

# Application in the European Union of the provisions concerning the supplier's declaration

## European Union guidelines

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## 1. Legal scope

Regulation of the EU:

- Articles 61 to 66 IA<sup>1</sup>, as amended by Commission Implementing Regulation (EU) 2017/989
- Annexes 22-15 to 22-18 IA
- Article 38 DA<sup>2</sup>
- Annex 22-02 DA

Relevant provisions of preferential arrangements and of the Customs Union with Turkey see Section 7.

## 2. General information

A supplier's declaration is a declaration by which a supplier provides information to his customer concerning the originating status of goods with regard to the specific preferential rules of origin. Notwithstanding the invoicing, the supplier is the person who has control and the knowledge of the originating status over the delivered goods.

By making out a supplier's declaration, the supplier declares the originating status of the goods he provides to his customer who needs this information to certify the preferential origin of the goods he exports (the exported goods are either the finished product from the supplier or a product incorporating the delivered material).

Where the supplier's declaration has been provided and is required by the exporter, it shall be kept for use in the following cases:

1. Applications for the issue of proof of origin by the customs office (movement certificates EUR. 1 or EUR-MED).
2. The making out of invoice/origin declaration, origin declaration EUR-MED and statement on origin

The supplier's declaration can also support the making out of a subsequent supplier's declaration when the goods are sold, delivered or transferred between suppliers.

There is no legal obligation for a supplier to make out a supplier's declaration and no authorisation is required. However, a supplier may be bound by a commercial obligation to make one out.

Suppliers' declarations are mainly used for deliveries of goods within the European Union. However, suppliers' declarations in trade with some partner countries of the European Union are possible in the following cases:

- **Cross-border suppliers' declarations for products not having preferential origin status** when applying full cumulation. This is provided in some preferential arrangements (see section 5.2.)

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<sup>1</sup> Commission implementing regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) n° 952/2013 Of the European Parliament and of the Council laying down the Union Customs Code (UCC) (OJL 343 of 29.12.2015)

<sup>2</sup> Commission delegated regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code (UCC) (OJL 343 of 29.12.2015)

- **Cross-border suppliers' declarations for products having preferential origin status in trade with Turkey** when applying diagonal cumulation in the Pan-Euro-Mediterranean and SAP zones. Diagonal cumulation with Turkey is foreseen in the Customs Union Decision with Turkey<sup>3</sup> (see section 4.2.).

A supplier's declaration may never be used as a proof of origin for claiming preferential treatment at importation.

### **3. Supplier's declaration within the European Union**

The types of supplier's declarations are dependent on whether the products have preferential origin or not and whether it relates to a single consignment or multiple consignments over a period of time.

#### **3.1 Supplier's declaration**

This may also be referred to as a single supplier's declaration and is made out only for a single consignment (Article 61 IA). In the cases of regular supplies by the supplier long-term suppliers' declarations could be made out (Article 62 IA).

#### **3.2 Long term supplier's declaration**

Long-term supplier's declarations are one-off declarations valid for consignments over a longer period of time. They can be made out for any consignments delivered during a period up to a maximum of two years.

A long-term supplier's declaration is valid for all the goods mentioned in the supplier's declaration that are delivered within the specified period.

The making out of a long-term supplier's declaration requires that throughout the entire period of validity the originating status of the goods is ensured. The supplier shall immediately inform the customer of the goods, if the information provided in his long-term supplier's declaration is no longer applicable.

A long-term supplier's declaration shall be made out for consignments dispatched during a period of time and shall state three dates:

- a) the date on which the declaration is made out (date of issue);
- b) the date of commencement of the period (start date), which may not be more than 12 months before or more than 6 months after the date of issue;
- c) the date of end of the period (end date), which may not be more than 24 months after the start date.

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<sup>3</sup> Decision No 1/2006 of the EC-Turkey Customs Cooperation Committee of 26 July 2006 laying down detailed rules for the application of Decision No 1/95 of the EC-Turkey Association Council (2006/646/EC), OJ L 265 of 26.9.2006 - corrigendum OJ L 267, 27.9.2006

It is possible to fix different validity periods (start date and end date) of the long-term supplier's declaration. This may cover periods only in the past (maximum of 12 months), only in the future (maximum 24 months), and both past and future periods (maximum 24 months). This is done by the wording *“This declaration is valid for all shipments of these products dispatched from: ... to ...”*.

**Example 1 – only future periods**

On the 15 November 2017 (date of issue) it is possible to make out a long-term supplier's declaration for consignments dispatched from 01 January 2018 (start date) to 31 December 2019 (end date).

**Example 2 – only past periods**

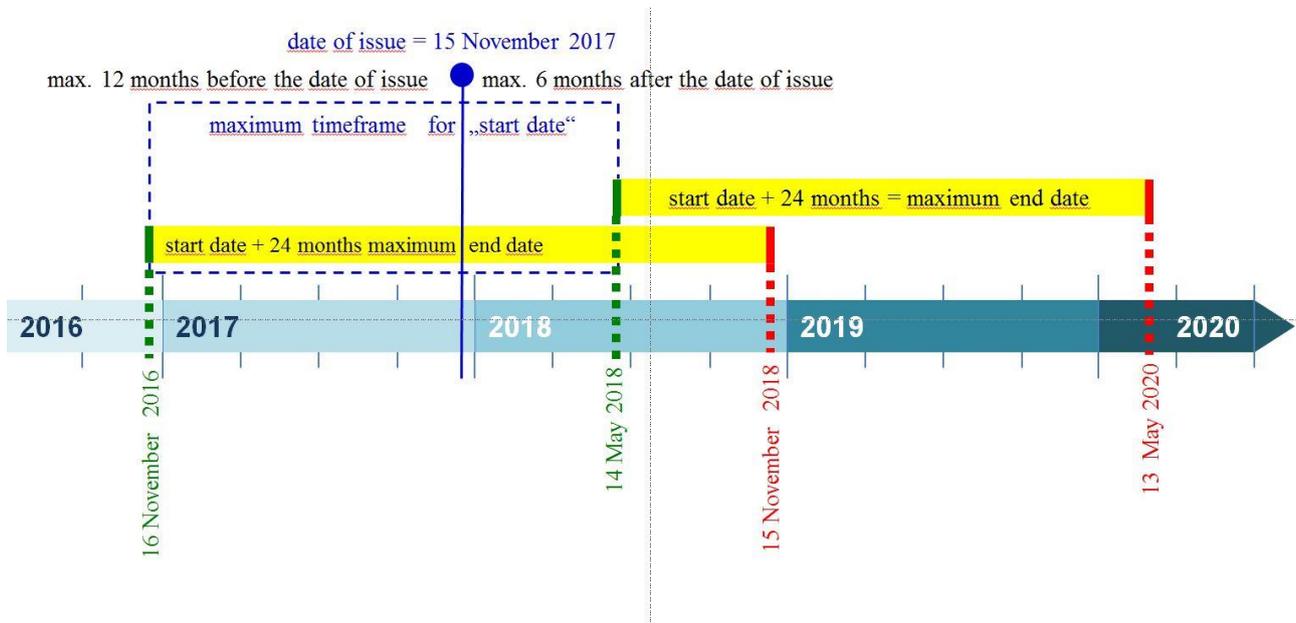
a) On the 15 November 2017 (date of issue) it is possible to make out a long-term supplier's declaration for consignments dispatched from 01 January 2017 (start date) to 15 November 2017 (end date).

b) On the 15 November 2017 (date of issue) it is possible to make out a long-term supplier's declaration for consignments dispatched from 01 January 2017 (start date) to 31 May 2017 (end date).

**Example 3 – both past and future periods**

On the 15 November 2017 (date of issue) it is possible to make out a long-term supplier's declaration for consignments dispatched from 01 January 2017 (start date) to 31 December 2017 (end date).

**Overview of periods for a long term supplier's declaration**



**3.2.1 Export of the same goods**

This may concern exporters making out proofs of origin based on a long-term supplier's declaration who store originating goods during long periods.

The maximum period of validity of two years of the long-term supplier's declaration does not mean that the customer (exporter) is obliged to export the same goods within the validity period of a long-term supplier's declaration. If the customer (exporter) has a long-term supplier's declaration for goods delivered in year n, he can, for example, export the same goods in the year n + 3, provided that:

- the goods have not been altered in any way, i.e. they have not undergone any operation other than handling (unloading or reloading) or operations to ensure they are kept in good condition, and
- the supplier's declaration must still comply with the rules of origin applicable to the free trade agreement(s) concerned.

**Example 4:**

On the 15 November 2017 (date of issue) it is possible to make out a long-term supplier's declaration for consignments dispatched from 01 January 2017 (start date) to 31 December 2017 (end date). The customer (exporter) in receipt of a long-term supplier's declaration may, for instance, make out a statement on origin based on that long-term supplier's declaration on the 20 June 2018.

### 3.3 Formal requirements

The making out of supplier's declarations is carried out without the involvement of customs authorities. The supplier is responsible for the correctness of the declarations made out to the consignee. When a supplier's declaration is made out, formal requirements are obligatory.

#### 3.3.1 The wording to be used

- The texts of supplier's declarations are to be found in chapter 7. The exact texts to be used depend on whether the products have preferential origin and whether it relates to a single consignment or a period of time.
- Only the prescribed legal text in chapter 7 should be used.
- The indication of the legal basis is not necessary.
- Use of country codes:

Abbreviations corresponding to the ISO alpha-2 country code may be used instead of the written out agreement terms or country names in the supplier's declaration for the country or origin. EU is the ISO-Alpha code for the European Union. The list of the standard ISO alpha 2 code is in [Regulation \(EU\) No 1106/2012](#). To express the preferential arrangement, the use of abbreviations for groups of countries or territories is allowed (e.g. SADC, OCT or MAR)

### **3.3.2 Type of document**

A single supplier's declaration shall be made out on a commercial invoice, a delivery note or any commercial document identifying clearly the goods [article 61(2) IA]. It can be an ad hoc document (including pre-printed form) which refers and is annexed to a commercial invoice or other commercial document describing the goods.

A long-term supplier's declaration is made out on an ad hoc document (including pre-printed form). The goods must be described precisely enough to clearly identify them. It is also possible to list the goods in an annex.

### **3.3.3 Signature**

According to Article 63(3) IA in principle, the supplier's declaration shall bear a handwritten signature of the supplier. However, the signature is not required when the invoice and the supplier's declaration are drawn up by electronic means in the following two cases:

- they are electronically authenticated (agreed between the supplier and buyer) or
- the supplier gives to his customer any written undertaking accepting complete responsibility for every supplier's declaration which identifies him as if it had been signed with his handwritten signature.

### **3.3.4 Time of making out and validity period**

The supplier may provide the single supplier's declaration at any time, even after the goods have been delivered [Article 61 (3) IA]. Under certain conditions, there is also the possibility to make out a long-term supplier's declaration (see the examples in the subsection 3.2) [Article 62 IA].

### **3.3.5 Preservation of supplier's declarations and supporting documents**

A supplier has to comply with the obligations to keep records on all documents supporting the declaration (Art. 15 and 51 UCC).

The supplier should be aware that in most preferential arrangements of the EU, the period for keeping supporting documents is at least 3 years from the issue of proof of origin. However some legal frameworks may provide for a different period (e.g. 5 years in the EU – Korea FTA).

Where national regulations provide for a longer period, this will apply irrespective of the length period for a verification request for proof of origin.

### **3.4 Consequences of incorrect supplier's declaration**

An incorrect supplier's declaration may lead to an incorrect proof of origin being issued based on the erroneous supplier's declaration. This could mean that the importer would have to pay (back) duties for a single or multiple consignments as there is no valid proof of origin necessary to obtain the preferential duty rate. An erroneous declaration may not only lead to loss of a customer or requirement to repay charges (depending on contract) but may also entail other consequences e.g. tax or criminal law.

Further actions by the customs authorities may be possible if erroneous supplier's declarations are also made out by an approved exporter.

## **4. Supplier's declaration for products having preferential originating status**

### **4.1 Supplier's declarations for products having preferential originating status in the European Union**

Supplier's declarations for products having preferential origin status are - except when applying diagonal cumulation with Turkey - exclusively used for deliveries to recipients within the European Union. By the supplier's declaration, the supplier, located in the European Union, ensures the origin status of the goods in the preferential arrangement concerned to the exporter, himself located in the European Union. The exporter needs this declaration to issue the proof of origin if he,

- exports directly the goods received to a partner country of the European Union, or
- wishes to ensure the EU originating status of the materials he is going to incorporate in the product he intends to export.

In cases where goods are sold unaltered between traders the supplier's declaration is recommended as the basis for making out a subsequent supplier's declaration.

The issuer of a supplier's declaration must ensure the preferential origin of the goods in the framework of a specific preferential arrangement.

In principle the country of origin mentioned in the declaration is the European Union. It is also possible that a preferential partner country of the European Union is mentioned as the country of origin of the goods.

Furthermore, it is not necessary to make out two supplier's declarations for the same delivery when goods are expected to be exported to partner countries involving preferential arrangements

foreseeing different wording (e.g. EC, EEC in older agreements) to indicate the European Union as country of origin.

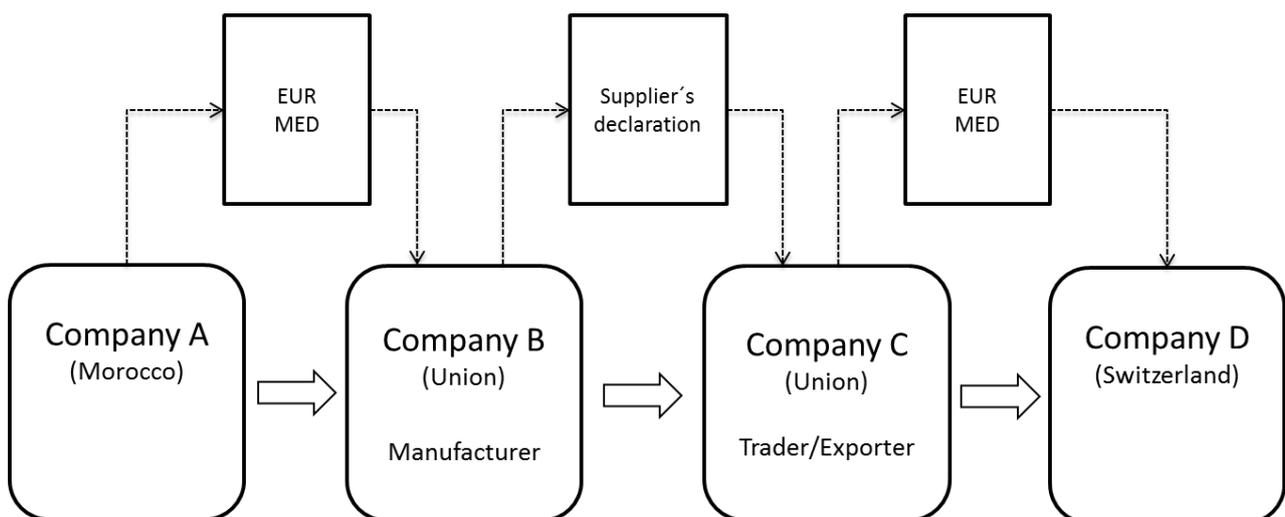
Due to the fact that the originating status of goods is determined according to the rules of origin set in the preferential arrangements involved, reference to the arrangement (country, groups of countries or territories concerned) must be indicated. For this purpose the space after “... and satisfy the rules of origin governing preferential trade with...” shall be completed. The use of abbreviations to name countries, groups of countries or territories is subject to special rules (see chapter 3.3.1 – heading “wording to be used”).

If pre-printed forms are used, it is to be noted that sometimes all eligible countries, groups of countries or territories are already pre-printed. The supplier must check that the products have preferential originating status according to the arrangements with all listed countries, groups of countries or territories, and if not, those countries, groups of countries or territories must be deleted.

## 4.2 Pan-Euro-Mediterranean cumulation

In the framework of the Pan-Euro-Mediterranean Convention ([OJ L54 2013](#)) the wording of the supplier’s declaration varies when the product acquired its preferential originating status pursuant to a diagonal cumulation of origin with Mediterranean countries participating in the Barcelona process. The details provided are intended to ensure the traceability of the countries with which Pan-Euro-Mediterranean cumulation is applicable. For further details see matrix ([OJ C73 2017](#))

### Example 5



*Ballpoint pens (tariff heading 9608\*) are manufactured in the European Union and exported under preference to Switzerland.*

For this purpose:

- pen refills (tariff heading 9608) originating in Morocco are exported to the European Union with proof of origin (EUR-MED).
- Company B manufactures ballpoint pens using the pen refills from Morocco and the remaining components processed are originating in the European Union.
- The ballpoint pens are sold by company B (the manufacturer) to the company C (trader) located in the European Union. The company C requires a supplier's declaration for the export of the goods under preference to company D in Switzerland.
- Company B makes out a supplier's declaration mentioning the following: "Originate in **the European Union**" and "satisfy the rules of origin governing preferential trade with **Switzerland**" and "Cumulation applied with **Morocco**"
- Company C sells the ballpoint pens to Company D in Switzerland with EU origin (proof of origin EUR-MED – cumulation applied with Morocco)

*\* list rule for tariff heading 9608:*

*Manufacture from materials of any heading, except that of the product. However, nibs or nib-points of the same heading as the product may be used.*

### **4.3 Cross-border supplier's declaration for products having preferential originating status in trade with Turkey**

In the context of the Pan-Euro-Mediterranean and Stabilisation and Association Process, for diagonal cumulation it may be necessary for a consignee in Turkey to know in addition to the status of 'goods in free circulation' (by a movement certificate A.TR.), the preferential originating status. Concerning this specific supplier's declaration, a different wording is used (see chapter 7.).

This declaration is not applicable to goods covered by agricultural legislation and European Coal and Steel Community (ECSC) products (excluded from the EU – Turkey Customs Union).

## **5. Supplier's declarations for products not having preferential originating status**

### **5.1 Supplier's declarations for products not having preferential origin status in the European Union**

Supplier's declarations for products not having preferential origin status, whose model is set out in Annex 22-17 and 22-18 IA, should in principle only apply to deliveries within the European Union.

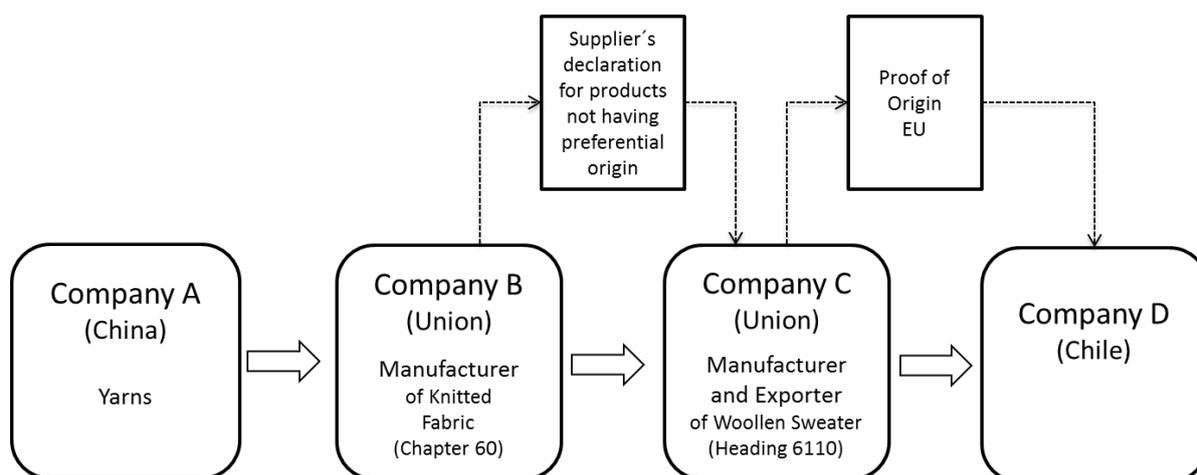
They are relevant if

- the goods supplied were worked or processed in the European Union, but didn't acquire the preferential originating status and
- these goods are undergoing further working or processing by the consignee and

- the addition of the working or processing made by the various operators in the European Union allows the products to obtain a preferential originating status.

Thus a supplier's declaration for products not having preferential origin status doesn't certify an existing preferential origin of goods to the consignee. This type of supplier's declaration contains information about the non-originating materials used or the work or processing carried out.

## Example 6



*A woollen sweater (chapter 61 in the customs nomenclature) is manufactured in the European Union and exported under preference to Chile.*

*For this purpose:*

- *yarn originating in China is exported to the European Union.*
- *Company B in the European Union works on the Chinese yarn and obtains knitted fabric (chapter 60 in the HS).*
- *The knitted fabric is sold to Company C located in the European Union. Company C manufactures the woollen sweater from the knitted fabric. Company C requires a supplier's declaration from Company B for the export of the goods under preference to company D in Chile.*
- *Company B makes out a supplier's declaration "for products not having preferential origin". Indeed, the knitted fabric has not acquired EU origin according to the list rule applying to goods classified under chapter 60 (manufacture from natural fibres, man-made staple fibres, not carded, or combed or otherwise processed for spinning, or chemical materials or textile pulp) in the EU-Chile FTA. The supplier's declaration mentions that the knitted fabric was manufactured from non-originating yarn.*
- *As a consequence, the supplier's declaration proves that the final product, the woollen sweater, has been manufactured from yarn. The list rule applying to a woollen sweater classified in chapter 61 is respected.*
- *Company C sells the woollen sweater to Company D in Chile with EU origin (EUR.1 or invoice declaration).*

## 5.2 Cross-border supplier's declarations for products not having preferential originating status

Concerning trade with certain countries, "cross-border" supplier's declarations for products not having preferential origin status can be used for the purposes of full cumulation. In this context,

cross-border should be understood as meaning that the consignment of goods cross the external borders of the European Union (import or export).

They are intended for the movement of goods

- within the European Economic Area (EEA including the European Union, Iceland, Liechtenstein and Norway), in accordance with Art. 27(2) of the origin protocol of the EEA Agreement,
- with the Maghreb countries (Algeria, Tunisia, Morocco) in accordance with Article 27a (2) of the origin protocols to the agreements with these countries
  - Article 27a of Decision No 2/2007 of the Association Council between the EU and Algeria<sup>4</sup>
  - Article 27a of Decision No 1/2006 of the Association Council between the EU and Tunisia
  - Article 27a of Decision No 2/2005 of the Association Council between the EU and Morocco
- with the countries that are part of the African, Caribbean and Pacific (ACP) Group of States under the Market Access Regulation (MAR), Art. 26 (2) Annex II Council Regulation (EC) 2016/1076
- with Overseas Countries and Territories (OCTs) referred to in Article 32 (2) in Annex VI of Council Decision on the association of the overseas countries and territories with the European Union
- with CETA (Canada) referred to in Article 3(5) and Annex 3 of the Protocol on rules of origin and origin procedures
- with SADC referred to in Articles 3(4), 3(5), 4(6), 4(7) and 30 and Annex V B of the Protocol 1 on rules of origin and origin procedures
- with CARIFORUM referred to in Articles 2(3), 3(2), 4(2) and 27 and Annex V B of the Protocol 1 on rules of origin and origin procedures
- with ESA referred to in Articles 3(4), 4(4) and 28 and Annex V B of the Protocol 1 on rules of origin and origin procedures
- with Pacific referred to in Articles 3(4), 4(4) and 26 and Annex V B of the Protocol II on rules of origin and origin procedures

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<sup>4</sup> Full cumulation does not apply in the complete zone EU-Tunisia-Morocco-Algeria, due to the fact that Algeria has only signed a Pan-Euro-Mediterranean agreement with the EU, and not with Tunisia and Morocco.

## **6. Information certificate INF 4**

An INF 4 information certificate according to Article 64 IA, Annex 22-02 IA and Annex 22-02 DA is used to confirm the authenticity and/or the correctness of a supplier's declaration. The customs authority of a Member State of export carrying out a subsequent verification on a proof of origin may request the exporter to obtain an INF 4 certificate from the supplier.

The customs office of the Member State of export asking for the information certificate INF4 shall pursuant to Article 66 IA obtain this document from the exporter within a time limit of 120 days. This time limit may be extended, if supplier's declaration is based on other supplier's declarations which also have to be verified.

The customs office of the Member State of export may directly ask the customs authorities of the Member State in which the supplier's declaration has been made out to confirm the authenticity and the accuracy of the supplier's declaration, if the exporter is unable to present an INF 4 certificate from the supplier within the time limit. The exporter should be able to demonstrate that he requested his supplier to provide an INF 4 certificate.

Where there is no reply within 150 days of the date of the verification request or where the reply does not contain sufficient information to determine the origin of the products concerned, the customs authorities of the country of export shall declare invalid the proof of origin established on the basis of the supplier's declaration.

### **6.1 Application**

The INF 4 certificate shall in accordance with Article 64 IA correspond to the model set out in Annex 22-02 IA and Annex 22-02 DA. The supplier requests the issuing of the INF 4 certificate by presenting the corresponding forms to the customs authorities of the Member State in which the supplier's declaration has been made out.

The application for an INF 4 certificate shall be presented together with the supplier's declarations and the corresponding invoices. The product indicated in the INF 4 certificate must correspond to the product listed in the supplier's declaration. Annex 22-02 IA and Annex 22-02 DA (see section 8) includes further information required in applying for the information certificate.

### **6.2 Issuing process**

The customs office has the right to request any evidence and to carry out necessary checks. It shall issue the INF 4 certificate within 90 days of receipt of the application by the supplier, and shall certify the authenticity of the supplier's declaration and whether the origin mentioned in the supplier's declaration is accurate or not. The application shall be kept for at least 3 years by the customs authorities.

The completed INF 4 certificate shall be transmitted to the supplier. The INF 4 certificate shall be presented to the competent customs office by the exporter via the supplier.

## **7. Texts of supplier's declarations**

### **7.1 Supplier's declarations referred to in Commission Implementing Regulation (EU) 2015/2447 for deliveries of goods within the European Union**

Supplier's declaration for products having preferential origin	<a href="#">IA (EU) 2015/2447</a>
Long-term supplier's declaration for products having preferential origin	<a href="#">IA (EU) 2015/2447</a>
Supplier's declaration for products not having preferential origin	<a href="#">IA (EU) 2015/2447</a>
Long-term supplier's declaration for products not having preferential origin	<a href="#">IA (EU) 2015/2447</a>

### **7.2 Supplier's declarations for cross border supplies of goods**

#### **7.2.1 In trade with Turkey (goods for which the customs union is applied)**

Supplier's declaration for products having preferential origin	<a href="#">OJ L 265 2006</a>
Long-term supplier's declaration for products having preferential origin	<a href="#">OJ L 265 2006</a>

#### **7.2.2 In trade between the Contracting Parties to the EEA Agreement (European Union, Norway, Iceland and Liechtenstein)**

Supplier's declaration for products not having preferential origin	<a href="#">OJ L 321 2005</a>
Long-term supplier's declaration for products not having preferential origin	<a href="#">OJ L 321 2005</a>

#### **7.2.3 In trade with the Maghreb countries (Algeria, Morocco, Tunisia)**

Supplier's declaration for products not having preferential origin e.g. Algeria	<a href="#">OJ L 297 2007</a>
Long-term supplier's declaration for products not having preferential origin e.g. Algeria	<a href="#">OJ L 297 2007</a>

#### **7.2.4 In trade with the overseas countries and territories**

Supplier's declaration for products having preferential origin status	<a href="#">OJ L 344 2013</a>
Supplier's declaration for products not having preferential origin status	<a href="#">OJ L 344 2013</a>

## **7.2.5 In trade with African, Caribbean and Pacific (ACP) Group of States**

Supplier's declaration for products having preferential origin status [OJ L 185 2016](#)

Supplier declaration for products not having preferential original status [OJ L 185 2016](#)

## **7.2.6 In trade with Canada (CETA)**

Supplier declaration for products not having preferential original status [OJ L 11 2017](#)

## **7.2.7 In trade with States with an Economic Partnership Agreement (EPA)**

- SADC

Supplier's declaration for products having preferential origin status [OJ L 250 2016](#)

Supplier declaration for products not having preferential original status [OJ L 250 2016](#)

- CARIFORUM

Supplier's declaration for products having preferential origin status [OJ L 289 2008](#)

Supplier declaration for products not having preferential original status [OJ L 289 2008](#)

- ESA

Supplier's declaration for products having preferential origin status [OJ L 111 2012](#)

Supplier declaration for products not having preferential original status [OJ L 111 2012](#)

- Pacific

Supplier's declaration for products having preferential origin status [OJ L 272 2009](#)

Supplier declaration for products not having preferential original status [OJ L 272 2009](#)

## **8. Information certificate INF 4**

Information certificate INF 4 and application for an information certificate INF 4 [DA \(EU\) 2015/2446](#)

[IA \(EU\) 2015/2447](#)