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## I

*(Acts whose publication is obligatory)*

## COUNCIL REGULATION (EEC) No 991/87

of 23 March 1987

on the application of Decision No 3/86 of the EEC-Austria Joint Committee supplementing and amending Protocol No 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation with a view to simplifying the documentation relating to evidence of origin

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

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

Having regard to the proposal from the Commission,

Whereas an Agreement between the European Economic Community and the Republic of Austria <sup>(1)</sup> was signed on 22 July 1972 and entered into force on 1 January 1973;

Whereas, by virtue of Article 28 of Protocol No 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation, which forms an integral part of the above Agreement, the

Joint Committee has adopted Decision No 3/86 supplementing and amending that Protocol;

Whereas it is necessary to apply that Decision in the Community,

HAS ADOPTED THIS REGULATION:

*Article 1*

Decision No 3/86 of the EEC-Austria Joint Committee shall apply in the Community.

The text of the Decision is attached to this Regulation.

*Article 2*

This Regulation shall enter into force on 1 July 1987.

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

Done at Brussels, 23 March 1987

*For the Council*

*The President*

H. DE CROO

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<sup>(1)</sup> OJ No L 300, 31. 12. 1972, p. 2.

**DECISION No 3/86 OF THE EEC-AUSTRIA JOINT COMMITTEE**  
**of 10 December 1986**

**supplementing and amending Protocol No 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation with a view to simplifying the documentation relating to evidence of origin**

THE JOINT COMMITTEE,

Having regard to the Agreement between the European Economic Community and the Republic of Austria signed in Brussels on 22 July 1972,

Having regard to Protocol No 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation <sup>(1)</sup>, and in particular Articles 16 and 28 thereof,

Whereas a major simplification of the documentation used to provide evidence of the originating status of goods can be achieved by replacing the declaration by the exporter on form EUR. 2 by a declaration by the exporter on the invoice;

Whereas the formalities relating to the issue of the EUR. 1 movement certificate can be considerably alleviated for exporters who frequently export goods of which the originating status is assumed to remain constant for a long period by introducing a 'long-term EUR. 1 certificate' valid for a maximum of one year;

Whereas the conditions and details for easing and simplifying the formalities must be laid down,

HAS DECIDED AS FOLLOWS:

*Article 1*

Protocol No 3 to the Agreement between the European Economic Community and the Republic of Austria is hereby amended as follows:

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

'1. Originating products within the meaning of this Protocol shall, on importation into the Community or into Austria benefit from the Agreement upon submission of either:

- (a) an EUR. 1 movement certificate, hereinafter referred to as "an EUR. 1 certificate" or an EUR. 1 certificate, valid for a long term, and invoices referring to such certificate. A specimen of the EUR. 1 certificate is given in Annex V to this Protocol; or
- (b) an invoice bearing the exporter's declaration given in Annex VI to this Protocol, provided the consignment consisting of one or several packages contains originating products of a total value not exceeding 4 000 ECU'.

2. Article 10 (4) is deleted; paragraphs 5 and 6 shall be renumbered 4 and 5.

3. Article 13 is replaced by the following:

*'Article 13*

1. By way of derogation from Articles 9 (1) to (7) and 10 (1), (4) and (5) of this Protocol, a simplified procedure for the issue of EUR. 1 certificates shall be applicable under the provisions below.

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

3. In addition, the customs authorities may authorize an approved exporter to draw up EUR. 1 certificates, valid for a maximum period of one year from the date of issue hereinafter referred to as "LT-certificates".

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<sup>(1)</sup> OJ No L 323, 11. 12. 1984, p. 4.

The authorization shall be granted only where the originating status of the goods to be exported is expected to remain unchanged for the period of validity of the LT certificate. If any goods are no longer covered by the LT certificate, the approved exporter shall immediately inform the customs authorities who gave the authorization.

4. The customs authorities in the exporting State may declare certain categories of goods ineligible for the special treatment provided for in paragraphs 2 and 3.

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

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

6. The authorization referred to in paragraph 2 shall stipulate, at the choice of customs authorities, that Box 11, "customs endorsement", of the EUR. 1 certificate must:

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

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

7. In the cases referred to in paragraph 6 (a), one of the following phrases shall be entered in box 7, "Remarks", of the EUR. 1 certificate: "Simplified procedure", "Forenklet procedure", "Vereinfachtes Verfahren", "Απλουστευμένη διαδικασία", "Procédure simplifiée", "Procedura simplificata", "Vereenvoudigde procedure", "Procedimiento simplificado", "Yksinkertaistettu menettely", "Einföldun afgreidslu", "Forenklet prosedyre", "Procedimento simplificado", "Förenklad procedur". The approved exporter shall if necessary indicate in Box 13, "Request for verification", the name and address of the customs authority competent to verify the EUR. 1 certificate.

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

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

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

The approved exporter shall not be required to refer in Box 8 and Box 9 of the LT certificate to the marks and numbers and number and kind of packages and the gross weight (kg) or other measure (litres, m<sup>3</sup>, etc.) Box 8 must however contain a description and designation of the goods which is sufficiently precise to allow for their identification.

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

- (a) the conditions under which the applications for EUR. 1 certificates or for LT certificates are made;
- (b) the conditions under which these applications as well as a copy of LT certificates and of the invoices referring to an LT certificate are kept for at least two years; in the case of LT certificates or invoices referring to an LT certificate, this period begins from the date of expiry of validity of the certificate. These provisions shall also apply to the EUR. 1 certificates or LT certificates and the invoices referring to an LT certificate, used under the conditions laid down in the second subparagraph of Article 9 (3) of this Protocol;
- (c) in the cases referred to in paragraph 6 (b), the customs authorities competent to carry out the subsequent verification referred to in Article 17.

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

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

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

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

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

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

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

12. In the framework of the simplified procedure for the LT certificate, invoices which satisfy the conditions of paragraph 11 and which are transmitted by the telecommunications network or by computer

network shall be accepted by the customs of the importing country as evidence of the originating status of the goods imported in accordance with the procedures laid down by the customs authorities there.

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

14. Should the customs authority of the country of export identify any certificate and/or associated invoice which is invalid in relation to any goods supplied under the provisions of this Article, they shall immediately notify the customs authorities of the importing country of the facts.'

4. The text of Article 14 is replaced by the following:

*'Article 14*

The declaration referred to in Article 8 (1) (b) shall be made out by the exporter in the form given in Annex VI to this Protocol in one of the languages in which the Agreement is drawn up. It shall be typed or stamped and signed by hand. The exporter must keep a copy of the invoice bearing the said declaration for not less than two years.'

5. The following is inserted as Article 15a:

*'Article 15a*

1. The exporter or his representative shall submit with his request for an EUR. 1 certificate any appropriate supporting document proving that the goods to be exported qualify for the issue of an EUR. 1 certificate.

He shall undertake to submit at the request of the appropriate authorities, any supplementary evidence they may require for the purpose of establishing the correctness of the originating status of the goods eligible for preferential treatment and shall undertake to agree to any inspection of his accounts and to any check on the processes of the obtaining of the above goods, carried out by the said authorities.

2. Exporters must keep for not less than two years the supporting documents referred to in paragraph 1.

3. The provisions of paragraphs 1 and 2 shall apply *mutatis mutandis* in the case of the use of the procedures laid down in Article 13 (2) and (3) and of the declaration referred to in Article 8 (1) (b).'

## 6. Article 16 is amended as follows:

- (a) in paragraph 1 the words 'the exporter's declarations made on forms EUR. 2' are replaced by the words 'the exporter's declarations made on invoices';
- (b) the second subparagraph of paragraph 4 is deleted.

## 7. Article 17 is amended as follows:

- (a) in paragraph 1 the words 'forms EUR. 2' are replaced by the words 'exporter's declarations made on invoices';
- (b) paragraph 2 is replaced by the following:

'2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing State shall return the EUR. 1 certificate and the invoice, if it has been submitted, or the invoice referring to an LT certificate, or the invoice bearing the exporter's declaration or a copy of those documents, to the customs authorities of the exporting State, giving, where appropriate, the reasons of substance or form for an inquiry.

The customs authorities shall forward, in support of the request for *a posteriori* verification, any documents and information that have been obtained suggesting that the particulars given on the EUR. 1 certificate or the invoice are inaccurate.

If the customs authorities of the importing State decide to suspend the provisions of the Agreement while awaiting the results of the verification, they shall offer to release the goods to the importer subject to any precautionary measures judged necessary.';

- (c) in the first subparagraph of paragraph 3, the words 'whether the disputed EUR. 1 certificate or form EUR. 2 applies to the goods actually exported' are replaced by the words 'whether the documents returned under paragraph 2 apply to the goods actually exported'.
8. In the first subparagraph of Article 23 (1), the words 'an EUR. 1 certificate or a form EUR. 2' are replaced by the words 'an EUR. 1 certificate, an LT certificate or the invoices referring to the LT certificate, or an invoice bearing the exporter's declaration'.
9. The following explanatory note is inserted in Annex I:

## 'Note 6a — Article 8 (1)

The facility of using, under this Protocol, the invoice as evidence of the originating status of the goods, shall be extended to the delivery note or any other commercial document which describes the goods concerned in sufficient detail to enable them to be identified.

In the case of products sent by post which, within the meaning of Article 8 (2), are not considered as importations by way of trade, the declaration of the originating status can also be made on the customs declaration C2/CP3 or on a sheet of paper annexed to that declaration'.

10. In the third subparagraph of Note 8, the words 'for which an EUR. 1 certificate is issued or a form EUR. 2 is made out' are replaced by the words 'for which an EUR. 1 certificate, an LT certificate or the invoices referring to the LT certificate, or an invoice bearing the exporter's declaration is issued or made out'.

11. Annex VI is replaced by the Annex hereto.

## Article 2

The EUR. 2 forms fulfilling the conditions set out in Article 8 (1) (b) and Article 14 of Protocol No 3 to the Agreement between the European Economic Community and the Republic of Austria as in force on 30 June 1987 may continue to be completed and accepted until 30 June 1988.

## Article 3

This Decision shall enter into force on 1 July 1987.

Done at Brussels, 10 December 1986.

For the Joint Committee

The Chairman

P. BENAVIDES

## ANNEX

## 'ANNEX VI

## Declaration referred to in Article 8 (1) (b)

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

..... <sup>(2)</sup>

and that the country of origin of the goods is

..... <sup>(2)</sup> <sup>(3)</sup>.

.....  
(Place and date)

.....  
(Signature)

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

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

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

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

## COUNCIL REGULATION (EEC) No 992/87

of 23 March 1987

on the application of Decision No 3/86 of the EEC-Finland Joint Committee supplementing and amending Protocol No 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation with a view to simplifying the documentation relating to evidence of origin

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Joint Committee has adopted Decision No 3/86 supplementing and amending that Protocol;

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

Whereas it is necessary to apply that Decision in the Community,

Having regard to the proposal from the Commission,

HAS ADOPTED THIS REGULATION:

*Article 1*

Whereas an Agreement between the European Economic Community and the Republic of Finland <sup>(1)</sup> was signed on 5 October 1973 and entered into force on 1 January 1974;

Decision No 3/86 of the EEC-Finland Joint Committee shall apply in the Community.

The text of the Decision is attached to this Regulation.

Whereas, by virtue of Article 28 of Protocol No 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation, which forms an integral part of the above Agreement, the

*Article 2*

This Regulation shall enter into force on 1 July 1987.

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

Done at Brussels, 23 March 1987

*For the Council**The President*

H. DE CROO

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<sup>(1)</sup> OJ No L 328, 28. 11. 1973, p. 2.

## DECISION No 3/86 OF THE EEC-FINLAND JOINT COMMITTEE

of 11 December 1986

supplementing and amending Protocol No 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation with a view to simplifying the documentation relating to evidence of origin

THE JOINT COMMITTEE,

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

Having regard to Protocol No 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation <sup>(1)</sup>, and in particular Articles 16 and 28 thereof,

Whereas a major simplification of the documentation used to provide evidence of the originating status of goods can be achieved by replacing the declaration by the exporter on form EUR. 2 by a declaration by the exporter on the invoice;

Whereas the formalities relating to the issue of the EUR. 1 movement certificate can be considerably alleviated for exporters who frequently export goods of which the originating status is assumed to remain constant for a long period by introducing a 'long-term EUR. 1 certificate' valid for a maximum of one year;

Whereas the conditions and details for easing and simplifying the formalities must be laid down,

HAS DECIDED AS FOLLOWS:

*Article 1*

Protocol No 3 to the Agreement between the European Economic Community and the Republic of Finland is hereby amended as follows:

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

'1. Originating products within the meaning of this Protocol shall, on importation into the Community or into Finland benefit from the Agreement upon submission of either:

- (a) an EUR. 1 movement certificate, hereinafter referred to as "an EUR. 1 certificate" or an EUR. 1 certificate, valid for a long term, and invoices referring to such certificate. A specimen of the EUR. 1 certificate is given in Annex V to this Protocol; or
- (b) an invoice bearing the exporter's declaration given in Annex VI to this Protocol, provided the consignment consisting of one or several packages contains originating products of a total value not exceeding 4 000 ECU'.

2. Article 10 (4) is deleted; paragraphs 5 and 6 shall be renumbered 4 and 5.

3. Article 13 is replaced by the following:

*'Article 13*

1. By way of derogation from Articles 9 (1) to (7) and 10 (1), (4) and (5) of this Protocol, a simplified procedure for the issue of EUR. 1 certificates shall be applicable under the provisions below.

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

3. In addition, the customs authorities may authorize an approved exporter to draw up EUR. 1 certificates, valid for a maximum period of one year from the date of issue hereinafter referred to as "LT-certificates".

<sup>(1)</sup> OJ No L 323, 11. 12. 1984, p. 67.

The authorization shall be granted only where the originating status of the goods to be exported is expected to remain unchanged for the period of validity of the LT certificate. If any goods are no longer covered by the LT certificate, the approved exporter shall immediately inform the customs authorities who gave the authorization.

4. The customs authorities in the exporting State may declare certain categories of goods ineligible for the special treatment provided for in paragraphs 2 and 3.

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

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

6. The authorization referred to in paragraph 2 shall stipulate, at the choice of customs authorities, that Box 11, "customs endorsement", of the EUR. 1 certificate must:

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

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

7. In the cases referred to in paragraph 6 (a), one of the following phrases shall be entered in box 7, "Remarks", of the EUR. 1 certificate: "Simplified procedure", "Forenklet procedure", "Vereinfachtes Verfahren", "Απλουστευμένη διαδικασία", "Procédure simplifiée", "Procedura simplificata", "Vereenvoudigde procedure", "Procedimiento simplificado", "Yksinkertaistettu menettely", "Einföldun afgreidslu", "Forenklet prosedyre", "Procedimento simplificado", "Förenklad procedur". The approved exporter shall if necessary indicate in Box 13, "Request for verification", the name and address of the customs authority competent to verify the EUR. 1 certificate.

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

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

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

The approved exporter shall not be required to refer in Box 8 and Box 9 of the LT certificate to the marks and numbers and number and kind of packages and the gross weight (kg) or other measure (litres, m<sup>3</sup>, etc.) Box 8 must however contain a description and designation of the goods which is sufficiently precise to allow for their identification.

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

- (a) the conditions under which the applications for EUR. 1 certificates or for LT certificates are made;
- (b) the conditions under which these applications as well as a copy of LT certificates and of the invoices referring to an LT certificate are kept for at least two years; in the case of LT certificates or invoices referring to an LT certificate, this period begins from the date of expiry of validity of the certificate. These provisions shall also apply to the EUR. 1 certificates or LT certificates and the invoices referring to an LT certificate, used under the conditions laid down in the second subparagraph of Article 9 (3) of this Protocol;
- (c) in the cases referred to in paragraph 6 (b), the customs authorities competent to carry out the subsequent verification referred to in Article 17.

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

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

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

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

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

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

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

12. In the framework of the simplified procedure for the LT certificate, invoices which satisfy the conditions of paragraph 11 and which are transmitted by the telecommunications network or by computer

network shall be accepted by the customs of the importing country as evidence of the originating status of the goods imported in accordance with the procedures laid down by the customs authorities there.

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

14. Should the customs authority of the country of export identify any certificate and/or associated invoice which is invalid in relation to any goods supplied under the provisions of this Article, they shall immediately notify the customs authorities of the importing country of the facts.'

4. The text of Article 14 is replaced by the following:

*'Article 14*

The declaration referred to in Article 8 (1) (b) shall be made out by the exporter in the form given in Annex VI to this Protocol in one of the languages in which the Agreement is drawn up. It shall be typed or stamped and signed by hand. The exporter must keep a copy of the invoice bearing the said declaration for not less than two years.'

5. The following is inserted as Article 15a:

*'Article 15a*

1. The exporter or his representative shall submit with his request for an EUR. 1 certificate any appropriate supporting document proving that the goods to be exported qualify for the issue of an EUR. 1 certificate.

He shall undertake to submit at the request of the appropriate authorities, any supplementary evidence they may require for the purpose of establishing the correctness of the originating status of the goods eligible for preferential treatment and shall undertake to agree to any inspection of his accounts and to any check on the processes of the obtaining of the above goods, carried out by the said authorities.

2. Exporters must keep for not less than two years the supporting documents referred to in paragraph 1.

3. The provisions of paragraphs 1 and 2 shall apply *mutatis mutandis* in the case of the use of the procedures laid down in Article 13 (2) and (3) and of the declaration referred to in Article 8 (1) (b).'

## 6. Article 16 is amended as follows:

- (a) in paragraph 1 the words 'the exporter's declarations made on forms EUR. 2' are replaced by the words 'the exporter's declarations made on invoices';
- (b) the second subparagraph of paragraph 4 is deleted.

## 7. Article 17 is amended as follows:

- (a) in paragraph 1 the words 'forms EUR. 2' are replaced by the words 'exporter's declarations made on invoices';

- (b) paragraph 2 is replaced by the following:

'2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing State shall return the EUR. 1 certificate and the invoice, if it has been submitted, or the invoice referring to an LT certificate, or the invoice bearing the exporter's declaration or a copy of those documents, to the customs authorities of the exporting State, giving, where appropriate, the reasons of substance or form for an inquiry.

The customs authorities shall forward, in support of the request for *a posteriori* verification, any documents and information that have been obtained suggesting that the particulars given on the EUR. 1 certificate or the invoice are inaccurate.

If the customs authorities of the importing State decide to suspend the provisions of the Agreement while awaiting the results of the verification, they shall offer to release the goods to the importer subject to any precautionary measures judged necessary.';

- (c) in the first subparagraph of paragraph 3, the words 'whether the disputed EUR. 1 certificate or form EUR. 2 applies to the goods actually exported' are replaced by the words 'whether the documents returned under paragraph 2 apply to the goods actually exported'.

- 8. In the first subparagraph of Article 23 (1), the words 'an EUR. 1 certificate or a form EUR. 2' are replaced by the words 'an EUR. 1 certificate, an LT certificate or the invoices referring to the LT certificate, or an invoice bearing the exporter's declaration'.

- 9. The following explanatory note is inserted in Annex I:

## 'Note 6a — Article 8 (1)

The facility of using, under this Protocol, the invoice as evidence of the originating status of the goods, shall be extended to the delivery note or any other commercial document which describes the goods concerned in sufficient detail to enable them to be identified.

In the case of products sent by post which, within the meaning of Article 8 (2), are not considered as importations by way of trade, the declaration of the originating status can also be made on the customs declaration C2/CP3 or on a sheet of paper annexed to that declaration'.

- 10. In the third subparagraph of Note 8, the words 'for which an EUR. 1 certificate is issued or a form EUR. 2 is made out' are replaced by the words 'for which an EUR. 1 certificate, an LT certificate or the invoices referring to the LT certificate, or an invoice bearing the exporter's declaration is issued or made out'.

- 11. Annex VI is replaced by the Annex hereto.

*Article 2*

The EUR. 2 forms fulfilling the conditions set out in Article 8 (1) (b) and Article 14 of Protocol No 3 to the Agreement between the European Economic Community and the Republic of Finland as in force on 30 June 1987 may continue to be completed and accepted until 30 June 1988.

*Article 3*

This Decision shall enter into force on 1 July 1987.

Done at Brussels, 11 December 1986.

*For the Joint Committee*

*The Chairman*

P. BENAVIDES

## ANNEX

## 'ANNEX VI

## Declaration referred to in Article 8 (1) (b)

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

..... <sup>(2)</sup>

and that the country of origin of the goods is

..... <sup>(2)</sup> <sup>(3)</sup>.

.....  
(Place and date)

.....  
(Signature)

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

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

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

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

## COUNCIL REGULATION (EEC) No 993/87

of 23 March 1987

on the application of Decision No 3/86 of the EEC-Norway Joint Committee supplementing and amending Protocol No 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation with a view to simplifying the documentation relating to evidence of origin

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Joint Committee has adopted Decision No 3/86 supplementing and amending that Protocol;

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

Whereas it is necessary to apply that Decision in the Community,

Having regard to the proposal from the Commission,

HAS ADOPTED THIS REGULATION:

*Article 1*

Whereas an Agreement between the European Economic Community and the Kingdom of Norway <sup>(1)</sup> was signed on 14 May 1973 and entered into force on 1 July 1973;

Decision No 3/86 of the EEC-Norway Joint Committee shall apply in the Community.

The text of the Decision is attached to this Regulation.

Whereas, by virtue of Article 28 of Protocol No 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation, which forms an integral part of the above Agreement, the

*Article 2*

This Regulation shall enter into force on 1 July 1987.

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

Done at Brussels, 23 March 1987

*For the Council**The President*

H. DE CROO

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<sup>(1)</sup> OJ No L 171, 27. 6. 1973, p. 2.

**DECISION No 3/86 OF THE EEC-NORWAY JOINT COMMITTEE**  
**of 15 December 1986**

**supplementing and amending Protocol No 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation with a view to simplifying the documentation relating to evidence of origin**

THE JOINT COMMITTEE,

Having regard to the Agreement between the European Economic Community and the Kingdom of Norway signed in Brussels on 14 May 1973,

Having regard to Protocol No 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation <sup>(1)</sup>, and in particular Articles 16 and 28 thereof,

Whereas a major simplification of the documentation used to provide evidence of the originating status of goods can be achieved by replacing the declaration by the exporter on form EUR. 2 by a declaration by the exporter on the invoice;

Whereas the formalities relating to the issue of the EUR. 1 movement certificate can be considerably alleviated for exporters who frequently export goods of which the originating status is assumed to remain constant for a long period by introducing a 'long-term EUR. 1 certificate' valid for a maximum of one year;

Whereas the conditions and details for easing and simplifying the formalities must be laid down,

HAS DECIDED AS FOLLOWS:

*Article 1*

Protocol No 3 to the Agreement between the European Economic Community and the Kingdom of Norway is hereby amended as follows:

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

'1. Originating products within the meaning of this Protocol shall, on importation into the Community or into Norway benefit from the Agreement upon submission of either:

- (a) an EUR. 1 movement certificate, hereinafter referred to as "an EUR. 1 certificate" or an EUR. 1 certificate, valid for a long term, and invoices referring to such certificate. A specimen of the EUR. 1 certificate is given in Annex V to this Protocol; or
- (b) an invoice bearing the exporter's declaration given in Annex VI to this Protocol, provided the consignment consisting of one or several packages contains originating products of a total value not exceeding 4 000 ECU'.

2. Article 10 (4) is deleted; paragraphs 5 and 6 shall be renumbered 4 and 5.

3. Article 13 is replaced by the following:

*'Article 13*

1. By way of derogation from Articles 9 (1) to (7) and 10 (1), (4) and (5) of this Protocol, a simplified procedure for the issue of EUR. 1 certificates shall be applicable under the provisions below.

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

3. In addition, the customs authorities may authorize an approved exporter to draw up EUR. 1 certificates, valid for a maximum period of one year from the date of issue hereinafter referred to as 'LT-certificates'. The

<sup>(1)</sup> OJ No L 323, 11. 12. 1984, p. 129.

authorization shall be granted only where the originating status of the goods to be exported is expected to remain unchanged for the period of validity of the LT certificate. If any goods are no longer covered by the LT certificate, the approved exporter shall immediately inform the customs authorities who gave the authorization.

4. The customs authorities in the exporting State may declare certain categories of goods ineligible for the special treatment provided for in paragraphs 2 and 3.

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

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

6. The authorization referred to in paragraph 2 shall stipulate, at the choice of customs authorities, that Box 11, "customs endorsement", of the EUR. 1 certificate must:

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

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

7. In the cases referred to in paragraph 6 (a), one of the following phrases shall be entered in box 7, "Remarks", of the EUR. 1 certificate: "Simplified procedure", "Forenklet procedure", "Vereinfachtes Verfahren", "Απλουστευμένη διαδικασία", "Procédure simplifiée", "Procedura simplificata", "Vereenvoudigde procedure", "Procedimiento simplificado", "Yksinkertaistettu menettely", "Einföldun afgreidslu", "Forenklet prosedyre", "Procedimento simplificado", "Förenklad procedur". The approved exporter shall if necessary indicate in Box 13, "Request for verification", the name and address of the customs authority competent to verify the EUR. 1 certificate.

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

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

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

The approved exporter shall not be required to refer in Box 8 and Box 9 of the LT certificate to the marks and numbers and number and kind of packages and the gross weight (kg) or other measure (litres, m<sup>3</sup>, etc.) Box 8 must however contain a description and designation of the goods which is sufficiently precise to allow for their identification.

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

- (a) the conditions under which the applications for EUR. 1 certificates or for LT certificates are made;
- (b) the conditions under which these applications as well as a copy of LT certificates and of the invoices referring to an LT certificate are kept for at least two years; in the case of LT certificates or invoices referring to an LT certificate, this period begins from the date of expiry of validity of the certificate. These provisions shall also apply to the EUR. 1 certificates or LT certificates and the invoices referring to an LT certificate, used under the conditions laid down in the second subparagraph of Article 9 (3) of this Protocol;
- (c) in the cases referred to in paragraph 6 (b), the customs authorities competent to carry out the subsequent verification referred to in Article 17.

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

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

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

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

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

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

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

12. In the framework of the simplified procedure for the LT certificate, invoices which satisfy the conditions of paragraph 11 and which are transmitted by the telecommunications network or by computer

network shall be accepted by the customs of the importing country as evidence of the originating status of the goods imported in accordance with the procedures laid down by the customs authorities there.

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

14. Should the customs authority of the country of export identify any certificate and/or associated invoice which is invalid in relation to any goods supplied under the provisions of this Article, they shall immediately notify the customs authorities of the importing country of the facts.'

4. The text of Article 14 is replaced by the following:

*'Article 14*

The declaration referred to in Article 8 (1) (b) shall be made out by the exporter in the form given in Annex VI to this Protocol in one of the languages in which the Agreement is drawn up. It shall be typed or stamped and signed by hand. The exporter must keep a copy of the invoice bearing the said declaration for not less than two years.'

5. The following is inserted as Article 15a:

*'Article 15a*

1. The exporter or his representative shall submit with his request for an EUR. 1 certificate any appropriate supporting document proving that the goods to be exported qualify for the issue of an EUR. 1 certificate.

He shall undertake to submit at the request of the appropriate authorities, any supplementary evidence they may require for the purpose of establishing the correctness of the originating status of the goods eligible for preferential treatment and shall undertake to agree to any inspection of his accounts and to any check on the processes of the obtaining of the above goods, carried out by the said authorities.

2. Exporters must keep for not less than two years the supporting documents referred to in paragraph 1.

3. The provisions of paragraphs 1 and 2 shall apply *mutatis mutandis* in the case of the use of the procedures laid down in Article 13 (2) and (3) and of the declaration referred to in Article 8 (1) (b).'

## 6. Article 16 is amended as follows:

- (a) in paragraph 1 the words 'the exporter's declarations made on forms EUR. 2' are replaced by the words 'the exporter's declarations made on invoices';
- (b) the second subparagraph of paragraph 4 is deleted.

## 7. Article 17 is amended as follows:

- (a) in paragraph 1 the words 'forms EUR. 2' are replaced by the words 'exporter's declarations made on invoices';
- (b) paragraph 2 is replaced by the following:

'2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing State shall return the EUR. 1 certificate and the invoice, if it has been submitted, or the invoice referring to an LT certificate, or the invoice bearing the exporter's declaration or a copy of those documents, to the customs authorities of the exporting State, giving, where appropriate, the reasons of substance or form for an inquiry.

The customs authorities shall forward, in support of the request for *a posteriori* verification, any documents and information that have been obtained suggesting that the particulars given on the EUR. 1 certificate or the invoice are inaccurate.

If the customs authorities of the importing State decide to suspend the provisions of the Agreement while awaiting the results of the verification, they shall offer to release the goods to the importer subject to any precautionary measures judged necessary.';

- (c) in the first subparagraph of paragraph 3, the words 'whether the disputed EUR. 1 certificate or form EUR. 2 applies to the goods actually exported' are replaced by the words 'whether the documents returned under paragraph 2 apply to the goods actually exported'.

## 8. In the first subparagraph of Article 23 (1), the words 'an EUR. 1 certificate or a form EUR. 2' are replaced by the words 'an EUR. 1 certificate, an LT certificate or the invoices referring to the LT certificate, or an invoice bearing the exporter's declaration'.

## 9. The following explanatory note is inserted in Annex I:

## 'Note 6a — Article 8 (1)

The facility of using, under this Protocol, the invoice as evidence of the originating status of the goods, shall be extended to the delivery note or any other commercial document which describes the goods concerned in sufficient detail to enable them to be identified.

In the case of products sent by post which, within the meaning of Article 8 (2), are not considered as importations by way of trade, the declaration of the originating status can also be made on the customs declaration C2/CP3 or on a sheet of paper annexed to that declaration'.

- 10. In the third subparagraph of Note 8, the words 'for which an EUR. 1 certificate is issued or a form EUR. 2 is made out' are replaced by the words 'for which an EUR. 1 certificate, an LT certificate or the invoices referring to the LT certificate, or an invoice bearing the exporter's declaration is issued or made out'.

## 11. Annex VI is replaced by the Annex hereto.

*Article 2*

The EUR. 2 forms fulfilling the conditions set out in Article 8 (1) (b) and Article 14 of Protocol No 3 to the Agreement between the European Economic Community and the Kingdom of Norway as in force on 30 June 1987 may continue to be completed and accepted until 30 June 1988.

*Article 3*

This Decision shall enter into force on 1 July 1987.

Done at Brussels, 15 December 1986.

*For the Joint Committee*

*The Chairman*

P. BENAVIDES

## ANNEX

## ANNEX VI

## Declaration referred to in Article 8 (1) (b)

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

..... <sup>(2)</sup>

and that the country of origin of the goods is

..... <sup>(2)</sup> <sup>(3)</sup>.

.....  
(Place and date)

.....  
(Signature)

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

---

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

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

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

## COUNCIL REGULATION (EEC) No 994/87

of 23 March 1987

on the application of Decision No 3/86 of the EEC-Sweden Joint Committee supplementing and amending Protocol No 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation with a view to simplifying the documentation relating to evidence of origin

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

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

Having regard to the proposal from the Commission,

Whereas an Agreement between the European Economic Community and the Kingdom of Sweden <sup>(1)</sup> was signed on 22 July 1972 and entered into force on 1 January 1973;

Whereas, by virtue of Article 28 of Protocol No 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation, which forms an integral part of the above Agreement, the

Joint Committee has adopted Decision No 3/86 supplementing and amending that Protocol;

Whereas it is necessary to apply that Decision in the Community,

HAS ADOPTED THIS REGULATION:

*Article 1*

Decision No 3/86 of the EEC-Sweden Joint Committee shall apply in the Community.

The text of the Decision is attached to this Regulation.

*Article 2*

This Regulation shall enter into force on 1 July 1987.

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

Done at Brussels, 23 March 1987

*For the Council*

*The President*

H. DE CROO

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<sup>(1)</sup> OJ No L 300, 31. 12. 1972, p. 97.

## DECISION No 3/86 OF THE EEC-SWEDEN JOINT COMMITTEE

of 8 December 1986

supplementing and amending Protocol No 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation with a view to simplifying the documentation relating to evidence of origin

THE JOINT COMMITTEE,

Having regard to the Agreement between the European Economic Community and the Kingdom of Sweden signed in Brussels on 22 July 1972,

Having regard to Protocol No 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation <sup>(1)</sup>, and in particular Articles 16 and 28 thereof,

Whereas a major simplification of the documentation used to provide evidence of the originating status of goods can be achieved by replacing the declaration by the exporter on form EUR. 2 by a declaration by the exporter on the invoice;

Whereas the formalities relating to the issue of the EUR. 1 movement certificate can be considerably alleviated for exporters who frequently export goods of which the originating status is assumed to remain constant for a long period by introducing a 'long-term EUR. 1 certificate' valid for a maximum of one year;

Whereas the conditions and details for easing and simplifying the formalities must be laid down,

HAS DECIDED AS FOLLOWS:

*Article 1*

Protocol No 3 to the Agreement between the European Economic Community and the Kingdom of Sweden is hereby amended as follows:

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

'1. Originating products within the meaning of this Protocol shall, on importation into the Community or into Sweden benefit from the Agreement upon submission of either:

- (a) an EUR. 1 movement certificate, hereinafter referred to as "an EUR. 1 certificate" or an EUR. 1 certificate, valid for a long term, and invoices referring to such certificate. A specimen of the EUR. 1 certificate is given in Annex V to this Protocol; or
- (b) an invoice bearing the exporter's declaration given in Annex VI to this Protocol, provided the consignment consisting of one or several packages contains originating products of a total value not exceeding 4 000 ECU'.

2. Article 10 (4) is deleted; paragraphs 5 and 6 shall be renumbered 4 and 5.

3. Article 13 is replaced by the following:

*'Article 13*

1. By way of derogation from Articles 9 (1) to (7) and 10 (1), (4) and (5) of this Protocol, a simplified procedure for the issue of EUR. 1 certificates shall be applicable under the provisions below.

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

3. In addition, the customs authorities may authorize an approved exporter to draw up EUR. 1 certificates, valid for a maximum period of one year from the date of issue hereinafter referred to as 'LT-certificates'. The

<sup>(1)</sup> OJ No L 323, 11. 12. 1984, p. 253.

authorization shall be granted only where the originating status of the goods to be exported is expected to remain unchanged for the period of validity of the LT certificate. If any goods are no longer covered by the LT certificate, the approved exporter shall immediately inform the customs authorities who gave the authorization.

4. The customs authorities in the exporting State may declare certain categories of goods ineligible for the special treatment provided for in paragraphs 2 and 3.

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

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

6. The authorization referred to in paragraph 2 shall stipulate, at the choice of customs authorities, that Box 11, "customs endorsement", of the EUR. 1 certificate must:

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

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

7. In the cases referred to in paragraph 6 (a), one of the following phrases shall be entered in box 7, "Remarks", of the EUR. 1 certificate: "Simplified procedure", "Forenklet procedure", "Vereinfachtes Verfahren", "Απλουστευμένη διαδικασία", "Procédure simplifiée", "Procedura simplificata", "Vereenvoudigde procedure", "Procedimiento simplificado", "Yksinkertaistettu menettely", "Einföldun afgreidslu", "Forenklet prosedyre", "Procedimento simplificado", "Förenklad procedur". The approved exporter shall if necessary indicate in Box 13, "Request for verification", the name and address of the customs authority competent to verify the EUR. 1 certificate.

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

"LT certificate valid until ..." (date indicated in Arabic numerals),  
 "LT-certificat gyldigt indtil ...",  
 "LT-Certificat gültig bis ...",  
 "πιστοποιητικό LT ισχύον μέχρι ...",  
 "certificato LT valido fino a ...",  
 "certificat LT valable jusqu'au ...",  
 "LT skírteini gildir til ...",  
 "certificado LT válido hasta el ...",  
 "LT-certificaat geldig tot en met ...",  
 "LT-certifikät gyldig intil ...",  
 "LT-todistus voimassa ... saakka",  
 "LT certifikat giltigt till ...",  
 "certificado LT valido até ...",  
 and a reference to the authorization under which the relevant LT certificate has been issued.

The approved exporter shall not be required to refer in Box 8 and Box 9 of the LT certificate to the marks and numbers and number and kind of packages and the gross weight (kg) or other measure (litres, m<sup>3</sup>, etc.) Box 8 must however contain a description and designation of the goods which is sufficiently precise to allow for their identification.

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

- (a) the conditions under which the applications for EUR. 1 certificates or for LT certificates are made;
- (b) the conditions under which these applications as well as a copy of LT certificates and of the invoices referring to an LT certificate are kept for at least two years; in the case of LT certificates or invoices referring to an LT certificate, this period begins from the date of expiry of validity of the certificate. These provisions shall also apply to the EUR. 1 certificates or LT certificates and the invoices referring to an LT certificate, used under the conditions laid down in the second subparagraph of Article 9 (3) of this Protocol;
- (c) in the cases referred to in paragraph 6 (b), the customs authorities competent to carry out the subsequent verification referred to in Article 17.

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

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

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

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

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

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

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

12. In the framework of the simplified procedure for the LT certificate, invoices which satisfy the conditions of paragraph 11 and which are transmitted by the telecommunications network or by computer

network shall be accepted by the customs of the importing country as evidence of the originating status of the goods imported in accordance with the procedures laid down by the customs authorities there.

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

14. Should the customs authority of the country of export identify any certificate and/or associated invoice which is invalid in relation to any goods supplied under the provisions of this Article, they shall immediately notify the customs authorities of the importing country of the facts.'

4. The text of Article 14 is replaced by the following:

*'Article 14*

The declaration referred to in Article 8 (1) (b) shall be made out by the exporter in the form given in Annex VI to this Protocol in one of the languages in which the Agreement is drawn up. It shall be typed or stamped and signed by hand. The exporter must keep a copy of the invoice bearing the said declaration for not less than two years.'

5. The following is inserted as Article 15a:

*'Article 15a*

1. The exporter or his representative shall submit with his request for an EUR.1 certificate any appropriate supporting document proving that the goods to be exported qualify for the issue of an EUR.1 certificate.

He shall undertake to submit at the request of the appropriate authorities, any supplementary evidence they may require for the purpose of establishing the correctness of the originating status of the goods eligible for preferential treatment and shall undertake to agree to any inspection of his accounts and to any check on the processes of the obtaining of the above goods, carried out by the said authorities.

2. Exporters must keep for not less than two years the supporting documents referred to in paragraph 1.

3. The provisions of paragraphs 1 and 2 shall apply *mutatis mutandis* in the case of the use of the procedures laid down in Article 13 (2) and (3) and of the declaration referred to in Article 8 (1) (b).'

## 6. Article 16 is amended as follows:

- (a) in paragraph 1 the words 'the exporter's declarations made on forms EUR. 2' are replaced by the words 'the exporter's declarations made on invoices';
- (b) the second subparagraph of paragraph 4 is deleted.

## 7. Article 17 is amended as follows:

- (a) in paragraph 1 the words 'forms EUR. 2' are replaced by the words 'exporter's declarations made on invoices';

- (b) paragraph 2 is replaced by the following:

'2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing State shall return the EUR. 1 certificate and the invoice, if it has been submitted, or the invoice referring to an LT certificate, or the invoice bearing the exporter's declaration or a copy of those documents, to the customs authorities of the exporting State, giving, where appropriate, the reasons of substance or form for an inquiry.

The customs authorities shall forward, in support of the request for *a posteriori* verification, any documents and information that have been obtained suggesting that the particulars given on the EUR. 1 certificate or the invoice are inaccurate.

If the customs authorities of the importing State decide to suspend the provisions of the Agreement while awaiting the results of the verification, they shall offer to release the goods to the importer subject to any precautionary measures judged necessary.';

- (c) in the first subparagraph of paragraph 3, the words 'whether the disputed EUR. 1 certificate or form EUR. 2 applies to the goods actually exported' are replaced by the words 'whether the documents returned under paragraph 2 apply to the goods actually exported'.

## 8. In the first subparagraph of Article 23 (1), the words 'an EUR. 1 certificate or a form EUR. 2' are replaced by the words 'an EUR. 1 certificate, an LT certificate or the invoices referring to the LT certificate, or an invoice bearing the exporter's declaration'.

## 9. The following explanatory note is inserted in Annex I:

## 'Note 6a — Article 8 (1)

The facility of using, under this Protocol, the invoice as evidence of the originating status of the goods, shall be extended to the delivery note or any other commercial document which describes the goods concerned in sufficient detail to enable them to be identified.

In the case of products sent by post which, within the meaning of Article 8 (2), are not considered as importations by way of trade, the declaration of the originating status can also be made on the customs declaration C2/CP3 or on a sheet of paper annexed to that declaration'.

- 10. In the third subparagraph of Note 8, the words 'for which an EUR. 1 certificate is issued or a form EUR. 2 is made out' are replaced by the words 'for which an EUR. 1 certificate, an LT certificate or the invoices referring to the LT certificate, or an invoice bearing the exporter's declaration is issued or made out'.

## 11. Annex VI is replaced by the Annex hereto.

*Article 2*

The EUR. 2 forms fulfilling the conditions set out in Article 8 (1) (b) and Article 14 of Protocol No 3 to the Agreement between the European Economic Community and the Kingdom of Sweden as in force on 30 June 1987 may continue to be completed and accepted until 30 June 1988.

*Article 3*

This Decision shall enter into force on 1 July 1987.

Done at Brussels, 8 December 1986.

*For the Joint Committee*

*The Chairman*

P. BENAVIDES

## ANNEX

## ANNEX VI

## Declaration referred to in Article 8 (1) (b)

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

..... <sup>(2)</sup>

and that the country of origin of the goods is

..... <sup>(2)</sup> <sup>(3)</sup>.

.....  
(Place and date)

.....  
(Signature)

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

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

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

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

## COUNCIL REGULATION (EEC) No 995/87

of 23 March 1987

on the application of Decision No 3/86 of the EEC-Switzerland Joint Committee supplementing and amending Protocol No 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation with a view to simplifying the documentation relating to evidence of origin

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Joint Committee has adopted Decision No 3/86 supplementing and amending that Protocol;

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

Whereas it is necessary to apply that Decision in the Community,

HAS ADOPTED THIS REGULATION:

Having regard to the proposal from the Commission,

*Article 1*

Whereas an Agreement between the European Economic Community and the Swiss Confederation <sup>(1)</sup> was signed on 22 July 1972 and entered into force on 1 January 1973;

Decision No 3/86 of the EEC-Switzerland Joint Committee shall apply in the Community.

The text of the Decision is attached to this Regulation.

Whereas, by virtue of Article 28 of Protocol No 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation, which forms an integral part of the above Agreement, the

*Article 2*

This Regulation shall enter into force on 1 July 1987.

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

Done at Brussels, 23 March 1987

*For the Council**The President*

H. DE CROO

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<sup>(1)</sup> OJ No L 300, 31. 12. 1972, p. 189.

## DECISION No 3/86 OF THE EEC-AUSTRIA JOINT COMMITTEE

of 10 December 1986

supplementing and amending Protocol No 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation with a view to simplifying the documentation relating to evidence of origin

THE JOINT COMMITTEE,

Having regard to the Agreement between the European Economic Community and the Swiss Confederation signed in Brussels on 22 July 1972,

Having regard to Protocol No 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation <sup>(1)</sup>, and in particular Articles 16 and 28 thereof,

Whereas a major simplification of the documentation used to provide evidence of the originating status of goods can be achieved by replacing the declaration by the exporter on form EUR. 2 by a declaration by the exporter on the invoice;

Whereas the formalities relating to the issue of the EUR. 1 movement certificate can be considerably alleviated for exporters who frequently export goods of which the originating status is assumed to remain constant for a long period by introducing a 'long-term EUR. 1 certificate' valid for a maximum of one year;

Whereas the conditions and details for easing and simplifying the formalities must be laid down,

HAS DECIDED AS FOLLOWS:

*Article 1*

Protocol No 3 to the Agreement between the European Economic Community and the Swiss Confederation is hereby amended as follows:

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

'1. Originating products within the meaning of this Protocol shall, on importation into the Community or into Switzerland benefit from the Agreement upon submission of either:

- (a) an EUR. 1 movement certificate, hereinafter referred to as "an EUR. 1 certificate" or an EUR. 1 certificate, valid for a long term, and invoices referring to such certificate. A specimen of the EUR. 1 certificate is given in Annex V to this Protocol; or
- (b) an invoice bearing the exporter's declaration given in Annex VI to this Protocol, provided the consignment consisting of one or several packages contains originating products of a total value not exceeding 4 000 ECU'.

2. Article 10 (4) is deleted; paragraphs 5 and 6 shall be renumbered 4 and 5.

3. Article 13 is replaced by the following:

*'Article*

1. By way of derogation from Articles 9 (1) to (7) and 10 (1), (4) and (5) of this Protocol, a simplified procedure for the issue of EUR. 1 certificates shall be applicable under the provisions below.

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

3. In addition, the customs authorities may authorize an approved exporter to draw up EUR. 1 certificates, valid for a maximum period of one year from the date of issue hereinafter referred to as "LT-certificates".

<sup>(1)</sup> OJ No L 323, 11. 12. 1984, p. 315.

The authorization shall be granted only where the originating status of the goods to be exported is expected to remain unchanged for the period of validity of the LT certificate. If any goods are no longer covered by the LT certificate, the approved exporter shall immediately inform the customs authorities who gave the authorization.

4. The customs authorities in the exporting State may declare certain categories of goods ineligible for the special treatment provided for in paragraphs 2 and 3.

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

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

6. The authorization referred to in paragraph 2 shall stipulate, at the choice of customs authorities, that Box 11, "customs endorsement", of the EUR. 1 certificate must:

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

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

7. In the cases referred to in paragraph 6 (a), one of the following phrases shall be entered in box 7, "Remarks", of the EUR. 1 certificate: "Simplified procedure", "Forenklet procedure", "Vereinfachtes Verfahren", "Απλουστευμένη διαδικασία", "Procédure simplifiée", "Procedura simplificata", "Vereenvoudigde procedure", "Procedimiento simplificado", "Yksinkertaistettu menettely", "Einföldun afgreidslu", "Forenklet prosedyre", "Procedimento simplificado", "Förenklad procedur". The approved exporter shall if necessary indicate in Box 13, "Request for verification", the name and address of the customs authority competent to verify the EUR. 1 certificate.

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

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

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

The approved exporter shall not be required to refer in Box 8 and Box 9 of the LT certificate to the marks and numbers and number and kind of packages and the gross weight (kg) or other measure (litres, m<sup>3</sup>, etc.) Box 8 must however contain a description and designation of the goods which is sufficiently precise to allow for their identification.

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

- (a) the conditions under which the applications for EUR. 1 certificates or for LT certificates are made;
- (b) the conditions under which these applications as well as a copy of LT certificates and of the invoices referring to an LT certificate are kept for at least two years; in the case of LT certificates or invoices referring to an LT certificate, this period begins from the date of expiry of validity of the certificate. These provisions shall also apply to the EUR. 1 certificates or LT certificates and the invoices referring to an LT certificate, used under the conditions laid down in the second subparagraph of Article 9 (3) of this Protocol;
- (c) in the cases referred to in paragraph 6 (b), the customs authorities competent to carry out the subsequent verification referred to in Article 17.

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

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

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

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

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

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

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

12. In the framework of the simplified procedure for the LT certificate, invoices which satisfy the conditions of paragraph 11 and which are transmitted by the telecommunications network or by computer

network shall be accepted by the customs of the importing country as evidence of the originating status of the goods imported in accordance with the procedures laid down by the customs authorities there.

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

14. Should the customs authority of the country of export identify any certificate and/or associated invoice which is invalid in relation to any goods supplied under the provisions of this Article, they shall immediately notify the customs authorities of the importing country of the facts.'

4. The text of Article 14 is replaced by the following:

*'Article 14*

The declaration referred to in Article 8 (1) (b) shall be made out by the exporter in the form given in Annex VI to this Protocol in one of the languages in which the Agreement is drawn up. It shall be typed or stamped and signed by hand. The exporter must keep a copy of the invoice bearing the said declaration for not less than two years.'

5. The following is inserted as Article 15a:

*'Article 15a*

1. The exporter or his representative shall submit with his request for an EUR.1 certificate any appropriate supporting document proving that the goods to be exported qualify for the issue of an EUR.1 certificate.

He shall undertake to submit at the request of the appropriate authorities, any supplementary evidence they may require for the purpose of establishing the correctness of the originating status of the goods eligible for preferential treatment and shall undertake to agree to any inspection of his accounts and to any check on the processes of the obtaining of the above goods, carried out by the said authorities.

2. Exporters must keep for not less than two years the supporting documents referred to in paragraph 1.

3. The provisions of paragraphs 1 and 2 shall apply *mutatis mutandis* in the case of the use of the procedures laid down in Article 13 (2) and (3) and of the declaration referred to in Article 8 (1) (b).'

## 6. Article 16 is amended as follows:

- (a) in paragraph 1 the words 'the exporter's declarations made on forms EUR. 2' are replaced by the words 'the exporter's declarations made on invoices';
- (b) the second subparagraph of paragraph 4 is deleted.

## 7. Article 17 is amended as follows:

- (a) in paragraph 1 the words 'forms EUR. 2' are replaced by the words 'exporter's declarations made on invoices';
- (b) paragraph 2 is replaced by the following:

'2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing State shall return the EUR. 1 certificate and the invoice, if it has been submitted, or the invoice referring to an LT certificate, or the invoice bearing the exporter's declaration or a copy of those documents, to the customs authorities of the exporting State, giving, where appropriate, the reasons of substance or form for an inquiry.

The customs authorities shall forward, in support of the request for *a posteriori* verification, any documents and information that have been obtained suggesting that the particulars given on the EUR. 1 certificate or the invoice are inaccurate.

If the customs authorities of the importing State decide to suspend the provisions of the Agreement while awaiting the results of the verification, they shall offer to release the goods to the importer subject to any precautionary measures judged necessary.';

- (c) in the first subparagraph of paragraph 3, the words 'whether the disputed EUR. 1 certificate or form EUR. 2 applies to the goods actually exported' are replaced by the words 'whether the documents returned under paragraph 2 apply to the goods actually exported'.

## 8. In the first subparagraph of Article 23 (1), the words 'an EUR. 1 certificate or a form EUR. 2' are replaced by the words 'an EUR. 1 certificate, an LT certificate or the invoices referring to the LT certificate, or an invoice bearing the exporter's declaration'.

## 9. The following explanatory note is inserted in Annex I:

## 'Note 6a — Article 8 (1)

The facility of using, under this Protocol, the invoice as evidence of the originating status of the goods, shall be extended to the delivery note or any other commercial document which describes the goods concerned in sufficient detail to enable them to be identified.

In the case of products sent by post which, within the meaning of Article 8 (2), are not considered as importations by way of trade, the declaration of the originating status can also be made on the customs declaration C2/CP3 or on a sheet of paper annexed to that declaration'.

- 10. In the third subparagraph of Note 8, the words 'for which an EUR. 1 certificate is issued or a form EUR. 2 is made out' are replaced by the words 'for which an EUR. 1 certificate, an LT certificate or the invoices referring to the LT certificate, or an invoice bearing the exporter's declaration is issued or made out'.

## 11. Annex VI is replaced by the Annex hereto.

*Article 2*

The EUR. 2 forms fulfilling the conditions set out in Article 8 (1) (b) and Article 14 of Protocol No 3 to the Agreement between the European Economic Community and the Swiss Confederation as in force on 30 June 1987 may continue to be completed and accepted until 30 June 1988.

*Article 3*

This Decision shall enter into force on 1 July 1987.

Done at Brussels, 9 December 1986.

*For the Joint Committee*

*The Chairman*

P. BENAVIDES

ANNEX

ANNEX VI

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

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

..... <sup>(2)</sup>

and that the country of origin of the goods is

..... <sup>(2)</sup> <sup>(3)</sup>.

.....  
(Place and date)

.....  
(Signature)

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

\_\_\_\_\_

\_\_\_\_\_  
<sup>(1)</sup> When an invoice also includes products not originating in the Community, Austria, Finland, Iceland, Norway, Sweden or Switzerland, the exporter must clearly indicate them.  
<sup>(2)</sup> The Community, Austria, Finland, Iceland, Norway, Sweden, Switzerland.  
<sup>(3)</sup> Reference can be made to a specific column of the invoice in which the country or origin of each product is entered.'

## COUNCIL REGULATION (EEC) No 996/87

of 23 March 1987

on the application of Decision No 3/86 of the EEC-Iceland Joint Committee supplementing and amending Protocol No 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation with a view to simplifying the documentation relating to evidence of origin

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Joint Committee has adopted Decision No 3/86 supplementing and amending that Protocol;

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

Whereas it is necessary to apply that Decision in the Community,

HAS ADOPTED THIS REGULATION:

Having regard to the proposal from the Commission,

*Article 1*

Whereas an Agreement between the European Economic Community and the Republic of Iceland <sup>(1)</sup> was signed on 22 July 1972 and entered into force on 1 April 1973;

Decision No 3/86 of the EEC-Iceland Joint Committee shall apply in the Community.

The text of the Decision is attached to this Regulation.

Whereas, by virtue of Article 28 of Protocol No 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation, which forms an integral part of the above Agreement, the

*Article 2*

This Regulation shall enter into force on 1 July 1987.

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

Done at Brussels, 23 March 1987

*For the Council**The President*

H. DE CROO

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<sup>(1)</sup> OJ No L 301, 31. 12. 1972, p. 2.

## DECISION No 3/86 OF THE EEC-ICELAND JOINT COMMITTEE

of 1 December 1986

supplementing and amending Protocol No 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation with a view to simplifying the documentation relating to evidence of origin

THE JOINT COMMITTEE,

Having regard to the Agreement between the European Economic Community and the Republic of Iceland signed in Brussels on 22 July 1972,

Having regard to Protocol No 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation <sup>(1)</sup>, and in particular Articles 16 and 28 thereof,

Whereas a major simplification of the documentation used to provide evidence of the originating status of goods can be achieved by replacing the declaration by the exporter on form EUR. 2 by a declaration by the exporter on the invoice;

Whereas the formalities relating to the issue of the EUR. 1 movement certificate can be considerably alleviated for exporters who frequently export goods of which the originating status is assumed to remain constant for a long period by introducing a 'long-term EUR. 1 certificate' valid for a maximum of one year;

Whereas the conditions and details for easing and simplifying the formalities must be laid down,

HAS DECIDED AS FOLLOWS:

*Article 1*

Protocol No 3 to the Agreement between the European Economic Community and the Republic of Iceland is hereby amended as follows:

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

'1. Originating products within the meaning of this Protocol shall, on importation into the Community or into Iceland benefit from the Agreement upon submission of either:

- (a) an EUR. 1 movement certificate, hereinafter referred to as "an EUR. 1 certificate" or an EUR. 1 certificate, valid for a long term, and invoices referring to such certificate. A specimen of the EUR. 1 certificate is given in Annex V to this Protocol; or
- (b) an invoice bearing the exporter's declaration given in Annex VI to this Protocol, provided the consignment consisting of one or several packages contains originating products of a total value not exceeding 4 000 ECU'.

2. Article 10 (4) is deleted; paragraphs 5 and 6 shall be renumbered 4 and 5.

3. Article 13 is replaced by the following:

*'Article 13*

1. By way of derogation from Articles 9 (1) to (7) and 10 (1), (4) and (5) of this Protocol, a simplified procedure for the issue of EUR. 1 certificates shall be applicable under the provisions below.

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

3. In addition, the customs authorities may authorize an approved exporter to draw up EUR. 1 certificates, valid for a maximum period of one year from the date of issue hereinafter referred to as "LT-certificates".

<sup>(1)</sup> OJ No L 323, 11. 12. 1984, p. 377.

The authorization shall be granted only where the originating status of the goods to be exported is expected to remain unchanged for the period of validity of the LT certificate. If any goods are no longer covered by the LT certificate, the approved exporter shall immediately inform the customs authorities who gave the authorization.

4. The customs authorities in the exporting State may declare certain categories of goods ineligible for the special treatment provided for in paragraphs 2 and 3.

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

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

6. The authorization referred to in paragraph 2 shall stipulate, at the choice of customs authorities, that Box 11, "customs endorsement", of the EUR. 1 certificate must:

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

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

7. In the cases referred to in paragraph 6 (a), one of the following phrases shall be entered in box 7, "Remarks", of the EUR. 1 certificate: "Simplified procedure", "Forenklet procedure", "Vereinfachtes Verfahren". "Απλουστευμένη διαδικασία", "Procédure simplifiée", "Procedura simplificata", "Vereenvoudigde procedure", "Procedimiento simplificado", "Yksinkertaistettu menettely". "Einföldun afgreidslu", "Forenklet prosedyre", "Procedimento simplificado", "Förenklad procedur". The approved exporter shall if necessary indicate in Box 13, "Request for verification", the name and address of the customs authority competent to verify the EUR. 1 certificate.

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

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

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

The approved exporter shall not be required to refer in Box 8 and Box 9 of the LT certificate to the marks and numbers and number and kind of packages and the gross weight (kg) or other measure (litres, m<sup>3</sup>, etc.) Box 8 must however contain a description and designation of the goods which is sufficiently precise to allow for their identification.

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

- (a) the conditions under which the applications for EUR. 1 certificates or for LT certificates are made;
- (b) the conditions under which these applications as well as a copy of LT certificates and of the invoices referring to an LT certificate are kept for at least two years; in the case of LT certificates or invoices referring to an LT certificate, this period begins from the date of expiry of validity of the certificate. These provisions shall also apply to the EUR. 1 certificates or LT certificates and the invoices referring to an LT certificate, used under the conditions laid down in the second subparagraph of Article 9 (3) of this Protocol;
- (c) in the cases referred to in paragraph 6 (b), the customs authorities competent to carry out the subsequent verification referred to in Article 17.

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

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

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

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

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

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

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

12. In the framework of the simplified procedure for the LT certificate, invoices which satisfy the conditions of paragraph 11 and which are transmitted by the telecommunications network or by computer

network shall be accepted by the customs of the importing country as evidence of the originating status of the goods imported in accordance with the procedures laid down by the customs authorities there.

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

14. Should the customs authority of the country of export identify any certificate and/or associated invoice which is invalid in relation to any goods supplied under the provisions of this Article, they shall immediately notify the customs authorities of the importing country of the facts.'

4. The text of Article 14 is replaced by the following:

*'Article 14*

The declaration referred to in Article 8 (1) (b) shall be made out by the exporter in the form given in Annex VI to this Protocol in one of the languages in which the Agreement is drawn up. It shall be typed or stamped and signed by hand. The exporter must keep a copy of the invoice bearing the said declaration for not less than two years.'

5. The following is inserted as Article 15a:

*'Article 15a*

1. The exporter or his representative shall submit with his request for an EUR. 1 certificate any appropriate supporting document proving that the goods to be exported qualify for the issue of an EUR. 1 certificate.

He shall undertake to submit at the request of the appropriate authorities, any supplementary evidence they may require for the purpose of establishing the correctness of the originating status of the goods eligible for preferential treatment and shall undertake to agree to any inspection of his accounts and to any check on the processes of the obtaining of the above goods, carried out by the said authorities.

2. Exporters must keep for not less than two years the supporting documents referred to in paragraph 1.

3. The provisions of paragraphs 1 and 2 shall apply *mutatis mutandis* in the case of the use of the procedures laid down in Article 13 (2) and (3) and of the declaration referred to in Article 8 (1) (b).'

## 6. Article 16 is amended as follows:

- (a) in paragraph 1 the words 'the exporter's declarations made on forms EUR. 2' are replaced by the words 'the exporter's declarations made on invoices';
- (b) the second subparagraph of paragraph 4 is deleted.

## 7. Article 17 is amended as follows:

- (a) in paragraph 1 the words 'forms EUR. 2' are replaced by the words 'exporter's declarations made on invoices';
- (b) paragraph 2 is replaced by the following:

'2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing State shall return the EUR. 1 certificate and the invoice, if it has been submitted, or the invoice referring to an LT certificate, or the invoice bearing the exporter's declaration or a copy of those documents, to the customs authorities of the exporting State, giving, where appropriate, the reasons of substance or form for an inquiry.

The customs authorities shall forward, in support of the request for *a posteriori* verification, any documents and information that have been obtained suggesting that the particulars given on the EUR. 1 certificate or the invoice are inaccurate.

If the customs authorities of the importing State decide to suspend the provisions of the Agreement while awaiting the results of the verification, they shall offer to release the goods to the importer subject to any precautionary measures judged necessary.';

- (c) in the first subparagraph of paragraph 3, the words 'whether the disputed EUR. 1 certificate or form EUR. 2 applies to the goods actually exported' are replaced by the words 'whether the documents returned under paragraph 2 apply to the goods actually exported'.

## 8. In the first subparagraph of Article 23 (1), the words 'an EUR. 1 certificate or a form EUR. 2' are replaced by the words 'an EUR. 1 certificate, an LT certificate or the invoices referring to the LT certificate, or an invoice bearing the exporter's declaration'.

## 9. The following explanatory note is inserted in Annex I:

## 'Note 6a — Article 8 (1)

The facility of using, under this Protocol, the invoice as evidence of the originating status of the goods, shall be extended to the delivery note or any other commercial document which describes the goods concerned in sufficient detail to enable them to be identified.

In the case of products sent by post which, within the meaning of Article 8 (2), are not considered as importations by way of trade, the declaration of the originating status can also be made on the customs declaration C2/CP3 or on a sheet of paper annexed to that declaration'.

- 10. In the third subparagraph of Note 8, the words 'for which an EUR. 1 certificate is issued or a form EUR. 2 is made out' are replaced by the words 'for which an EUR. 1 certificate, an LT certificate or the invoices referring to the LT certificate, or an invoice bearing the exporter's declaration is issued or made out'.

## 11. Annex VI is replaced by the Annex hereto.

*Article 2*

The EUR. 2 forms fulfilling the conditions set out in Article 8 (1) (b) and Article 14 of Protocol No 3 to the Agreement between the European Economic Community and the Republic of Iceland as in force on 30 June 1987 may continue to be completed and accepted until 30 June 1988.

*Article 3*

This Decision shall enter into force on 1 July 1987.

Done at Brussels, 1 December 1986.

*For the Joint Committee*

*The Chairman*

P. BENAVIDES

## ANNEX

## 'ANNEX VI

## Declaration referred to in Article 8 (1) (b)

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

..... <sup>(2)</sup>

and that the country of origin of the goods is

..... <sup>(2)</sup> <sup>(3)</sup>.

.....  
(Place and date)

.....  
(Signature)

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

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

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

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