

**Translation into English: NI GA 09/2020 ON 30 MARCH REGARDING THE IMPLEMENTATION OF THE ORIGIN PROVISIONS OF EU PREFERENTIAL ARRANGEMENTS WITH ITS TRADING PARTNERS**

In the context of the current COVID-19 pandemic, and given the impossibility faced by some EU Member States and EU trading partners to provide certificates for preferential origin purposes in due form i.e. signed, stamped and in the right paper format, as in a number of countries contacts between customs and economic operators have been suspended due to measures and restrictions adopted to fight against the CoVid19 crisis, , we inform that the European Commission has adopted extraordinary measures in close coordination with the EU preferential trade partners, to ensure the full implementation of the EU preferential trade arrangements.

These exceptional measures are intended to apply on a reciprocal basis between the Member States and the EU's trading partners concerned, making use of the relevant provisions of the EU preferential arrangements. They shall apply to trade arrangements which provide for as proof of origin any paper certificate (Form-A, EUR.1 and/or EUR-MED), as well as ATR certificates in the context of preferential trade between the EU and Turkey.

## **1. EXPORT**

### **1.1 Approved Exporter**

Firstly, customs authorities in the EU and EU's trading partner countries are invited to make the widest possible use of the **approved exporter status** to facilitate the making out of proofs of origin (or of proofs of a 'customs union status') as an alternative to official certification.

Customs authorities will therefore give priority to the handling of all these requests. In case they need additional information, customs authorities could grant the authorization conditional to the subsequent presentation of the pending documentation. Customs authorities might also revoke the authorization afterwards in case they verify one of the requirements are not met.

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## 1.2 Copies of certificates

Secondly, customs authorities in the EU and EU's trading partner countries are encouraged to **accept, exceptionally during the crisis period and until further notice, accept certificates issued for preferential purposes in the form of a copy, issued on paper or electronically.** In any event, importers are obliged to obtain the **original** certificates of origin from exporters once the exceptional situations ceases.

Customs authorities of the importing Party, whether the customs authorities in the EU or EU's trading partner countries, may request the submission of a copy of the certificate of origin in accordance with the regulation and procedures applicable in that country and the relevant provisions set out in the preferential trade regimes. In any event, importers must obtain from their exporters the original certificate of origin once the exceptional situation ceases.

In the specific case of the Spanish customs authorities, economic operators (exporters or customs representatives) shall submit the application and the certificate of origin in question duly fulfilled by means of Registration.

For this purpose, you can consult the **"GUIDE TO APPLYING FOR SEALING EUR-1 WITH ELECTRONIC SIGNATURE"** available in the Tax Office (AEAT) website:

[La Agencia Tributaria - Aduanas e Impuestos Especiales - COVID-19 Aduanas](#)

[https://www.agenciatributaria.es/AEAT.internet/Inicio/La\\_Agencia\\_Tributaria/Aduanas\\_e\\_Impuestos\\_Especiales/Aduanas\\_e\\_Impuestos\\_Especiales.shtml](https://www.agenciatributaria.es/AEAT.internet/Inicio/La_Agencia_Tributaria/Aduanas_e_Impuestos_Especiales/Aduanas_e_Impuestos_Especiales.shtml)

[https://www.agenciatributaria.es/AEAT.internet/Inicio/La\\_Agencia\\_Tributaria/Aduanas\\_e\\_Impuestos\\_Especiales/ Presentacion/COVID\\_19/Justificacion\\_del\\_origen\\_de\\_las\\_mercancias/Justificacion\\_d\\_el\\_origen\\_de\\_las\\_mercancias.shtml](https://www.agenciatributaria.es/AEAT.internet/Inicio/La_Agencia_Tributaria/Aduanas_e_Impuestos_Especiales/ Presentacion/COVID_19/Justificacion_del_origen_de_las_mercancias/Justificacion_d_el_origen_de_las_mercancias.shtml)

Once signed, the certificate will include information in its lower part regarding the officer's signature and a secure verification code (código seguro de verificación CSV) and will be incorporated in the Single Administrative Document file which might be consulted through "Mi Files" at the Electronic Head Office Site of the Tax Agency.

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The CSV code will allow verifying the authenticity of the document in the Website of the Electronic Head Office of the AEAT - Outstanding procedures - Checking of documents by secure verification code (CSV), through the following link.

[Sede Electrónica de la AEAT – Trámites destacados – Cotejo de documentos mediante código seguro de verificación \(CSV\).](#)

## 2. IMPORT

Exceptionally **during the crisis period and until further notice**, when requiring the provision by importers of origin certificates customs authorities in the EU and in the EU's trading partner countries are **invited to accept certificates issued for preferential purposes in the form of a copy, issued on paper or electronically**, based on the provisions concerning the submission of proofs of origin for the purpose of the EU preferential trade arrangements (FORM-A, EUER.1 and/or EUR-MED).

The same should apply to A.TR certificates in the context of preferential trade between the EU and Turkey.

This approach does not affect the application of the **verification procedures** established in each preferential trade arrangement, in case customs authorities consider this is necessary, according to the procedure established under the preferential agreements.

For practical purposes, **code 9020 should be entered (indicated) in box 44** of the Single Administrative Document (SAD) as soon as the operator has a copy of the certificate as mentioned above, which shall be enclosed to the declaration.

This code informs that the declarant has the certificate issued on paper or by electronic means, under the terms authorized by the country of origin, **due to problems arising from the COVID-19** and that he undertakes to obtain the original once this exceptional situation ceases.

This code has to be declared together with the relevant certificate code **EUR-1, EUR-MED, FORM-A and ATR**.

- 1) The use of this code is not considered a case of simplified declaration due to the lack of a document and therefore does not imply to declare as procedure code (box 1, 2) code "B".
- 2) It is therefore incompatible with code 9OR in box 37.2.

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- 3) The declaration of this code does not allow entering a payment key before release (code A in Modality of Payment), i.e. the import declaration must contain a guarantee, but it will not be bound by the difference in duties with third countries.

Madrid, 30 March 2020

The Assistant Director-General for Customs Management  
Nerea Rodríguez Entremonzaga  
(Electronically signed document)

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