



TULLI
TULL·CUSTOMS

tulli.fi

Instructions on authorisation

1/2019

Approved exporter

5.3.2019 New instructions

Instructions for the approved exporter

An approved exporter, referred to in the preferential arrangements and rules of origin of the European Union, can submit as preferential proof invoice declarations, origin declarations as well as EUR-MED invoice declarations and EUR-MED origin declarations, regardless of the value of the originating products. The authorisation holder can also apply the approved exporter's authorisation on EU level and draft origin declarations with the authorisation number for such EU products of preferential origin, which are exported from an EU country other than Finland. Furthermore, the authorisation holder can endorse the A.TR movement certificate with a special stamp when exporting customs union products from Finland to Turkey and for exports from another EU country to Turkey, if the products are in free circulation within the EU. The A.TR movement certificates to be submitted after export are always endorsed by Customs.

[On the Tulli.fi website](#), there is a table of preferential arrangements and rules of origin, to which the approved exporter's procedure is applied.

The approved exporter authorisation can also be applied to other procedures included in and corresponding to preferential arrangements and rules of origin procedures, which come into force after the authorisation is approved.

Template for origin declaration (invoice declaration)

English version:

The exporter of the products covered by this document (customs authorization No ...) declares that, except where otherwise clearly indicated, these products are of ... preferential origin.

Conditions for obtaining the approved exporter authorisation

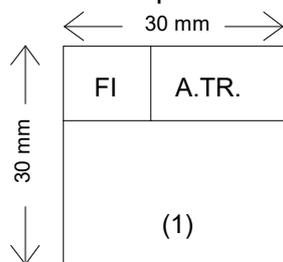
- The exporter has frequent exports to EU contracting countries, to Turkey or occasional exports to South Korea.
- The exporter gives the customs authorities the necessary information for the control of the originating status of the goods
- To endorse the A.TR. certificates when exporting customs union goods to Turkey, the exporter must guarantee that the customs status of the goods, i.e., that the goods are in free circulation, can be proved and checked.

General guidelines

1. The authorised exporter must observe the regulations of the preferential agreement or the rules of origin arrangements and guidelines of Finnish Customs when drafting declarations of origin. The declarations of origin must be drafted in the consignment's commercial document, where the originating products are described in sufficient detail to enable the identification of the products.

2. An approved exporter does not have to sign the origin declarations. The exporter is committed to taking the whole responsibility for each declaration of origin they draft and by which they can be identified as if having signed it.
3. The exporter must follow the regulations of the EU-Turkey Customs Committee's decisions and the guidelines provided by Customs, when endorsing the A.TR movement certificates with a company-specific special stamp.

Model of the special stamp



(1) The approved exporter's authorisation number

4. The exporter is obligated to follow up changes to the rules of origin and the effect changes in the manufacturing of the company's export products has on the origin.
5. When using the inward processing procedure, the exporter must ensure that the customs duties have been paid for non-originating raw materials, if a declaration of origin is drafted for the export product. The requirements must be observed if the rules of origin of an agreement include a prohibition on drawback or exemption from customs duties. The A.TR movement certificate can ~~only~~ be endorsed in cases where customs duties or charges with similar effect have been levied on materials from third countries used to manufacture the goods.
6. Customs' authorisation centre must be informed of changes to information regarding the company and other significant changes to information provided in the application.
7. Upon request, the Exporter commits to supply the customs authority/Customs with all documents proving the originating status of the products and of the fulfilment of the conditions for endorsement of the A-TR movement certificates. The exporter must have a management system for the records and materials, through which they can find out the EU originating status of goods entitled to preferential treatment and which are to be exported from another EU country to contracting countries; and in exports to Turkey, the customs status of the goods. For goods to be exported from another EU country to contracting countries, the exporter must be able to allocate the origin declarations submitted in Finland and correspondingly, for customs union products to be exported from another EU country to Turkey, the A-TR movement certificates for exported items they have endorsed with their own special stamp. The application part of the A.TR movement certificates endorsed by the exporter must be archived by the company in accordance with paragraph eight.
8. Regardless of the time limits on preferential treatment, Customs' national regulation 9/2016 of 2 May 2016 is applied for the storing of the original material when archiving documents that are submitted electronically. According to the regulation, the holder of the goods/the exporter must store the customs clearance documents for six years from the end of the calendar year when the decision on the release of the goods for some customs procedure for import/export was made (current year + 6 years).

9. The authorisation is valid until further notice. The authorisation can be revoked if the conditions of the authorisation have changed or if the authorisation holder misuses the rights of the authorisation.

Applicable legislation

Union Customs Code (Regulation (EU) No 952/2013 of the European Parliament and of the Council), of 9 October 2013 Article 64(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, article 67.

Decision No 1/2006 of the EC-Turkey Customs Cooperation Committee of 26 September 2006, laying down detailed rules for the application of Decision No 1/95 of the EC-Turkey Association Council; Articles 11 and 12.

More information

yritysneuvonta.lupa-asiakkaat(at)tulli.fi