

**ANNEX II.3**  
**EXPLANATORY NOTE**  
**ARTICLE 21 – CERTIFICATES OF ORIGIN ISSUED RETROSPECTIVELY –**  
**“TECHNICAL REASONS”**

A Certificate of Origin may be rejected for ‘technical reasons’ because it was not made out in the prescribed manner. These are the cases which may give rise to subsequent presentation of a retrospectively-endorsed Certificate of Origin and they include, by way of example, the following:

- the Certificate of Origin has been made out on a form other than the prescribed one (e.g. differs significantly from the model in size or colour, no serial number, not printed in the officially-prescribed language),
- one of the mandatory boxes (e.g. Box 7 on the Certificate of Origin) has not been filled in,
- the Certificate of Origin has not been stamped and signed (i.e. in Box 12),
- the Certificate of Origin is endorsed by a non-authorized authority,
- the stamp used is a new one which has not yet been notified,
- the Certificate of Origin presented is a copy or photocopy rather than the original,
- the entry in Box 4 refers to a third country that does not belong to the Agreement.

*Action to be taken*

The document should be marked ‘Document not accepted’, stating the reason(s), and then returned to the importer in order to enable him to get a new document issued retrospectively. The customs authorities, however, may keep a photocopy of the rejected document for the purposes of post-clearance verification or if they have grounds for suspecting fraud.