

Verification of Supplier's Declaration - Non-Preferential Origin

Purpose

To ensure that supplier declarations claiming non-preferential origin are accurate, legally compliant, and auditable for EU customs purposes.

Step 1: Collect the Supplier Declaration

- Obtain a **completed supplier declaration** for all goods, including:
 - Product description and Commodity code.
 - Country of origin.
 - Basis of origin (wholly obtained or substantially transformed).
 - Signature, company details, and date.
- Ensure the declaration is **dated, legible, and signed** by an authorized representative.

Step 2: Verify Supplier Credentials

- Confirm the supplier is **legitimate and traceable**.
- Check:
 - Legal registration of the supplier.

- Manufacturing locations.
- Historical compliance with customs documentation.

Step 3: Check Completeness of the Declaration

- Ensure all required fields are completed:
 - Product description matches your purchase.
 - Commodity code matches the EU customs classification.
 - Country of origin is stated.
 - Basis of origin (wholly obtained/substantial transformation) is clear.
 - Declaration is signed and dated.

Step 4: Validate Basis of Origin

- For **wholly obtained goods**:
 - Confirm that all production, extraction, or harvest occurred in the stated country.
 - Request supporting documentation if necessary (e.g., harvest records, production logs).
- For **substantially transformed goods**:
 - Confirm that processing in the stated country was **economically justified** and **resulted in a substantial transformation**:
 - Check change in **tariff classification (Commodity code)**.
 - Check change in **physical/chemical properties** or **composition**.
 - Ensure processing was more than minimal operations (not just cleaning, packaging, sorting).

Step 5: Check Supporting Evidence

- Review:

- Invoices for raw materials.
- Production or processing logs.
- Bills of lading.
- Quality certificates or process descriptions.
- Ensure **consistency** between documentation and the declaration.

Step 6: Cross-Check Against Legal Requirements

- Verify compliance with:
 - **UCC Articles 148-152** (non-preferential origin rules).
 - **Delegated / Implementing Acts** (Annex 22-01, list of primary rules, minimal operations).
- Ensure the declared origin aligns with EU customs rules and relevant CJEU case law (e.g., *C-86/24 CS STEEL*).

Step 7: Approve or Request Clarification

- If all criteria are satisfied:
 - Approve the declaration for use in customs procedures.
- If inconsistencies are found:
 - Contact supplier to provide additional information or correct the declaration.
- Keep all correspondence for **audit purposes**.

Step 8: Record Retention

- Retain the supplier declaration and all supporting documents for at least **3-5 years** (EU standard for customs audits).

- Store in a retrievable format (electronic or paper) linked to the relevant shipment.

Step 9: Periodic Review

- Review supplier declarations periodically (at least annually) to:
 - Confirm consistency with current supply chains.
 - Ensure compliance with updates to **UCC or Delegated Regulations**.
 - Flag changes in production location or processing steps that may affect origin.

This procedure ensures that your **non-preferential origin declarations are reliable, auditable, and legally defensible** in case of customs verification or post-clearance checks.

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