure, and that, where required, a guarantee is in force; they should then endorse the goods declaration accordingly,

— at offices where goods leave the customs territory, the customs authorities should satisfy themselves that any customs seals and fastenings or identification marks are intact and, where necessary, that the transport unit is secure; they should then endorse the goods declaration accordingly;

(6) when an office *en route* removes a customs seal or identification mark, for example, in order to examine the goods, it should record details of the new cus-

toms seals or identification marks on the goods declaration accompanying the goods;

(7) formalities at offices *en route* should be further reduced, or completely abolished, the discharge of the obligations incurred under customs transit being given by the competent authorities in respect of the entire customs transit operation;

(8) arrangements should be made for measures of mutual assistance between the customs administrations of the countries concerned with regard to verification of the accuracy of the documents describing goods transported under customs transit and of the authenticity of customs seals.

Information concerning customs transit

33.

Standard

The customs authorities shall ensure that all relevant information concerning customs transit is readily available to any person interested.

Consignor (name and address)		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; padding: 5px;"> Office of departure </td> <td style="width: 50%; padding: 5px;"> Date No </td> </tr> </table>		Office of departure	Date No
Office of departure	Date No				
Consignee (name and postal address)		Declarant (name and address)			
Delivery address		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; padding: 5px;"> Country whence consigned </td> <td style="width: 50%; padding: 5px;"> Country of destination </td> </tr> </table>		Country whence consigned	Country of destination
Country whence consigned	Country of destination				
Place of loading	Pier, warehouse, etc.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; padding: 5px;"> Document attached </td> <td style="width: 50%; padding: 5px;"> Official use </td> </tr> </table>		Document attached	Official use
Document attached	Official use				
Via	Mode and means of transport	Seals, etc. affixed by ☐ Customs ☐ Declarant			
Office of destination					
Transport unit (type, identification No); Marks and numbers of packages or items	Number and kind of packages; Description of goods	Commodity No	Gross weight (kg)		
Total number of packages		Total gross weight (kg)			
<i>(National administrative requirements)</i>		<i>(Security details)</i> I, the undersigned, declare that the particulars given in this declaration are true and correct and accept responsibility for fulfilment of the obligations incurred under this customs transit operation in accordance with the conditions prescribed by the competent authorities			
		Place, date and signature of declarant			

1st TRANSIT COUNTRY	Office of entry Stamp I have verified that the packages etc. specified in this declaration conform to the description given and that they are undamaged. Seals <table border="1"> <tr> <td>☐</td> <td>on means of transport</td> <td>☐</td> <td>intact</td> </tr> <tr> <td>☐</td> <td>on packages</td> <td>☐</td> <td>affixed</td> </tr> </table> Date, signature	☐	on means of transport	☐	intact	☐	on packages	☐	affixed	Office of exit Stamp Means of transport/packages exported with seals intact. National transit requirements satisfied. Date, signature
☐	on means of transport	☐	intact							
☐	on packages	☐	affixed							
2nd TRANSIT COUNTRY	Office of entry Stamp Means of transport/packages imported with seals intact. Documents checked. Additional seals Numbers <table border="1"> <tr> <td>☐</td> <td>No</td> <td>☐</td> <td>Yes</td> </tr> </table> Date, signature	☐	No	☐	Yes	Office of exit Stamp Means of transport/packages exported with seals intact. National transit requirements satisfied. Date, signature				
☐	No	☐	Yes							
3rd TRANSIT COUNTRY	Office of entry Stamp Means of transport/packages imported with seals intact. Documents checked. Additional seals Numbers <table border="1"> <tr> <td>☐</td> <td>No</td> <td>☐</td> <td>Yes</td> </tr> </table> Date, signature	☐	No	☐	Yes	Office of exit Stamp Means of transport/packages exported with seals intact. National transit requirements satisfied. Date, signature				
☐	No	☐	Yes							
COUNTRY OF DESTI- NATION	Office of entry Stamp Means of transport/packages imported with seals intact. Documents checked. ☐ Transferred to office of final destination ☐ Transit operation completed Date, signature	Office of final destination Stamp Means of transport/packages received with seals intact. Documents checked. Transit operation completed Date, signature								

APPENDIX II

NOTES

- (1) The size of the model goods declaration for customs transit is the international ISO size A4 (210 × 297 mm, 8·27 × 11·69 inches). The form should be provided with a 10 mm top margin and a 20 mm lefthand filing margin. Line spacing should be based on multiples of 4·24 mm (1/6 inch) and width-spacing on multiples of 2·54 mm (1/10 inch). The layout should be in conformity with the ECE layout key, as illustrated in Appendix I. Minor deviations in the exact size of boxes, etc. are permissible if required for particular reasons in the issuing country, such as the existence of non-metric measurement systems, features of national aligned systems of documents, etc.
- (2) Countries may determine standards concerning the weight per square metre of the paper, and the use of a machine-turned background to prevent falsification.
- (3) The guiding words included in the model goods declaration for customs transit are intended to indicate the nature of the information which should appear in a given place. In cases where national legislation makes it necessary, each country remains free to replace these words in its national form by such wording as it considers more appropriate provided that this wording does not affect the nature of the information as indicated in the model goods declaration for customs transit.
- (4) In addition it is open to administrations to omit from their forms items which they do not require. The space which thus becomes vacant may be used for official purposes.
- (5) The model is so designed that particulars relating only to international customs transit are placed on the reserve side of the form and thus can be omitted for other applications.
- (6) The following comments refer to the boxes in the model form:

Consignor (name and address)

This box is intended to show the name and address of the sender of goods. If goods from several consignors are covered by a single declaration reference is made to appended documents.

Consignee (name and postal address)

The upper part of this box is intended to show the mail address of the consignee of goods; the lower part of it under the heading 'delivery address' is intended to specify the address where the goods are to be delivered, if differing from the mail address.

Declarant (name and address)

This term means the natural or legal person who signs the customs transit declaration or in whose name it is signed.

Country whence consigned

This box is intended to show the country from which the goods are sent, viz. the export country.

Country of destination

This means the country of final destination of goods, after the customs transit operation.

Place of loading ⁽¹⁾

This means the place of departure where the goods are actually loaded onto the means of transport.

Pier, warehouse, etc. ⁽¹⁾

This box is intended to show — when desirable — the place where the goods are stored before being loaded, which is of particular interest if goods are exported from customs warehouse, etc.

Via ⁽¹⁾

Under 'via' are mentioned the places where customs frontiers are crossed, the places where a change in mode or means of transport occurs, etc.

Mode and means of transport ⁽¹⁾

Information should be given of the mode and means of transport used for each part of the transport, by indicating ship's name, registration number of railway wagon or road vehicle, etc. as relevant. In intermodal transport, these data might have to be entered during the course of the transport.

Office of destination ⁽¹⁾

This means the name of the customs office at which the customs transit operation is terminated.

Documents attached

The declarant should list in this box such documents, e.g. certificates of origin and of sanitary control, goods manifests, which are attached to the declaration.

Official use

This box is intended for any information related to the control of the packages, etc.

Seals, etc. affixed by customs/declarant

This space is intended for indicating the number of seals, etc. affixed and their numbers or other identification details. The appropriate box shall be marked to indicate whether the seals, etc. were affixed by the customs themselves or by the declarant.

Transport unit (type, identification No), marks and numbers of packages or items

This area is intended for identification particulars for transport units (e.g. container type and identification No) or for the goods, such as shipping marks, leading numbers and consecutive numbers, or address marking.

Number and kind of packages/description of goods

This area is intended for particulars of the number and kind of the packages and a description of the goods either in common trade terms or, if possible, using the terminology of the customs or freight tariffs applicable.

Commodity No

When possible the relevant number of the applicable statistical commodity list or customs tariff should be given, as in most cases these numbers, or parts of them, are used world-wide, and this would aid in identifying the commodity.

⁽¹⁾ The design of these boxes can be adjusted according to the requirements under a particular application or for inclusion in a one-run system of aligned forms.

Gross weight (kg)

The gross weight of the goods should be given in kilograms.

National administrative requirements

This box is set aside to provide space for any additional details required by administrations, such as name of driver, prescribed itinerary or time limit. It may also be used for official indications relating to the office of destination.

Security details

Details concerning the security provided, e.g. case deposit, guarantee, should be given in this box.

Place, date and signature of declarant

The text of the declaration in this box can be changed, as appropriate, to reflect national legislation, bilateral or multilateral agreements.

As regards the boxes on the back of the customs transit declaration, these are intended as examples only and will have to be adjusted according to the procedure envisaged under a bilateral or multilateral customs transit agreement.

*APPENDIX III***MINIMUM REQUIREMENTS TO BE MET BY CUSTOMS SEALS AND FASTENINGS**

Customs seals and fastenings shall meet the following minimum requirements:

(1) General requirements in respect of seals and fastenings

The seals and fastenings, together, shall

- (a) be strong and durable;
- (b) be capable of being affixed easily and quickly;
- (c) be capable of being readily checked and identified;
- (d) not permit removal or undoing without breaking or tampering without leaving traces;
- (e) not permit use more than once;
- (f) be made as difficult as possible to copy or counterfeit.

(2) Physical specification of seals

- (a) the shape and size of the seal shall be such that any identifying marks are readily legible;
- (b) each eyelet in a seal shall be of size corresponding to that of the fastening used, and shall be positioned so that the fastening will be held firmly in place when the seal is closed;
- (c) the material used shall be sufficiently strong to prevent accidental breakage, early deterioration (due to weather conditions, chemical action, etc.) or undetectable tampering;
- (d) the material used shall be selected by reference to the sealing system used.

(3) Physical specification of fastenings

- (a) the fastening shall be strong and durable and resistant to weather and corrosion;
- (b) the length of the fastening used shall not enable a sealed aperture to be opened or partly opened without the seal or fastening being broken or otherwise showing obvious damage;
- (c) the material used shall be selected by reference to the sealing system used.

(4) Identification marks

The seal or fastening, as appropriate, shall be marked:

- (a) to show that it is a customs seal, by application of the word 'customs' preferably in one of the official languages of the Council (English or French);
 - (b) to show the country which applied the seal, preferably by means of the sign used to indicate the country of registration of motor vehicles in international traffic;
 - (c) to enable the customs office by which the seal was affixed, or under whose authority it was affixed, to be identified, for example, by means of code letters or numbers.
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ANNEX E.6

ANNEX CONCERNING TEMPORARY ADMISSION FOR INWARD PROCESSING

Introduction

The national legislations of most countries contain provisions allowing conditional relief from import duties and taxes to be granted in respect of goods that are to be re-exported after having undergone specified manufacturing, processing or repair. The customs procedure which reflects these provisions is that of temporary admission for inward processing.

The main purpose of this customs procedure is to make it possible for national enterprises to offer their products or services on foreign markets at competitive prices and thereby to help to provide more employment opportunities for national labour.

However, temporary admission for inward processing may be made subject to the condition that the proposed operations shall be beneficial to the national economy and shall not conflict with the interests of national producers of goods identical or similar to those in respect of which admission is requested.

As a general rule, temporary admission for inward processing involves total conditional relief from import duties and taxes. However, import duties and taxes may be charged on waste deriving from the processing or manufacturing of the goods.

National legislations usually require that the goods exported shall have been obtained from the goods imported.

In some cases, however, authority may be given for the utilization of goods equivalent to those temporarily admitted for inward processing (equivalents).

Within the context of temporary admission for inward processing, exemption from import duties and taxes may be granted in respect of goods used up during the production of the exported goods without actually being contained in them.

Definitions

For the purposes of this Annex:

- (a) the term 'temporary admission for inward processing' means the customs procedure under which certain goods can be brought into a customs territory conditionally relieved from payment of import duties and taxes; such goods must be intended for re-exportation within a specific period after having undergone manufacturing, processing or repair;

- (b) the term 'import duties and taxes' means the customs duties and all other duties, taxes, fees or other charges which are collected on or in connection with the importation of goods, but not including fees and charges which are limited in amount to the approximate cost of services rendered;
- (c) the term 'compensating products' means the products obtained during or as a result of the manufacturing, processing or repair of the goods temporarily admitted for inward processing;
- (d) the term 'customs control' means the measures applied to ensure compliance with the laws and regulations which the customs are responsible for enforcing;
- (e) the term 'security' means that which ensures to the satisfaction of the customs that an obligation to the customs will be fulfilled. Security is described as 'general' when it ensures that the obligations arising from several operations will be fulfilled;
- (f) The term 'person' means both natural and legal persons, unless the context otherwise requires.

Principle

1. *Standard*

Temporary admission for inward processing shall be governed by the provisions of this Annex.

Field of application

2. *Standard*

National legislation shall specify the circumstances in which temporary admission for inward processing may be granted and shall lay down the requirements which must be met.

Notes

1. The circumstances in which temporary admission for inward processing is allowed may be set out in general terms and/or in detail.
2. Exemption from import duties and taxes may be accorded in respect of goods such as catalysts and accelerators or retarders of chemical reactions which, on being used to obtain compensating products, disappear entirely or partially during such use without actually being contained in those pro-

ducts. The exemption may be granted only in so far as the compensating products obtained are exported. However, it does not normally extend to mere aids to manufacture, such as lubricants.

3. The right to import goods temporarily for inward processing may be made subject to the condition that the proposed processing operations are regarded by the competent authorities as beneficial to the national economy.

4. The right to import goods temporarily for inward processing may be reserved to persons established in the customs territory.

5. Operations allowed under the temporary admission for inward processing procedure may be carried out in premises designated as warehouses for inward processing.

The main features of these arrangements may be:

- the requirements as to the location and layout of inward processing warehouses will be laid down by the competent authorities,
- declaration for home use of a specified proportion of the compensating products obtained is authorized,
- examination of the goods to be used, and of the compensating products to be removed from the warehouse, will generally be carried out in the warehouse.

3.

Standard

Goods temporarily admitted for inward processing shall be afforded total conditional relief from import duties and taxes. However, import duties and taxes may be assessed on waste deriving from the processing or manufacturing of goods temporarily admitted for inward processing that is not re-exported or treated in such a way as to render it commercially valueless.

Notes

1. National legislation may provide that waste having commercial value shall be assessed either on the basis of its own tariff description or on the basis of the tariff description of the goods from which it is derived.

2. National legislation may provide that import duties and taxes shall not be charged on waste within certain percentage limits or on waste that is irrecoverable or unusable.

4.

Standard

Temporary admission for inward processing shall not be limited to goods imported directly from abroad but shall also be granted for goods ex customs transit, ex customs warehouse or from a free port or a free zone.

5.

Recommended practice

Temporary admission for inward processing should not be refused solely on the grounds of the country of origin of the goods, the country whence consigned or the country of destination.

6.

Standard

The right to import goods temporarily for inward processing shall not be limited to the owner of the imported goods.

7.

Recommended practice

When, in the execution of a contract entered into with a person established abroad, the goods to be used are supplied by that person, temporary admission for inward processing should not be made subject to the condition that goods equivalent to those to be imported are not available in the customs territory of importation.

8.

Recommended practice

The possibility of determining the presence of the imported goods in the compensating products should not be imposed as a necessary condition of temporary admission for inward processing when the identity of the goods can be established during the processing operations by customs control or when the procedure is terminated by the exportation of products obtained from the treatment of goods, identical in description, quality and technical characteristics to those temporarily admitted for inward processing.

Temporary admission of goods for inward processing

(a) *Formalities prior to temporary admission for inward processing*

9.

Standard

National legislation shall specify the circumstances in which prior authority is required for temporary admission for inward processing and the authorities empowered to grant such authority.

10.

Recommended practice

Persons who carry on large-scale and continuous temporary admission for inward processing operations should be granted a general authorization covering such operations.

11.

Standard

Where goods temporarily admitted for inward processing are to undergo manufacturing or processing, the

competent authorities shall fix the rate of yield of the operation by reference to the actual conditions under which it is effected. The description, quality and quantity of the various compensating products shall be specified upon fixing that rate.

12. *Recommended practice*

Where the inward processing operations:

- relate to goods whose characteristics remain reasonably constant,
- are customarily carried out under clearly defined technical conditions, and
- give compensating products of constant quality,

the competent authorities should lay down standard rates of yield applicable to the operations.

(b) *Declaration for temporary admission for inward processing*

13. *Standard*

National legislation shall specify the conditions under which goods temporarily admitted for inward processing shall be produced at the competent customs office and a goods declaration shall be lodged.

14. *Recommended practice*

The national forms used on temporary admission for inward processing should be harmonized with those used for the goods declaration for home use.

(c) *Security*

15. *Standard*

The forms in which security is to be provided on temporary admission for inward processing shall be laid down in national legislation or determined by the customs authorities in accordance with national legislation.

16. *Recommended practice*

The choice between the various acceptable forms of security should be left to the declarant.

17. *Standard*

The customs authorities shall, in accordance with national legislation, determine the amount in which security is to be provided when goods are temporarily admitted for inward processing.

18. *Recommended practice*

The amount of the security to be provided when goods are temporarily admitted for inward processing should

not exceed the amount of the import duties and taxes from which the goods are conditionally relieved.

Note

This recommended practice does not prevent the amount of the security from being determined on the basis of a single rate where the goods fall in a wide range of tariff headings.

19. *Standard*

Persons who regularly use the temporary admission for inward processing procedure at one or more customs offices in a given customs territory shall be authorized to provide general security.

20. *Recommended practice*

Customs authorities should waive the requirement for security where they are satisfied that payment of any sums that might fall due can be ensured by other means.

(d) *Examination of the goods*

21. *Recommended practice*

At the request of the importer, and for reasons deemed valid by the customs authorities, the latter should, so far as possible, allow goods that are to be temporarily admitted for inward processing to be examined on private premises, the expenses entailed by such examination being borne by the importer.

(e) *Identification measures*

22. *Standard*

The requirements relating to the identification of goods temporarily admitted for inward processing shall be laid down by the customs authorities, due account being taken of the nature of the goods, of the operation to be carried out and of the magnitude of the interests involved.

Note

For the identification of goods temporarily admitted for inward processing, the customs authorities may rely on foreign seals affixed to the goods, on marks, numbers or other indications permanently affixed to them, on the description of the goods or scale plans or photographs, or have recourse to sampling, to the affixing of customs marks (seals, stamps, perforations, etc.). The customs authorities may also have recourse to the importers' records.

Stay of the goods in the customs territory

23. *Standard*

The time limit for temporary admission for inward processing shall be fixed, in each case, by reference to

the time necessary to complete the processing operations, up to the maximum period, if any, laid down in national legislation.

24. *Recommended practice*

At the request of the person concerned, and for reasons deemed valid by the customs authorities, the latter should extend the period initially fixed.

25. *Standard*

At the request of the customs authorities, the persons concerned shall keep records from which the use of the goods temporarily admitted for inward processing can be checked.

26. *Standard*

The customs authorities shall have the right to require that any person accorded the benefit of this procedure shall allow them to check on his premises, at any time, the goods temporarily admitted for inward processing and also the compensating products.

27. *Recommended practice*

The competent authorities should allow part of the processing operations provided for to be carried out by a person other than the person accorded temporary admission for inward processing facilities, without the latter having to transfer ownership of the goods temporarily admitted for inward processing but on condition that, for the entire duration of the operations, he remain responsible to the customs for compliance with the conditions under which processing facilities were allowed

28. *Recommended practice*

Provision should be made for continuing temporary admission for inward processing in the event of transfer of ownership of the imported goods and the compensation products to a third person, provided that that person assumes the obligations of the importer.

**Termination of temporary admission
for inward processing**

29. *Standard*

National legislation shall specify the conditions under which the compensating products shall be produced at the competent customs office and a goods declaration shall be lodged.

Note

National legislation may prescribe that the goods declaration shall contain the particulars needed to permit discharge of the temporary admission for inward processing declaration with respect to the goods that have been utilized.

(a) *Re-exportation*

30. *Standard*

Provision shall be made to permit compensating goods to be exported through a customs office other than that through which the goods temporarily admitted for inward processing were imported.

31. *Standard*

Provision shall be made to permit temporary admission for inward processing to be terminated by exportation of the compensating products in one or more consignments.

32. *Recommended practice*

At the request of the exporter, and for reasons deemed valid by the customs authorities, the latter should, so far as possible, allow compensating products for re-exportation to be examined on private premises, the expenses entailed by such examination being borne by the exporter.

33. *Standard*

Upon request by the person concerned the competent authorities shall authorize the re-exportation of the goods in the same state as imported, with termination of temporary admission for inward processing.

34. *Standard*

Provision shall be made for terminating temporary admission for inward processing by placing the compensating products in a free port or free zone.

(b) *Other methods of disposal*

35. *Recommended practice*

Provision should be made for terminating temporary admission for inward processing by placing the compensating products in a customs warehouse with a view to subsequent exportation or other authorized disposal.

36. *Recommended practice*

Provisions should be made for terminating temporary admission for inward processing by placing the goods under a customs transit procedure with a view to their subsequent exportation or other authorized disposal.

37. *Standard*

Provision shall be made for terminating temporary admission for inward processing by declaring the imported goods or the compensating products for home use, subject to compliance with the conditions and formalities applicable in such case.

38.

Standard

National legislation shall specify the point in time to be taken into consideration for the purpose of determining the value and quantity of goods declared for home use and also the rates of the import duties and taxes applicable to them.

Note

In the event of declaration for home use of compensating products that have been sent abroad for supplementary processing, account may be taken in calculating the import duties and taxes, besides those applicable to the goods initially used, of the difference between:

- (a) the amount of the import duties and taxes that would be chargeable on the products reimported after supplementary processing; and
- (b) the amount of the import duties and taxes that would be chargeable on the products temporarily exported for supplementary processing if they were imported directly from the country in which such processing had taken place.

39.

Recommended practice

National legislation should provide that the amount of import duties and taxes applicable in the case where the compensating products are not exported shall not exceed the amount of import duties and taxes applicable to the goods temporarily admitted for inward processing.

40.

Recommended practice

Provision should be made for terminating temporary admission for inward processing in respect of goods lost as a consequence of the nature of the goods, in so far as the compensating products are exported, provided that such loss is duly established to the satisfaction of the customs authorities.

Note

National legislation may lay down standard loss percentages for specified categories of goods temporarily admitted for inward processing.

41.

Standard

Provision shall be made for temporary admission for inward processing to be terminated where, at the request of the person concerned, the goods temporarily admitted for inward processing or the compensating products are abandoned to the revenue or destroyed or rendered commercially valueless under customs control, as the customs authorities may decide. Such abandonment or destruction shall not entail any cost to the revenue.

Any waste or scrap remaining after destruction shall be liable, if taken into home use, to the import duties and taxes that would be applicable to such waste or scrap imported in that state.

42.

Standard

Goods temporarily admitted for inward processing, and compensating products, which are destroyed or irrecoverably lost by accident or *force majeure* shall not be subjected to import duties and taxes, provided that such destruction or loss is duly established to the satisfaction of the customs authorities.

Any waste or scrap remaining after destruction shall be liable, if taken into home use, to the import duties and taxes that would be applicable to such waste or scrap imported in that state.

43.

Recommended practice

The products obtained from the treatment of imported or domestic goods identical in description, quality and technical characteristics to those temporarily admitted for inward processing should be deemed to be compensating products for the purposes of this Annex (setting-off with equivalent goods).

Note

Where setting-off with equivalent goods occurs in circumstances that so warrant, the competent authorities may allow, as compensating products, goods exported before importation of the goods which benefit from the temporary admission for inward processing procedure.

Discharge of security

44.

Standard

Any security furnished shall be discharged as soon as possible after temporary admission for inward processing has been terminated.

Information concerning temporary admission for inward processing

45.

Standard

The customs authorities shall ensure that all relevant information regarding temporary admission for inward processing is readily available to any person interested.

ANNEX E.8

ANNEX CONCERNING TEMPORARY EXPORTATION
FOR OUTWARD PROCESSING

Introduction

Most States have made provision in their national legislation for total or partial exemption from import duties and taxes when goods which are re-imported after manufacturing, processing or repair abroad are declared for home use. The customs procedure which provides for this exemption is that of temporary exportation for outward processing.

The application of this procedure may be made subject to the condition that the processing operations envisaged are regarded by the competent authorities as not detrimental to national interests.

The exemption granted on the re-importation of the goods processed abroad is usually partial; however, it may be total, in particular where repairs have been carried out abroad free of charge.

Definitions

For the purposes of this Annex:

- (a) the term 'temporary exportation for outward processing' means the customs procedure under which goods which are in free circulation in a customs territory may be temporarily exported for manufacturing, processing, or repair abroad and then re-imported with total or partial exemption from import duties and taxes;
- (b) the term 'goods in free circulation' means goods which may be disposed of without customs restriction;
- (c) the term 'import duties and taxes' means the customs duties and all other duties, taxes, free of other charges which are collected on or in connection with the importation of goods, but not including fees and charges which are limited in amount to the approximate cost of services rendered;
- (d) the term 'compensating products' means the products obtained abroad during or as a result of the manufacturing, processing or repair of the goods temporarily exported for outward processing;
- (e) the term 'customs control' means the measures applied to ensure compliance with the laws and regulations which the customs are responsible for enforcing;
- (f) the term 'person' means both natural and legal persons, unless the context otherwise requires.

Principle

1. *Standard*

Temporary exportation for outward processing shall be governed by the provisions of this Annex.

Field of application

2. *Standard*

National legislation shall specify the circumstances in which temporary exportation for outward processing may be allowed and shall lay down the requirements which must be met.

Notes

1. The circumstances in which temporary exportation for outward processing is allowed may be set out in general terms and/or in detail.

2. Temporary exportation for outward processing may be made subject to the condition that the processing operations envisaged are not detrimental to national interests.

3. The customs authorities may require a person exporting goods temporarily for outward processing to specify the processing or manufacturing operation which the goods are to undergo abroad.

3. *Recommended practice*

Temporary exportation for outward processing should not be refused solely on the grounds that the goods are to be processed in a given country.

4. *Standard*

Temporary exportation of goods for outward processing shall not be restricted to the owner of the goods.

Temporary exportation of the goods

(a) *Formalities prior to temporary exportation of the goods*5. *Standard*

Where temporary exportation for outward processing is subject to prior authority, national legislation shall

specify the circumstances in which such authority is required and the authorities empowered to grant it.

6. *Recommended practice*

Persons who carry on large-scale and continuous temporary exportation for outward processing operations involving the same type of goods should be granted a general authorization covering such operations

7. *Recommended practice*

Where such action will facilitate a temporary exportation for outward processing operation or the competent authorities deem it necessary, these authorities should fix a rate of yield for that operation. The description, quality and quantity of the various compensating products shall be specified upon fixing that rate.

Notes

1. In order to fix the rate of yield, the customs authorities may take as a basis the conditions under which the operation is carried out, in so far as these are known. They may require production of the contracts with the foreign undertaking which is to carry out the processing or manufacturing. They may also take as a basis the rates of yield fixed by the customs authorities in the country in which the processing operations are to be carried out.

2. Standard rates of yield may be fixed when the outward processing operations:

- relate to goods whose characteristics remain reasonably constant,
- are customarily carried out under clearly defined technical conditions, and
- give compensating products of constant quality

(b) *Declaration for temporary exportation*

8. *Standard*

National legislation shall specify the conditions under which goods to be temporarily exported for outward processing shall be produced at the competent customs office and a goods declaration (outwards) shall be lodged.

9. *Recommended practice*

Customs authorities should allow the goods declaration (outwards) form to be used for making out the declaration for the temporary exportation of goods for outward processing.

10. *Recommended practice*

If special forms are used for making out the declaration for the temporary exportation of goods for outward processing, they should be harmonized with the form used for the goods declaration (outwards).

(c) *Examination of the goods*

11. *Recommended practice*

At the request of the declarant and for reasons deemed valid by the customs authorities, the latter should, so far as possible, allow goods that are to be temporarily exported for outward processing to be examined on private premises; the expenses entailed by such examination may be charged to the declarant.

(d) *Identification measures*

12. *Standard*

The requirements relating to the identification of goods to be temporarily exported for outward processing shall be laid down by the customs authorities, due account being taken, for example, of the nature of the goods and of the operation to be carried out.

Notes

1. For the identification of goods to be temporarily exported for outward processing, the customs authorities may affix customs marks (seals, stamps, perforations, etc.), or rely on marks, numbers or other indications permanently affixed to the goods or on the description of the goods, scale plans or photographs, or take samples.

2. The customs authorities may also allow identification of the goods to be ensured by production, at the time of importation of the compensating products, of a written declaration by the importer concerning the identity of the goods contained in those products supported, as appropriate, by the commercial documents relating to the operation in question.

13. *Recommended practice*

Where no other identification measure is feasible, the customs authorities should make use of an information document conforming to the model in Appendix I to this Annex provided that the processing or manufacturing is to be carried out in the customs territory of a Contracting Party that has agreed to take part in the use of information documents in accordance with the principles set out in Appendix I to this Annex.

Duration of temporary exportation

14. *Standard*

Where customs authorities impose a time limit for temporary exportation for outward processing, this time limit shall be fixed by reference to the time necessary to complete the processing operations, up to the maximum period, if any, laid down in the national legislation.

15. *Recommended practice*

At the request of the person concerned, and for reasons deemed valid by the customs authorities, the latter should extend the period initially fixed.

Importation of compensating products16. *Standard*

National legislation shall specify the conditions under which the compensating products shall be produced at the competent customs office and a goods declaration shall be lodged.

Notes

1. National legislation may prescribe that the goods declaration shall contain the particulars needed to permit discharge of the temporary exportation for outward processing declaration concerning the goods utilized.

2. National legislation may provide that the products obtained abroad from the treatment of goods identical in description, quality and technical characteristics to those temporarily exported for outward processing shall be deemed to be compensating products for the purposes of this Annex (setting-off with equivalent goods).

17. *Recommended practice*

Provision should be made to permit compensating products to be imported through a competent customs office other than that through which the goods were temporarily exported for outward processing.

18. *Standard*

Provision shall be made to permit compensating products to be imported in one or more consignments.

19. *Recommended practice*

At the request of the importer, and for reasons deemed valid by the customs authorities, the latter should, so far as possible, allow imported compensating products to be examined on private premises; the expenses entailed by such examination may be charged to the importer.

20. *Standard*

At the request of the person concerned, the competent authorities shall, under the conditions laid down by national legislation, allow goods temporarily exported for outward processing to be re-imported with total exemption from import duties and taxes if they could not undergo the manufacturing, processing or repair for which they were sent abroad and are returned to the exporter in the same state.

This exemption shall not apply to import duties and taxes which have been repaid or remitted in connection with the temporary exportation of the goods for outward processing.

21. *Standard*

Unless national legislation requires the re-importation of goods temporarily exported for outward processing, provision shall be made for terminating temporary exportation for outward processing by declaring the goods for outright exportation subject to compliance with the conditions and formalities applicable in such case.

**Import duties and taxes
applicable to compensating products**22. *Standard*

National legislation shall specify the extent of the exemption from import duties and taxes granted when compensating products are taken into home use, and the method of calculation of that exemption.

Note

In the case of partial exemption, the assessment of import duties and taxes may be based on the value added by the processing of the goods abroad. It may also be made by deducting from the amount of the import duties and taxes applicable to the compensating products the amount of the import duties and taxes that would be charged on the goods temporarily exported for outward processing that were used to obtain the compensating products if these goods were imported from the country where they were processed in the state in which they were exported to that country. The rates used to calculate the deduction are those in force at the time determined for the purpose of taking the compensating products into home use; however, where the rates to be taken into consideration under this rule are higher than those applicable to the compensating products, the deduction may be calculated at the rates applicable to those products.

23. *Standard*

The exemption from import duties and taxes provided for in respect of compensating products shall not apply to duties and taxes which have been repaid or remitted in connection with the temporary exportation of the goods for outward processing.

24. *Recommended practice*

Where goods temporarily exported for outward processing have been repaired abroad free of charge, pro-

vision should be made for them to be re-imported with total exemption from import duties and taxes on the conditions laid down in national legislation.

25. *Recommended practice*

The exemption from import duties and taxes should be granted if the compensating products were placed in a customs warehouse or a free zone before being declared for home use.

26. *Recommended practice*

The exemption from import duties and taxes should be granted if the compensating products were placed under a temporary admission procedure before being declared for home use.

27. *Recommended practice*

The exemption from import duties and taxes should be granted if the ownership of the compensating products is

transferred before they are taken into home use, provided that they are taken into home use in the name or for the account of the person who placed the goods under the temporary exportation for outward processing procedure.

Note

Certain internal taxes may become chargeable because of the transfer of ownership of the goods.

**Information concerning temporary exportation
for outward processing**

28. *Standard*

The customs authorities shall ensure that all relevant information regarding temporary exportation for outward processing is readily available to any person interested.

INFORMATION DOCUMENT TO FACILITATE THE TEMPORARY EXPORTATION OF GOODS SENT
FROM ONE COUNTRY FOR MANUFACTURE, PROCESSING OR REPAIR IN ANOTHER

1

*Before completing this form
please read note on page 4.*

(1) Unused lines or boxes must be struck out or the word 'nil' written across them.
(2) Delete if inapplicable.

TO BE COMPLETED AT IMPORTATION (1)

(1) Unused lines or boxes must be struck out or the word 'nil' written across them.
(2) Delete if inapplicable.

TO BE COMPLETED AT RE-EXPORTATION (1)

TO BE COMPLETED AT RE-EXPORTATION (1)

[illegible]

(1) Unused lines or boxes must be struck out or the word 'nil' written across them.

(2) Delete if inapplicable.

For official use only

Note for the use of the information document

1. The exporter must ensure that, subject to any conditions they may lay down, the customs authorities of the country of temporary importation are in a position to establish the identity of the goods.
2. The duly completed information document (ID) must be presented to the customs authorities whenever the goods are cleared.
3. If the goods are to be re-imported in split consignments the following procedure applies.
 - (a) *Temporary exportation*
The exporter produces the ID in duplicate. The customs certify both copies (Part I) and return them to the exporter who sends the original ID to the importer who keeps it until the last split re-exportation. The exporter keeps the duplicate ID.
 - (b) *Temporary importation*
The importer produces the original ID to the customs who certify Part II and return the ID to him.
 - (c) *Split re-exportation*
The re-exporter completes an additional Part III (including box G) and produces it to the customs together with the original ID. The customs certify the additional Part III after checking it against the ID. The re-exporter sends the additional Part III to re-importer.
 - (d) *Split re-importation*
The re-importer produces the additional Part III and his copy of the ID to the customs for checking against each other.
 - (e) *Last split re-exportation*
The re-exporter completes Part III of the original ID (including box G). The customs certify the original ID and return it to the re-exporter who sends it to the re-importer.
 - (f) *Last split re-importation*
The re-importer produces both copies of the ID to the customs.

*APPENDIX II***PRINCIPLES GOVERNING THE USE OF THE INFORMATION DOCUMENT**

- (1) The information document may be used when it would not be possible to identify the goods on re-importation by the usual means of control (seals, marks, samples, etc.) or to accept a written declaration by the re-importer concerning the identity of the goods.
 - (2) The exporter should ensure that, subject to any condition they may lay down, the customs authorities of the country of temporary importation are in a position to establish the identity of the goods.
 - (3) When an information document has been certified by the customs authorities of the country of temporary exportation, the customs authorities of the country of temporary importation should give the required certification.
 - (4) Customs authorities of the country of temporary importation should endeavour to complete the information document whenever requested to do so, even if the goods in question are not imported under a temporary admission procedure (e.g. because they are not liable to import duties and taxes).
 - (5) It would be open to the customs administrations of the countries concerned to reach agreement on modifications in the form or use the information document to cover cases where exceptional difficulty in the identification of goods on their re-importation renders this necessary.
-