

6. Recordkeeping and points of attention

The selected Y-code must be clearly substantiated and recorded.

The following points of attention apply:

- For non-crude 2710 product (e.g. HVO / HEFA SPK), it must be verifiable that the product does not contain crude oil and has not been obtained from crude oil.
- For Y694, it must be verified whether the dispatch country is listed in Annex LI at the time the declaration is submitted.
- For Y693, it is not sufficient that only the dispatch country or only the country of origin is a net exporter country. Both must qualify as the same net exporter country.
- For Y695, evidence must be available regarding the country of origin of the crude oil used for refining the CN 2710 product.
- The list of partner countries in Annex LI and the list of net exporter countries may change. Periodic checks are required to monitor these lists and update them in a timely manner.
- Therefore, always check the current lists before submitting the declaration.
- In case of doubt regarding the product description, origin, dispatch country or available documentation, the case must be escalated to HQ Customs team before the declaration is submitted.

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