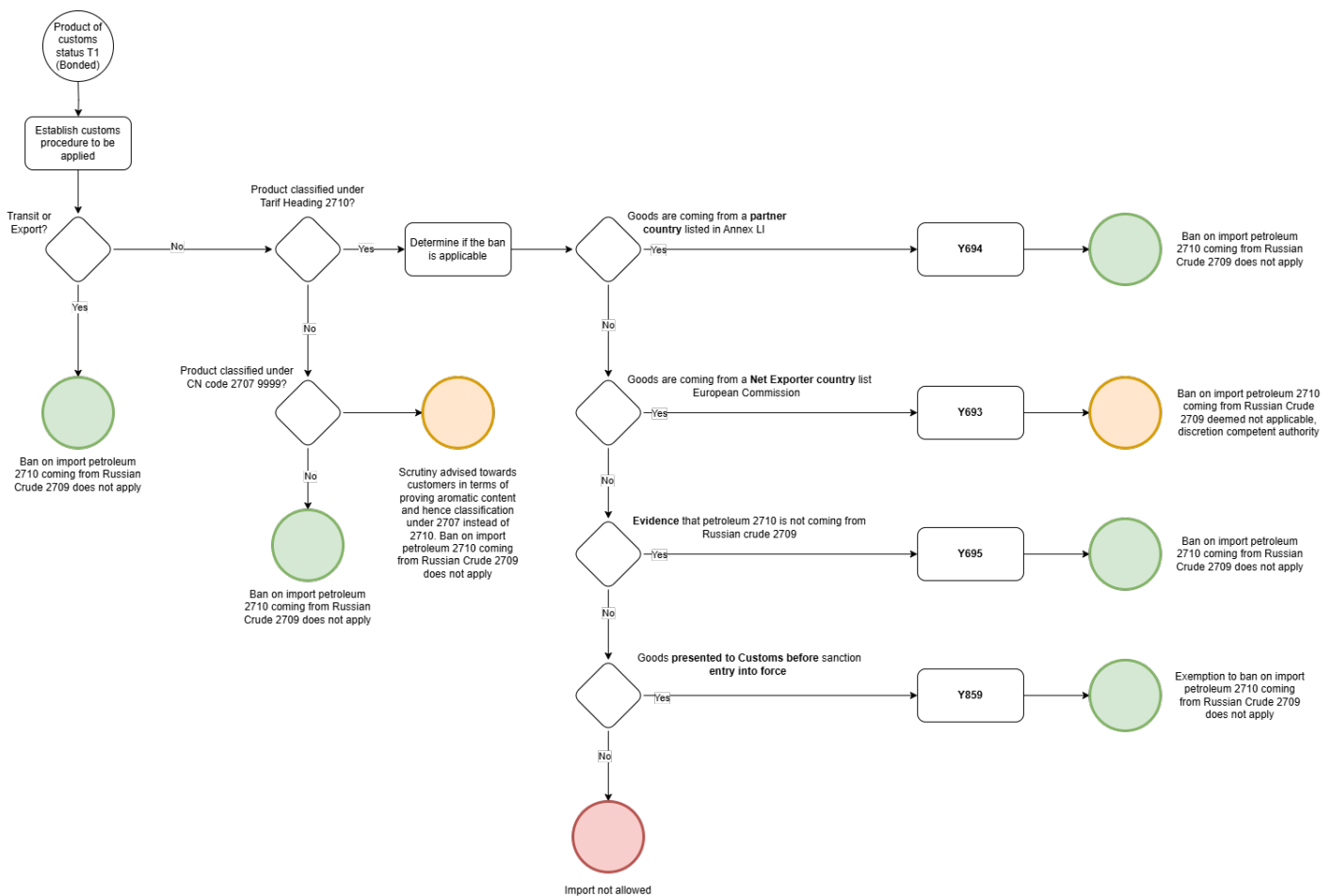


# Process flow - Import ban fuel 2710 coming from Russian Crude 2709

It should be noted in general that all statements on origin should be substantiated by proof. With regard to any documentation it should carefully be considered what the documentation says and proves. For example, a Certificate of Origin issues by a governmental body in an exporting country is, most likely, based on the application of rules of origin other than does applicable to the EU. The concept of 'free evidence' applies when it comes to origin, meaning that there are no specific documents required. Any documentation substantiating the audit trail of goods and the manufacturing thereof can and should be considered.



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