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**APPLICATION IN THE EUROPEAN UNION OF THE PROVISIONS CONCERNING REPLACEMENT
PROOFS OF ORIGIN AND A.TR. MOVEMENT CERTIFICATES**

EUROPEAN UNION GUIDELINES

Legal scope

- Article 69-IA¹ referring to preferential agreements concluded and unilateral arrangements adopted by the Union other than the Generalised System of Preferences²;
- Article 20 (and similar provisions) of the origin protocols of preferential agreements concluded by the Union³;
- Article 19 of Appendix 1 of the PEM Regional Convention⁴;
- Article 13 of Decision no 1/2006 of the EC-Turkey Customs Cooperation Committee⁵;
- Article 25 of the OCT Decision⁶;
- Article 18 of the Market Access Regulation⁷;

These guidelines do not constitute a legally binding act and are of an explanatory nature. Their purpose is to provide a tool to facilitate uniform application by the Member States of the above legal provisions.

As the provisions⁸ concerning replacement of proofs of origin within the GSP scheme for the purposes of sending all or some of those products elsewhere within the Union or to Norway or Switzerland are comprehensive and self-explanatory they will not be further covered in this guidelines.

¹ Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (OJ L343 of 29.12.2015). Hereafter referred to as IA.

² Article 56.2 (d) or (e) of the Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (OJ L269 of 10.10.2013).

³ e.g. see Article 20 of Protocol 6 of the EC - Algeria Agreement concerning the definition of the concept of "originating products" and methods of administrative cooperation (OJ L 297 of 15.11.2007).

⁴ Council Decision of 26 March 2012 on the conclusion of the Regional Convention on pan-Euro-Mediterranean preferential rules of origin (2013/94/EU), (OJ L 54 of 26.02.13).

⁵ 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.

⁶ Council Decision of 25 November 2013 on the association of the overseas countries and territories with the European Union ('Overseas Association Decision') (2013/755/EU), OJ L 344 of 19.12.2013.

⁷ Council Regulation (EC) No 1528/2007 of 20 December 2007 applying the arrangements for products originating in certain states which are part of the African, Caribbean and Pacific (ACP) Group of States provided for in agreements establishing, or leading to the establishment of, Economic Partnership Agreements (OJ L 348 of 31.12.2007).

⁸ Article 95-IA and 101-IA and annex 22-19 and 22-20 of IA.

Guidelines

For the purposes of sending all or some of products elsewhere within the Union the initial proof of origin may be replaced by one or more replacement proofs of origin when the goods has not yet been released for free circulation and are placed under the control of a customs office in the Union. See part I and II below.

It is also possible to replace a replacement proof of origin and an A.TR. movement certificate, see part III.

I. When making out replacement invoice/origin declaration(s)⁹ the following shall be taken into account:

- The cases where a replacement invoice/origin declaration can be made out depends on whether the re-consignor is an approved exporter or not, the total value of originating products in the initial consignment and whether the re-consignor is willing to attach a copy of the initial proof of origin or not¹⁰.

- A replacement invoice/origin declaration can be made out when:

- i) the re-consignor is an approved exporter
- ii) the re-consignor is not an approved exporter but the total value of the originating goods in the initial consignment does not exceed EUR 6 000 (or 10 000 EUR, see applicable value thresholds in relevant agreement)
- iii) any re-consignor attaching a copy of the initial proof of origin

- The re-consignor shall indicate on the initial proof of origin and on the replacement invoice/origin declaration the data as indicated below.

1. On the initial proof of origin:

- (a) the particulars of the replacement invoice/origin declaration;
- (b) the name and address (of re-consignor);
- (c) the consignee or consignees;
- (d) shall be marked 'Replaced';

2. On the replacement invoice/origin declaration:

- (a) all particulars of the re-consigned products taken from the initial proof of origin;
- (b) the date on which the initial proof of origin was made out;
- (c) the particulars of the initial proof of origin, including — where appropriate — information about cumulation applied;
- (d) the name and address (of re-consignor) and, where applicable, the approved exporter number;
- (e) the name and address of the consignee or consignees;
- (f) the date and place of the replacement;
- (g) the replacement invoice/origin declaration shall be marked 'Replacement';

⁹ Outside the GSP scheme for the purposes of sending all or some of those products elsewhere within the Union. Article 69-IA.

¹⁰ Article 69.2 (a), (b) and (c) IA.

II. When issuing replacement movement certificates EUR.1¹¹ and EUR-MED or A.TR. the customs authorities of the EU Member States ensure fulfilment of the following requirements.

1. Replacement movement certificates contain the following endorsements made in the English language:

- in Box 7 of the replacement movement certificates EUR.1 or EUR-MED:

"REPLACEMENT CERTIFICATE (Initial EUR.1 or EUR-MED No [serial number + date of issue of initial EUR.1 or EUR-MED + where applicable, indication that initial EUR.1 or EUR-MED is a duplicate¹² or was issued retrospectively¹³], or initial invoice/origin declaration (or invoice/origin declaration EUR-MED) No [identification No of invoice or other commercial document + date of making it out]). If no indication of date of making out is provided in the text of the initial invoice declaration (or invoice/origin declaration EUR-MED), the date contained on the commercial document, on which the declaration in question is made out, is used as a reference date;

and,

- in Box 8 of the replacement movement certificates A.TR.:

"REPLACEMENT CERTIFICATE (Initial A.TR. No of..... [serial number + date of issue + where applicable, indication that initial A.TR. is a duplicate¹⁴ or was issued retrospectively])".

2. The name of the re-consignor (sender of the products) is given in box 1 of the replacement movement certificates.

3. Preferential arrangement of the Union appearing on the initial movement certificate (or, where applicable, on the initial invoice/origin declaration) is given in box 2 of the replacement movement certificates EUR.1 or EUR-MED.

4. The name of the final consignee may be given in box 3 of the replacement movement certificates.

5. Country, group of countries or territory in which the products are considered as originating is given in box 4 of the replacement movement certificates EUR.1 or EUR-MED. Country of exportation is given in box 5 of the replacement movement certificates A.TR.

6. The Member State or the customs office (if the destination is changed within one Member State) of destination of the products covered by the replacement movement certificates is given in box 5 of the

¹¹ Article 69.2(d) and 69.3 IA

¹² In case of replacement movement certificate(s) issued to replace a duplicate movement certificate EUR.1 or EUR-MED, the date of issue of the initial movement certificate EUR.1 or EUR-MED for which the duplicate has been issued, should be transferred to Box 7 of the replacement movement certificate(s).

¹³ In case of replacement movement certificate(s) issued to replace a movement certificate EUR-MED issued retrospectively by application of Article 18(2) of origin protocols (e.g. see Article 18(2) of Protocol 6 of the EC - Algeria Agreement concerning the definition of the concept of "originating products" and methods of administrative cooperation (OJ L 297 of 15.11.2007)), the date of issue of the initial movement certificate EUR.1 should be transferred to Box 7 of the replacement movement certificate(s).

¹⁴ In case of replacement movement certificate(s) issued to replace a duplicate movement certificate A.TR., the date of issue of the initial A.TR for which the duplicate has been issued, should be transferred to Box 8 of the replacement movement certificate(s).

replacement movement certificates EUR.1 or EUR-MED, or in box 6 of the replacement movement certificates A.TR.

7. Without prejudice to paragraph 1, endorsements appearing in box 7 of the initial movement certificate EUR.1 or EUR-MED or, where applicable, corresponding remarks of a similar nature entered on the initial invoice/origin declaration or invoice declaration EUR-MED, are transferred to box 7 of the replacement movement certificates EUR.1 or EUR-MED. Endorsements appearing in box 8 of the initial movement certificates A.TR. are transferred to box 8 of the replacement movement certificates A.TR. The endorsements to be transferred in accordance with this paragraph should relate to the products covered by the replacement movement certificates.

8. All particulars of the products covered by the replacement movement certificates which are to be transported from one Member State to another, or from one customs office to another (within the territory of one Member State), are entered in box 8 of the replacement movement certificates EUR.1 or EUR-MED, or in box 10 of the replacement movement certificates A.TR.

9. The gross weight (or other appropriate measure) of the products covered by the replacement movement certificates which are to be transported from one Member State to another, or from one customs office to another (within the territory of one Member State), are entered in box 9 of the replacement movement certificates EUR.1 or EUR-MED, or in box 11 of the replacement movement certificates A.TR.

10. References to the re-consignor's invoice are given in box 10 of the replacement movement certificates EUR.1 or EUR-MED.

11. The issuing customs authorities endorse box 11 of the replacement movement certificates EUR.1 or EUR-MED, or box 12 of the replacement movement certificates A.TR.

12. Box 12 of the replacement movement certificates EUR.1 or EUR-MED, or box 13 of the replacement movement certificates A.TR. should be filled in and signed by the re-consignor.

13. The issuing customs office should note on the initial movement certificate (or, where applicable, on the initial invoice/origin declaration) the weight, numbers and nature of the products forwarded and should indicate thereon the serial numbers of the corresponding replacement certificate or certificates. The initial movement certificate (or, where applicable, the initial invoice/origin declaration) shall be kept either by the customs authorities or the economic operators for at least three years.¹⁵

14. A photocopy of the initial movement certificate (or, where applicable, of the initial invoice/origin declaration) may be annexed to the replacement movement certificate.¹⁶

¹⁵ The preservation of proofs of origin may be a shared responsibility between customs authorities and economic operators. Where the latter are authorised to keep the originals of the proofs of origin at the customs authorities' disposal, the customs authorities are considered as exercising in a delegated way the preservation responsibility foreseen in origin protocols. In most cases, these documents must be kept in archives for a period of at least three calendar years but longer conservation periods may be foreseen.

¹⁶e.g. see Article 20 of Protocol 6 of the EC - Algeria Agreement concerning the definition of the concept of "originating products" and methods of administrative cooperation (OJ L 297 of 15.11.2007). 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.

III. Replacement of replacement proof of origin and A.TR movement certificates

It is possible to replace a replacement proof of origin and A.TR movement certificate. The same criteria as above are then to be applied, point I for invoice/origin declarations and point II for movement certificates.

In order to ensure that the initial proof of origin could easily be traced back in case of subsequent verification, the number of the initial proof of origin and its place and date of issue or making out have to be contained in the new replacement proof(s) of origin. It must also include the number, place and date of issue or making out of the last replacement proof of origin on the basis of which the further replacement proof(s) of origin is(are) issued or made out. This should apply *mutatis mutandis* to A.TR movement certificates.