

Explanatory notes concerning Annex III of the EC-Mexico Agreement (Decision 2/2000 of the EC-Mexico Joint Council)

(2001/C 128/10)

Article 16. Documents accompanying a movement certificate EUR.1

An invoice relating to goods exported under preference from the territory of one of the parties and accompanying a movement certificate EUR.1 can be made out in a third country.

Article 16. Description of goods on movement certificate EUR.1

Cases of large consignments or generic description of goods

When the box on the movement certificate EUR.1, provided for the description of the goods is insufficient to specify the necessary particulars for identifying the goods, particularly in the case of large consignments, the exporter may specify the goods to which the certificate relates on attached invoices of the goods and, if necessary, additional commercial documents on condition that:

- (a) the invoices numbers are shown in boxes 8 or 10 of the movement certificate EUR.1;
- (b) the invoices and, where relevant, additional commercial documents are firmly attached to the certificate prior to presentation to customs or the competent governmental authority; and
- (c) the customs authorities or the competent governmental authority have stamped the invoice and additional commercial documents officially attaching them to the certificates. The customs authorities or the competent governmental authorities must keep with the application of the certificate, a copy of the invoice and additional commercial documents. Example: The stamp appears in box 11 and also on the first page of the invoice and, where appropriate, on any other commercial document, or the stamp appears in box 11 and the other stamp is in the back of the certificate covering the certificate and the first page of the invoice at the same time.

The procedure explained above also applies in cases where a generic description is given in box 8 (e.g. parts of motorcycles) and a detailed description (such as seats, tyres, frames, etc.) appears on the invoice.

When the invoice relates to originating and non-originating goods, the exporter must identify which goods are originating and which ones are not in the invoice in a precise way so as to avoid any misunderstanding.

Article 16. Goods exported by the customs clearance agent

A customs clearance agent may be allowed to act as the authorised representative of the person who is the owner of the

goods or has a similar right of disposal over them, even in cases where the person is not situated in the exporting country, as long as the agent is in a position to prove the originating status of the goods.

Article 17. Technical reasons

A movement certificate EUR.1 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 the retrospectively endorsed certificate and they include, by way of example, the following:

- the movement certificate EUR.1 has been made out on a form other than the prescribed one (e.g. no guilloche background, differs significantly from the model in size or colour, no serial number, not printed in one of the officially prescribed languages),
- one of the mandatory boxes (e.g. box 4 on the EUR.1) has not been filled,
- tariff classification of the good at least at a heading (4-digit code) level is not included in box 8, or in the invoice concerned for the cases referred to in the above paragraph on 'description of goods on a movement certificate EUR.1',
- the movement certificate EUR.1 has not been stamped or signed (i.e. in box 11),
- the movement certificate EUR.1 is endorsed by a non-authorised authority,
- the stamp used is one which has not been notified,
- the movement certificate EUR.1 presented is a copy or photocopy rather than the original,
- the entry in boxes 2 or 5 refers to a country that does not belong to the agreement,
- the date set out in box 11 is prior to the date indicated in box 12.

Action to be taken

The document should be marked 'Document not accepted' in one of the official languages of the agreement, stating the reason(s) either on the certificate or on another document made out by the customs authorities. The certificate and where appropriate, the other document, is 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.

Article 20. Application of the provisions concerning invoice declaration

Invoice declarations have to be made out by an exporter established in the territory of one of the parties. If the invoice is made out in a third country, the invoice declaration can appear on any other commercial document ⁽¹⁾ issued in the territory of the exporting party, which describes the products concerned in sufficient detail to enable them to be identified as originating in accordance with Annex III. In such a case the exporter of the goods must be identified on the document on which the declaration of origin is made out.

Furthermore, the following guidelines shall apply:

- (a) the wording of the invoice declaration shall be in accordance with the wording set out in Appendix IV of Annex III of the Decision;
- (b) the indication of non-originating products and therefore products which are not covered by the invoice declaration should not be made on the declaration itself. However, this indication should appear on the invoice in a precise way so as to avoid any misunderstandings;

⁽¹⁾ Such commercial documents are for instance the bill of lading or the packing list which accompany the goods.

- (c) declarations made on carbon-copied or photocopied invoices are acceptable provided such declarations bear the signature of the exporter under the same conditions as the original. Approved exporters who are authorised not to sign invoice declarations are not required to sign invoice declarations made on carbon-copied or photocopied invoices;
- (d) an invoice declaration on the reverse of the invoice is acceptable;
- (e) the invoice declaration may be made out on a separate sheet of the invoice provided that the sheet is obviously part of the invoice. A complementary form may not be used;
- (f) an invoice declaration made out on a label which is subsequently attached to the invoice is acceptable provided there is no doubt that the label has been affixed by the exporter. For example the exporter's stamp or signature should cover both the label and the invoice;
- (g) notwithstanding the explanatory note to Article 16 (goods exported by the customs clearance agent), customs clearance agents cannot be granted approved exporter status.

Authorisation for State aid pursuant to Articles 87 and 88 of the EC Treaty

Cases where the Commission raises no objections

(2001/C 128/11)

Date of adoption of the decision: 20.3.2001

Member State: Italy (Toscana)

Aid No: N 523/98

Title: Regulation of rural and agricultural development services

Objective: To subsidise activities of R & D experimentation, technical assistance, consultancy, dissemination of information, and promotion, within the context of programmes of 'Agricultural development services'

Legal basis: Legge regionale n. 37/2000: Disciplina dei servizi di sviluppo agricolo e rurale

Budget: Approximately ITL 10 billion (approximately EUR 5 million) for the first three years

Aid intensity or amount:

— Aids for research and development: up to 75 %

— Aids for promotion and advertising of agricultural products: within the maximum aid rate (100 % for promotion and 50 % for advertising)

— Aids for the provision of technical support in the agricultural sector: within the maximum aid rate (no more than EUR 100 000 per beneficiary over any three-year period, or, in the case of aid granted to undertakings falling within the scope of the Commission definition of small and medium-sized enterprises ⁽¹⁾, 50 % of the eligible costs, whichever is greater)

Duration: Indefinite

Other information: The scheme will be implemented in accordance with the undertakings of the competent authorities contained in their letters dated 16.3.1999, 29.7.1999, 21.12.1999, 16.6.2000 and 11.1.2000

The authentic text(s) of the decision, from which all confidential information has been removed, can be found at

http://europa.eu.int/comm/secretariat_general/sgb/state_aids

⁽¹⁾ OJ L 107, 30.4.1996, p. 4.

Date of adoption of the decision: 23.3.2001

Member State: Spain (Castile-La Mancha)