



EUROPEAN COMMISSION
DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION
Security & Safety, Trade Facilitation & International coordination
Risk Management and Security

Brussels, 6. October 2015
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**NOTE TO THE DELEGATES OF THE
CUSTOMS CODE COMMITTEE – CUSTOMS CONTROLS AND RISK
MANAGEMENT SECTION (CCC-CRM)**

Subject: Imports of solar cells and solar panels manufactured by exporting producers from which an undertaking was accepted¹ - Signature on the undertaking invoices

This note aims to clarify the conditions under which imports of solar cells and solar panels are exempt from duties if they are accompanied by a COMMERCIAL INVOICE ACCOMPANYING GOODS SUBJECT TO AN UNDERTAKING ('undertaking invoice').

Several customs authorities have requested guidance whether they can accept an undertaking invoice which is not manually signed but which carries a signature in the form of a stamp.

The Commission services have contacted the China Chamber of Commerce for Import and Export of Machinery and Electronic Products ('CCCME'). CCCME is the coordinating body which is also responsible for issuing the Export Undertaking Certificates. In order to obtain an export undertaking certificate, the exporting producer has to present the undertaking invoice to CCCME.

CCCME has informed us that according to its observation, the "signatures" on UT invoices are usually stamped, rather than signed manually, for purpose of standardization and efficiency, just like the signature on Export Undertaking Certificates.

Therefore, in our understanding, if such an undertaking invoice bears a "stamped" signature, this would as such not constitute a reason to reject the invoice. However, it goes without saying that all other conditions for exemption of duties have to be met.

The conditions for exemption of duties are contained in Article 3(1) of Regulation (EU) No 1238/2013 and in Article 2(1) of Regulation (EU) No 1239/2013 and are the following:

¹ Council Regulation (EU) No 1238/2013 and No 1239/2013, Commission Implementing Decision 2013/707/EU, L 325, 5.12.2013.

(a) a company listed in the Annex to Implementing Decision 2013/707/EU manufactured, shipped and invoiced directly the products referred to above or via its related company also listed in the Annex to Implementing Decision 2013/707/EU either to their related companies in the Union acting as an importer and clearing the goods for free circulation in the Union or to the first independent customer acting as an importer and clearing the goods for free circulation in the Union;

(b) such imports are accompanied by an undertaking invoice which is a commercial invoice containing at least the elements and the declaration stipulated in Annex III of this Regulation;

(c) such imports are accompanied by an Export Undertaking Certificate according to Annex IV of this Regulation; and

(d) the goods declared and presented to customs correspond precisely to the description on the undertaking invoice.

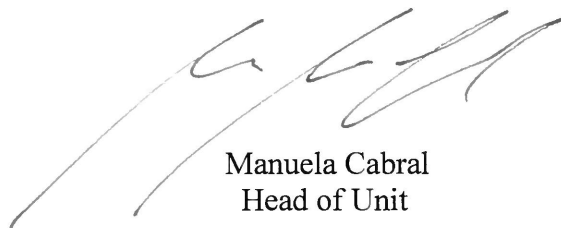
These Articles also clarify that a customs debt shall be incurred at the time of acceptance of the declaration for release into free circulation, inter alia:

(a) whenever it is established, . . . , that one or more of the conditions listed . . . are not fulfilled.

Please note that this guidance is given in the understanding that the implementation of EU customs legislation lies within the responsibility of the national customs authorities, according to the Treaty on the Functioning of the European Union.

I would be grateful if you would ensure that this information is disseminated as a matter of urgency within your customs administration in order to ensure seamless customs clearance of the products concerned.

If you have any further questions, please do not hesitate to contact Mr Klemen Oven (email to: Klemen.oven@ec.europa.eu), or Ms Barbara Kaiser (Barbara.kaiser@ec.europa.eu).



Manuela Cabral
Head of Unit

cc: Mr. P. Brennan, K. Oven, C. Horan (DG Taxud B2);
Ms. M. Tuininga, B. Kaiser, Mr. C. Antoniadis (DG Trade, H4)