

EXPLANATORY NOTES

1. For the purpose of subparagraph (e) of Article 1 (Definitions) the "exporter" is not necessarily the person (the seller) that issues the sales invoice for the consignment (third party invoicing). The seller can be located in the territory of a third country.
2. For the purpose of subparagraph 1(b) of Article 4 (Wholly Obtained Products) "plants and vegetable products" includes, in particular, live trees, flowers, fruits, vegetables, seaweeds and fungi.
3. For the purpose of paragraph 4 of Article 11 (Accounting Segregation) "general accounting principles" means the recognised consensus or substantial authoritative support in the territory of a Party, with respect to the recording of revenues, expenses, costs, assets and liabilities; the disclosure of information; and the preparation of financial statements. Those standards may encompass broad guidelines of general application as well as detailed standards, practices and procedures.
4. For the purpose of paragraph 4 of Article 13 (Non-Alteration) "in case of doubt" means that the importing Party has the discretion of determining the cases for which the declarant is requested to provide evidence of compliance with Article 13 (Non-Alteration) but it cannot routinely require the submission of that evidence.

5. For the purpose of paragraph 1 of Article 16 (Procedure for the Issuance of a Certificate of Origin) "in writing" includes an application being made by electronic means.
6. For the purpose of paragraph 3 of Article 16 (Procedure for the Issuance of a Certificate of Origin) and paragraph 2 of Article 19 (Conditions for Making out an Origin Declaration) "to submit at any time, at the request of the competent authorities of the exporting Party, all appropriate documents" covers both the situation whereby the competent authorities request systematically the submission of all supporting documents as well as the situation whereby the competent authorities only make targeted requests for the submission of the supporting documents.
7. For the purpose of paragraph 3 of Article 19 (Conditions for Making out an Origin Declaration), "any other commercial document" can be, for example, an accompanying delivery note, a pro-forma invoice or a packing list. A transport document, such as a bill of lading or an airway bill, shall not be considered as any other commercial document. An origin declaration on a separate form is not permitted. The origin declaration may be submitted on a separate sheet of the commercial document when the sheet is an obvious part of this document.
8. As regards the application of Article 30 (Verification of Proofs of Origin), the customs authorities of the exporting country shall endeavour to inform the importing authorities about the receipt of the verification request. They may do so in any form, including by means of electronic communication. They shall also endeavour to inform the requesting authorities in case they need more time than the period of 10 months provided for in paragraph 6 of Article 30 (Verification of Proofs of Origin) to carry out the verification and provide a reply.

9. As regards the application of paragraph 6 of Article 30 (Verification of Proofs of Origin), the requesting competent authorities shall verify with the requested competent authorities whether they have effectively received the request before refusing the entitlement to preferential tariff treatment.
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