

To,
The Local Administrators of the EU GSP,

This is with reference to the EU GSP self-certification scheme which is in operation in India from 01.01.2017 onwards. In this context, the office of DGFT has issued a Trade Notice No. 3 dated 17th April, 2017 which clarifies a number of issues on the EU GSP Scheme as well as the list of Local Users. The Department of Commerce has updated the Concept Note on EU GSP Scheme of Self Certification, which has been uploaded of the website of this Department. A copy of the updated (version 20.04.2017) of the concept note is attached herewith

It is requested to distribute the concept note as well as the Trade Notice to all your Local Users and other relevant stakeholders.

Further, we had taken up certain issues for clarification with the European Commission whose replies are as under

Question 1:- Can Form A certificate of origin be issued retrospectively for commercial invoices dated prior to the registration of the exporter under REX but exports occurring after the date of registration?

Reply-*Once an exporter is registered, retrospective certificate of origin (Form A) cannot be issued unless the following circumstances prevail as per the Article 74 of the EU Implementing Regulation No. 2015/2447:*

- *The certificate was not established at the moment of the export because of errors, omissions or particular circumstances;*

- *The competent authorities of the GSP beneficiary country have the proof that a certificate Form A has been established but has been refused by the authorities of the country of import for technical reasons;*

- *The final destination of the products has been determined during the transportation, after a possible splitting of the consignment.*

Note:- As per above, one cannot issue a retrospective Form A for any other case such as commercial invoices being prior to the date of registration. Therefore, if any exporter makes an application for registration and also requires a retrospective Form A, he may be advised not to get the registration done until the consignment is cleared at the EU Port with the retrospectively issued Form A. On the other hand, it may be easier for him to issue the "statement on origin" after his registration rather than to get the Form A issued.

Question 2:For consignments exported prior to the graduation of a product under GSP but the exports reaching EU after the product has been graduated out of GSP, can Form A be issued retrospectively or will an issued Form A be honoured by EU Customs?

Reply: *For products graduated out of GSP, the Form A should have been lodged with EU customs prior to the date of graduation. Hence, they would not be accepted in the EU ports if they are lodged after the date of graduation.*

Question 3:- What is the duration (time period from exports) of the retrospective issuance of Form A or statement on origin

Reply:- *A retrospective Form A or statement of origin needs to be presented within two years of the importation of the product.*

It is requested that the above may please be brought to the notice of all the Local Users and relevant stakeholders.

Regards,

A Bipin Menon