

# Guidance on Approved Exporters

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### **General disclaimer**

This guidance document is of an explanatory and illustrative nature. Customs legislation takes precedence over the content of this document and should always be consulted. The authentic texts of the EU legal acts are those published in the Official Journal of the European Union. There may also be national instructions.

### **Drafting procedure**

This guidance document has been drafted by the Project Group "Approved Exporter" and finalised by the Customs Project Group "Guidance on preferential origin" (CPG 129) under Customs 2020. It has been endorsed by the Customs Expert Group – Origin Section (CEG-ORI).

## **1. GENERAL INFORMATION**

1.1 The Approved Exporter (AE) system is distinct from the Registered Exporter (REX) system and should be treated independently thereof.

1.2. The AE status simplifies export formalities by allowing the AE to certify the preferential origin himself by including a specific declaration on the invoice or another commercial document identifying the exported products. Thus, the AE is not obliged to apply upon each export for issue of a movement certificate EUR.1 or EUR-MED. The application for the AE status is a one-off formality, where the exporter provides the competent customs office with the necessary information. Once the authorisation is issued, it is valid for all exports of the covered originating goods during the period of the authorisation.

1.3. The term "origin declaration", used throughout this document, covers the expression "invoice declaration" also used in less recent preferential agreements and autonomous arrangements.

1.4. The origin declaration has the same legal value as a movement certificate EUR.1 or EUR-MED.

Where operators report systematic refusal of the origin declaration by the importing country, appropriate measures should be envisaged. EU customs authorities can inform the European Commission of such systematic refusals using the information document in Annex 1.

1.5. Preferential agreements concluded by the European Union with third countries and autonomous arrangements applied by the EU, many of which include provisions on the AE status, are listed on the Europa website at the following link:

[http://ec.europa.eu/taxation\\_customs/customs/customs\\_duties/rules\\_origin/preferential/article\\_779\\_en.htm](http://ec.europa.eu/taxation_customs/customs/customs_duties/rules_origin/preferential/article_779_en.htm).

Each preferential arrangement using the concept of AE creates its own legal framework (by way of example Annex 2 contains an extract of the legal framework), meaning that operators holding an AE status should be aware that they are making use of a status involving several conditions and may need to refer to the relevant provisions in each preferential arrangement. A best practice though is to combine authorisations, covering several or even all preferential arrangements. Customs authorities could allow immediate use of the authorisation for any new arrangement when the conditions are met.

1.6. The AE status may also be granted to companies applying for such status in order to benefit from the simplified procedure in relation to A.TR. movement certificates issued for products in free circulation covered by the EU-Turkey Customs Union.

## **2. CONDITIONS FOR OBTAINING THE APPROVED EXPORTER STATUS**

2.1. Any exporter of originating goods, whether manufacturer or trader, established in the customs territory of the European Union, may apply for an AE authorisation, provided that he holds, at any time, appropriate evidence of the origin of the products he intends to export, for the purpose of checks carried out by the customs authorities.

2.2. In order to apply for the AE status, the exporter does not have to benefit from other simplified procedures applied on the basis of the EU customs legislation.

2.3. Where the frequency of consignments is a condition for the issuance of the authorisation, it may be assumed that any applicant fulfilling all the other conditions will make use of the authorisation on a regular basis. Amongst the currently applied Free Trade Agreements, the condition of frequency is not included in the FTA EU-Korea where the origin declaration is the only possible proof of origin.

2.4. In addition, the exporter should be known as reliable. A condition may be that he must not be subject to bankruptcy proceedings or being in arrears of customs duties and taxes.

2.5. Any product can be covered by the authorisation where it is originating in the framework of the preferential arrangement concerned and benefits from a preferential duty rate. An AE can also make out an origin declaration for the purpose of bilateral cumulation for exports under certain EU autonomous arrangements.

### **3. PROCEDURE FOR ISSUING THE APPROVED EXPORTER AUTHORISATION**

Preliminary contacts between an applicant and the relevant customs authorities are recommended before submission of an application. Previous consultations allow speeding up the procedure of issuing the authorisation.

If necessary, customs authorities may offer applicants trainings on rules of origin.

The customs authorities may offer a guide to exporters, explaining conditions which have to be fulfilled by them in order to become an AE. Such a guide may be made available on the internet or in paper form. Other forms of information documents are also useful e.g. leaflets.

#### ***3.1. Information elements the applicant needs to provide***

3.1.1. When applying for the AE status, the economic operator needs to provide the necessary information. Each Member State may prescribe a special application form. The following elements could be requested:

3.1.2. Data relating to the applicant:

- Company: corporate name, EORI, national identification number, address of the company (administration or establishment which holds proofs of origin depending on the entity for which the status will be granted)
- Contact person: name, surname, e-mail address, phone number, position in the company
- Commercial activity of the applicant (trader or manufacturer)

3.1.3. Data on products and manufacturing:

- Address of manufacturing site and/or storage of the products
- Products intended to be exported (HS heading 4 digits and nature of the product)
- Intended country / countries of destination
- Fulfilment of the origin rules in the framework of the different preferential arrangements, explanation of the manufacturing process, the input materials (classification, value, origin)

3.1.4. Data on exports:

- Regularity of exports under preferential treatment (unnecessary in trade under agreements where the element of frequency is not included), if available
- If the goods to be exported will be distributed from other Member States listing relevant Member States and where appropriate customs authorities and the name, address and place of business of the relevant enterprise.

3.1.5. Data on the organisation of the company:

- Name of employee responsible for preferential transactions
- Name of employee responsible for signing origin declarations

- Accounting system for differentiating goods with / without preferential origin status (also information about IT system in use)
- Treatment of preferential documents (evidence of origin the applicant is going to hold)
  - Documents that must be detained by the applicant
  - Book-keeping system for guaranteeing that the applicant is in possession of all documents proving preferential origin
- Use of a custom procedure in the processing of the product, in particular authorisation for inward processing, in order to avoid any incompatibility with a prohibition of duty drawback clause.

3.1.6. Commitments of the exporter in case the authorisation is issued:

- to supply at all times evidence of the originating status of the exported goods
- to keep the evidence of the originating status three or more years (depending on the period mentioned in the preferential arrangement)
- to make out an origin declaration only for products for which all evidence or accounting elements required to prove the preferential origin are held at the time of the export

3.1.7. Other:

- date and signature of the applicant
- indicate whether the application for the AE authorisation is the first or whether it concerns an extension or amendment;
- other authorisations in use (e.g AEO), including the number of the authorisation
- Binding Origin Information issued
- when the possibility of not signing origin declarations (a signature waiver) is requested a written undertaking has to be submitted

**3.2. *Relevant Customs authorities for issuing the Approved Exporter authorisation***

3.2.1. The relevant customs authority for issuing the authorisation is the one that is capable of checking the application and the correct use of the authorisation. It shall be the place where the applicant's main accounts for customs purposes are held or accessible and where at least part of the activities to be covered by the decision are to be carried out (Article 22(1) UCC). The AE authorisation procedure may be centralized or decentralized within the Member State.

3.2.2. In a centralized system, the entity that keeps the records containing evidence of preferential origin submits its application to the competent authority, designated by the Member State in which it is established.

3.2.3. If the procedure is decentralized, the AE status is granted by the customs authority on which depends the establishment in which the records containing the evidence of preferential origin can be accessed or the seat of the headquarters of the company.

In situations where the place of accounting differs from the place of the administrative seat of the entity, the relevant customs authority is usually the one where the records are kept (Article 22(1) UCC and Article 12 UCC-DA).

### ***3.3. Process of delivery of the Approved Exporter authorisation***

#### ***3.3.1. Admissibility and treatment of the application***

3.3.1.1. The authorisation procedure is the same for manufacturers and traders. This implies that applications of all operators are treated in the same way because the conditions to obtain an authorisation are similar. However, manufacturers and traders may be asked to present different supporting documents in order to prove that all the conditions are met. The following elements are to be checked:

- Relating to manufacturers: checking processing operations and the accounts, import declarations and, where already available, proofs of preferential origin and supplier's declarations for materials used.
- Relating to traders: checking, where already available, proofs of preferential origin and supplier's declarations for the products.

3.3.1.2. A priority treatment is justified for authorisations covering preferential arrangements that allow the origin declaration as the only proof of preferential origin.

3.3.1.3. At an examination stage an applicant must prove that:

- He or an employee masters the rules of preferential origin
- the goods meet the origin criteria
- he is aware that he has to provide appropriate evidence of preferential origin in case of checks by customs authorities and maintain bookkeeping allowing verification of the preferential origin of individual products
- he makes regular shipments under preferential arrangements (with the exception of agreements referred to in 2.3) or expects to make them in the near future (e.g. signed contracts)

3.3.1.4. Where the applicant for the AE status already holds an authorisation issued under similar or stricter conditions (e.g. when he already is an AEO), this may be taken into consideration when the application is processed.

3.3.1.5. Before an authorisation is issued, an audit should be carried out in case of manufacturers and might be carried out in case of traders, including an assessment of the accounting system and the internal organisation of the company. This would allow checking if an applicant is able and ready to use the AE system. An important element of such an audit is to verify if the applicant knows how to apply the rules of preferential origin. Depending on the needs this audit may be conducted at the premises of the applicant or the examination may be carried out on a documentary basis at the customs office. If the customs authorities decide the audit is not necessary, pre-authorisation checks may be done e.g. documentary checks, analyses of the import and export structure/flows of the applicant (statistical data).

Any report from an audit or documentary checks should be kept by the competent

authorities.

3.3.1.6. Where the decision would be not to grant the AE status, it is up to the customs authority to state in the decision the reasons why the status cannot be issued. The applicant is granted 30 days to exercise the right to be heard (Article 22(6) UCC, Article 8 UCC-DA and Article 8 UCC-IA). This right to be heard equally applies by a decision of the customs authority in the case of amendment, revocation or annulment of the AE status at the initiative of the administration.

### ***3.3.2. Time limit to issue the Approved Exporter authorisation***

The time limit for granting an AE status is in the relevant provisions of the Union Customs Code (Article 22 UCC). In principle, decisions to grant an AE status (or refusing an authorisation) should be taken as soon as possible and no longer than 120 days after the date of acceptance of a fully complete application in accordance with Article 11 UCC-DA. The customs authorities have 30 days to accept the application.

The time limit can be extended for:

- i) acceptance of the application - 30 days more by Article 12(2) of UCC-IA
- ii) reaching a decision to grant AE status, such as
  - 30 days more by Article 13(1) of UCC-DA for more information
  - 30 days more by Article 22(3) second subparagraph of UCC when customs are unable to comply with the time limit e.g. complex case
  - 30 days to exercise the right to be heard (Article 13(2) UCC-DA).

More information on time limits and the right to be heard for customs decisions can be found at:

[https://ec.europa.eu/taxation\\_customs/sites/taxation/files/resources/documents/customs/customs\\_code/guidance\\_general\\_cust\\_dec\\_en.pdf](https://ec.europa.eu/taxation_customs/sites/taxation/files/resources/documents/customs/customs_code/guidance_general_cust_dec_en.pdf)

### ***3.3.3. Validity of the authorisation***

Authorisations may be issued for a limited or unlimited time.

In case of a time-limited validity, the authorisation could be renewed automatically only if the exporter has not violated it since it was issued.

### ***3.3.4. Exports from other Member States***

Where an applicant intends to export goods from other Member States he has to be in a position to prove the preferential origin of the goods to be exported from other Member States, therefore he has to keep the records containing the evidence of their origin.

An additional application is not necessary. Once an authorisation is issued it is valid in all Member States (Article 26 UCC).

### ***3.3.5. Possibility of not signing***

As a general rule an origin declaration must bear the original handwritten signature of the AE. However, an AE may benefit from an exception where he will not be required to sign origin declarations, where he submits a written undertaking accepting full responsibility for any origin declaration which identifies him as if it had been signed in manuscript by him. This written undertaking can be included in the application or can be made out separately.<sup>1</sup>

***3.4. Amendment or revocation of the Approved Exporter authorisation (Article 28 of UCC)***

3.4.1. Where changes in the legal status of the holder have to be reflected in an authorisation a recommended practice is to revoke the authorisation. It is recommended that a new company is attributed a different authorisation number from the previous one.

3.4.2. In cases of changes in production processes or in material sourcing, amending an authorisation is only needed if it affects the preferential origin of exported products.

3.4.3. Where the time limit has expired the only amendment to the authorisation will be the validity date.

3.4.4. The extension of an authorisation to new countries (including when a new agreement enters into force) or new products is subject to a verification of the origin of the products according to the rules of origin applied in the preferential trade arrangement concerned. The authorisation needs to be amended when it contains a list of destinations or products. If an authorisation was issued for all destinations and every product of a company after an audit has been carried out, amending the authorisation is not required but a good practice is to perform a renewed audit.

3.4.5. In order to amend an authorisation, an exporter is obliged to apply in a written form (including by electronic means of communication) to the customs office which has issued the authorisation. The customs office shall inform the applicant about its decision also in a written form.

3.4.6. Customs authorities assess on a case-by-case basis whether a standard procedure should apply as if a new application was lodged, or a more flexible one if it is considered that a standard procedure is not necessary.

3.4.7. The authorisation remains valid in case the rules of origin of the preferential arrangements in force are modified, provided that all the required conditions are met, particularly regarding compliance with the rules of origin of these arrangements.

3.4.8. A good practice is that the authorisation number of an AE whose authorisation has been annulled or revoked must not be used for new authorisations.

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<sup>1</sup>For example "I, the undersigned, declare that I / company X accept full responsibility for any origin declaration which identifies me/ the company as if it had been signed in manuscript by me.

Place, date, signature"

#### **4. CONTENT OF AN APPROVED EXPORTER AUTHORISATION**

Amongst other elements, the following could be part of the authorisation:

##### ***4.1. Data contained in the authorisation***

- Name, surname or corporate name of the exporter
- A statement indicating the purpose of the authorisation: allowing the exporter to certify himself the preferential origin of the product on the invoice or any other commercial document
- Authorisation number (the structure has to be in line with the structure notified to the European Commission by the Member States)
- Product(s) (HS heading 4 digits and nature of the products), except where the authorisation is issued for all products<sup>2</sup>
- Country(ies) of destination, except where the authorisation is issued for all destinations
- Mention that the products must be originating
- Date of validity (if the authorisation is issued with a time limit)
- Permission for not signing the origin declarations, if this possibility has been requested in the application and the undertaking has been submitted
- Right of appeal in accordance with relevant legal provisions
- Where appropriate, mention that the non compliance with the provisions of the authorisation could be sanctioned as a fiscal or customs offence. The authorisation is subject to amendment, revocation or annulment as provided for under the relevant legal provisions
- Date of issue and signature of the competent authority

##### ***4.2. The approved exporter commits to***

- Make out origin declarations only for products for which he holds, at the time of making out the origin declaration, supporting documents and relevant accounts proving that the products are originating
- Submit at any time, at the request of the competent customs authority of the Member State where the authorisation has been issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of the preferential arrangements concerned
- Accept verification, by the said customs authorities, of his accounting and the manufacturing process of the products
- Keep for three years (or more depending on the period established in the preferential arrangement) copies of the origin declarations and supporting

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<sup>2</sup> Concerning Turkey the authorisation only covers the products which are not included in the EU – Turkey Customs Union

documents related to the declarations. This period starts from the date of making out of the origin declaration. Where national regulations provide for a longer period, this will apply irrespective of the length period for a verification request for a proof of origin.

- Assume the entire responsibility of the use of the authorisation
- Inform the customs authorities about any alterations affecting the authorisation

#### ***4.3. Making out an origin declaration***

A good practice is to attach a user instruction to the AE authorisation. This annex can provide the following useful information to the exporter.

##### **4.3.1. Wording of the origin declaration**

The text of the origin declaration is mentioned in each preferential arrangement.

Depending on the country of destination the text of the origin declaration can be different, the AE should take care to use the correct wording of the preferential arrangement the origin declaration pertains to, as an example the text of an origin declaration is quoted in Annex 3.

The authorisation number must be indicated in the origin declaration.

The origin declaration shall bear the original handwritten signature of the exporter unless the holder has been authorised a signature waiver (see paragraph 3.3.5). The full name of the signatory has to be put in a readable manner under the signature.

The origin declaration must clearly identify the holder of the authorisation and this must be obvious for third parties as well.

The origin declaration is issued by typing, printing or stamping the text on the invoice or another commercial document identifying clearly the originating products.

The origin declaration on a label that is permanently affixed to a commercial document is only permitted if there is no doubt that the label has been affixed by the AE (for example, by placing one stamp or the signature on both the label and the document).

##### **4.3.2. Identification of originating products in the commercial documents**

On the documents on which the origin declaration is made out, products must be described in detail, to enable their identification.

Non-originating products must be clearly identified. If the goods listed in the invoice or another commercial document have their preferential origin in different countries or territories, the names or the official abbreviations (ISO alpha-2 country codes) of the countries or territories should be indicated.

One possibility to distinguish between originating and non-originating goods is to indicate the country of origin in brackets behind every position. Another possibility is indicating two headings on the invoice, notably originating goods and non-originating goods, with an indication of the goods under the corresponding heading. Another

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solution is to number the positions consecutively and finally indicate which of the numbers are originating goods and which are non-originating.

## **5. MONITORING OF APPROVED EXPORTER'S AUTHORISATIONS**

5.1. An AE authorisation should be monitored during the course of its validity to ensure compliance with its terms and conditions. This entails checking that the AE continues to comply with the conditions required for benefitting from the authorisation, especially whether products exported are originating under the preferential arrangement concerned and that he holds the necessary supporting documents proving the origin and supplier's declarations where required.

5.2. It is good practice to initiate the monitoring of the correct use of the AE authorisation as follows:

5.2.1. On the basis of a request for subsequent verification by the competent authorities of the importing country on one or several origin declarations made out by the AE that have been submitted for products imported there.

The procedure for subsequent verification of proofs of preferential origin adequately allows for regularly checking the AE authorisation.

5.2.2. At the own initiative of the Customs authority of the Member State where the authorisation has been issued.

5.2.2.1 AE should be reviewed regularly to ensure that they continue to comply with the conditions for and obligations arising from the authorisation.

5.2.2.2 In addition the selection of authorisations that must be subject to in-depth controls can be done based on risk analysis criteria. The choice of authorisations to be checked should not only depend on the type of products, industry sectors or countries of destination. However, based on risk analysis, these elements could be taken into account. The frequency of these controls may be influenced by the outcome of risk analysis or the results of previous checks.

5.3. The determination of the administrative body or service which must carry out these checks is the responsibility of each Member State. These controls can be entrusted to different bodies according to the distribution of tasks within a Member State. For example based on the reason for opening the monitoring, either by a request for subsequent verification or at the own initiative of the Customs authority.

Control procedures may take place on issues related to the content and to the formal aspects of the authorisation.

5.4. Checks can be made based on documents requested from the exporter or by inspections at the exporter's premises; the latter method shall preferably be applied if the exporter is a manufacturer.

5.5. The data to be checked consist mainly of the following:

5.5.1. The identification of the company, such as company name, tax identification number, address, person appointed by the AE as responsible for the origin, possible AEO number.

The company's accounting system: general, cost, stocks, the authorisation for accounting segregation where applicable.

5.5.2. Issues related to the content of the authorisation consist of checking whether the exported products comply with the origin rules foreseen by the relevant provisions.

To this end the following actions could be taken:

- Checking proofs of preferential origin for materials and products, where a request can be made for subsequent verifications of proofs of preferential origin of materials or products imported by the AE
- Checking supplier's declarations, where information certificates INF-4 can be requested in order to obtain confirmation of the accuracy of the supplier's declarations that the AE holds, as evidence of the origin of the goods or materials that he has purchased from other companies
- Comparing the exporter's trade flows, either of the materials used or the final products, with the accounting data presented by the exporter
- Where appropriate, the fulfilment of the obligations resulting from the implementation of the prohibition of duty drawback should be taken into account

#### 5.6. Results of control actions

The outcome of the control process:

5.6.1. Conformity: compliance with the use made by the AE of its authorisation.

The positive report of the monitoring results or a copy thereof shall be included in the file of the authorisation concerned.

5.6.2. Non-conformity: divergence with the conditions stipulated in the authorisation.

The negative report of the monitoring results or a copy thereof shall be included in the file of the authorisation concerned.

5.6.3. In case divergences are found and depending on the irregularities detected in the revision carried out, different types of corrective measures may be taken, such as:

- Issuing a warning to the AE pointing out the shortcomings in cases of minor importance
- Where discrepancies are found that do not affect the proper functioning of the authorisation it may be appropriate to amend it so as to ensure future compliance (Article 28 UCC, see section 3.4).
- Where provided by National law, penalties, pecuniary or other, may be applied.
- Where one or more of the essential conditions stipulated in the authorisation are not met or are no longer met, in conformity with Article 28 UCC and with more specific origin provisions, the authorisation should be revoked (see also section 3.3.1.6).

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- Annulment of the authorisation: this will apply when the authorisation was issued on the basis of incorrect or incomplete information, in accordance with Article 27 UCC (see also section 3.3.1.6).

## **6. PARTICULAR CASE OF THE SIMPLIFIED PROCEDURE FOR THE ISSUE OF AN A.TR. MOVEMENT CERTIFICATE**

6.1. A procedure very similar to the one for AE authorisation relating to the origin declaration for exported products exists for the issue of A.TR. movement certificates relating to the status of goods in free circulation in the EU-Turkey Customs Union. The previous chapters are also applicable where appropriate in that case, except where expressly indicated otherwise in this Chapter.

6.2. An AE who offers, to the satisfaction of the competent authorities, all guarantees necessary to verify the free circulation status of the goods, may be authorised to issue an A.TR. movement certificate without presenting the goods or the application to the Customs Authorities.

6.3. The authorisation shall stipulate, at the choice of the competent authorities, that the box on the A.TR. movement certificate reserved for endorsement by the customs must either:

(a) be endorsed beforehand with the stamp of the competent customs office of the exporting Member State and the signature, which may be a facsimile, of an official of that office, plus in box 8 of the A.TR movement, the text «simplified procedure»; or

(b) be endorsed by the AE with a special stamp which has been approved by the customs authorities of the exporting Member State and corresponds to the specimen in Annex III of Decision no. 1/2006. Such stamp may be pre-printed on the forms.

6.4. An application for an AE authorisation may contain two parts: one linked to the origin and one linked to the simplified procedure for the issue of A.TR. movement certificates in order to make use of this distinct facility. Two different names may be used in this case: approved exporter (origin) and approved exporter (A.TR.).

Separate application forms for origin and A.TR. may also be used.

Indeed, as procedures for the self-issue/pre-endorsement of A.TR. movement certificates differ from the procedure for making out origin declarations, the application concerning the AE (A.TR.) can be dealt with separately by Member States.

6.5 Article 12 of Decision no. 1/2006 of the EU-Turkey Customs Committee provides for a EU wide authorisation for AE. This authorisation covers the situation in which an exporter frequently exports goods to Turkey from a Member State other than that of his establishment. The customs authorities that issued the authorisation are charged with monitoring compliance. If the authorisation is issued, the model authorisation for Approved Exporter A.TR. must be used and supplemented with the following text: "This authorisation also applies to exports via (Member State) by (name, address and place of business of the relevant enterprise)."

In addition to the elements listed in paragraph 3.1 where appropriate, when applying for the AE status (A.TR.), the economic operator needs to provide at least the following information, which may also be included in a special application form:

- Member State of export to Turkey

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- When a customs procedure in the processing of the product is used, in particular an authorisation of inward processing, the relevant information e.g. whether the compensating product is covered by the EC-Turkey customs union

Member States shall not allow A.TR. certificates or pre-endorsed A.TR. certificates to be lodged electronically. Indeed, at the 44th EU-Turkey Customs Co-operation Committee (29 February 2012), Turkey considered that these documents shall be rejected as documents proving the status of goods. However, Turkey and EU agreed to work in the future on a possibility to issue and to submit A.TR. movement certificates electronically.

**ANNEX 1: INFORMATION SHEET TO BE ADDRESSED TO THE EUROPEAN COMMISSION**

DG TAXUD – Rules of origin.

Approved exporter – Invoice/origin declaration

Member-State:

Transmission date: ..../..../....

Operator Name (optional)		
Identification (optional)		
Free Trade Agreement (required) Specify: between MS (X) and partner country (Y)		
Customs office of import customs clearance and recurrence  (systematic or occasional non-acceptance)	Import Customs office	
	Date of import	
	Recurrence	Occasional <input type="checkbox"/> Systematic <input type="checkbox"/>
Type of commercial document used to support the invoice/origin declaration (invoice, delivery note ...)		
Reason of non-acceptance  For example some recurring reasons: a) lack of signature b) the document was not considered as admissible for the purpose of carrying out formalities with a bank (letter of credit) c) Client refusing the origin declaration d) Other		
Action recorded in parallel in the complaint register database (Market	Yes <input type="checkbox"/>	

Access Database)	No <input type="checkbox"/> <a href="http://madb.europa.eu/madb/complaint_register_form.htm">http://madb.europa.eu/madb/complaint_register_form.htm</a>
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Documents to be attached

The economic operator is asked to send a copy of the following documents:

- Commercial document bearing the original statement (after the appropriate hidden references considered sensitive, such as commodity prices)
- Document provided by the customs authorities at the refusal
- Document provided by third parties
- Any other document

## ANNEX 2: GENERAL LEGAL FRAMEWORK

- **Article 67 UCC-IA**

### **Approved exporter authorisation**

#### ***(Article 64(1) of the Code)***

1. Where the Union has a preferential arrangement with a third country which provides that a proof of origin is to take the form of an invoice declaration or an origin declaration made out by an approved exporter, exporters and re-consignors established in the customs territory of the Union may apply for an authorisation as an approved exporter for the purposes of making out and replacing those declarations.
2. Articles 11(1)(d), 16, 17 and 18 of Delegated Regulation (EU) 2015/2446 concerning the conditions for accepting applications and the suspension of decisions and Articles 10 and 15 of this Regulation concerning the use of electronic means for exchanging and storing information and the revocation of favourable decisions pertaining to applications and decisions shall not apply to decisions relating to approved exporter authorisations.
3. Approved exporter authorisations shall be granted solely to persons who fulfil the conditions set out in the origin provisions either of agreements which the Union has concluded with certain countries or territories outside the customs territory of the Union or of measures adopted unilaterally by the Union in respect of such countries or territories.
4. The customs authorities shall grant to the approved exporter a customs authorisation number which shall appear on the proofs of preferential origin. The customs authorisation number shall begin with ISO 3166-1-alpha-2 country code of the Member State issuing the authorisation.
5. The Commission shall provide the third countries concerned with the addresses of the customs authorities responsible for the control of the proofs of preferential origin made out by approved exporters.
6. Where the applicable preferential arrangement does not specify the form that invoice declarations or origin declarations shall take, those declarations shall be drawn up in accordance with the form set out in Annex 22-13.
7. Where the applicable preferential arrangement does not specify the value threshold up to which an exporter who is not an approved exporter may make out an invoice declaration or an origin declaration, the value threshold shall be EUR 6 000 for each consignment.

- ***Extract from the regional convention on PANEUROMED preferential rules of origin (Official Journal L 54 , 26/02/2013)***

#### Article 22 Approved exporter of Appendix I

1. The customs authorities of the exporting Contracting Party may authorise any exporter (hereinafter referred to as 'approved exporter'), who makes frequent shipments of products in accordance to the provisions of this Convention to make out

origin declarations or origin declarations EUR-MED irrespective of the value of the products concerned. An exporter seeking such authorisation shall offer to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this Convention.

2. The customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate.

3. The customs authorities shall grant to the approved exporter a customs authorisation number which shall appear on the origin declaration or on the origin declaration EUR-MED.

4. The customs authorities shall monitor the use of the authorisation by the approved exporter.

5. The customs authorities may withdraw the authorisation at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, no longer fulfils the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorization.

### ANNEX 3: INVOICE DECLARATION (ANNEX 22-13 — IA)

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

#### English version

The exporter of the products covered by this document (customs authorisation No ... (46) ) declares that, except where otherwise clearly indicated, these products are of ... (47) preferential origin.

... ( 48 )

(Place and date)

... ( 49 )

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

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( 46 ) When the invoice declaration is made out by an approved exporter, the authorisation number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets must be omitted or the space left blank.

( 47 ) Origin of products to be indicated. When the invoice declaration relates in whole or in part, to products originating in Ceuta and Melilla the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol 'CM'.

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

( 49 ) See Article 119(5). In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.