

APPENDIX 2.A.2 TO ANNEX 2.A

ORIGIN DECLARATION

1. A Party may, subject to requirements that it may impose and upon an application being made in such regard, designate an exporter established in that Party as an “Approved Exporter” for the purposes of this Appendix. Each Approved Exporter shall be provided with a unique Authorisation Number.
2. The procedure and requirements for making an application to be designated as an Approved Exporter shall be made easily available to interested persons by each Party, preferably through the internet.
3. The competent authority of the exporting Party may, subject to domestic requirements, authorise an exporter established in that Party to complete origin declarations, provided that the exporter also submit a written undertaking to the competent authority, stating that they accept full responsibility for any origin declaration which identifies them.
4. An origin declaration completed by an Approved Exporter shall have the following wording (without the footnotes):

“The exporter of the products covered by this document (authorisation No ...) declares that, except where otherwise clearly indicated, these products are of ...¹ _____ preferential origin.”
5. An exporter who requests an authorisation under paragraph 3, must offer, to the satisfaction of the competent authority of the exporting Party, all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of Annex 2.A (Rules of Origin).
6. The origin declaration must be provided in English, in a legible and permanent form, on an invoice or any other commercial document, such as a delivery note and a packing list that identifies the approved exporter and the originating products².
7. An origin declaration may be completed when the products to which it relates are exported, or after exportation.
8. The competent authority of an exporting Party shall provide an authorisation number to an Approved Exporter established in that Party. The authorisation number must be mentioned in the origin declaration.

¹ The origin of the product must be indicated in this field (Indian, Icelandic, Norwegian or Swiss). The use of ISO-Alpha-2 codes is permitted (IN, IS, NO, or CH). Reference may be made to a specific column of the invoice in which the country of origin of each product is referred to.

² The customs authorities of the EFTA States shall recommend to their exporters on entry into force of this Agreement that they indicate the HS classification code at 6 digit level on the invoice or any other commercial document used for the origin declaration to facilitate import procedures in India.

9. The competent authority of an exporting Party shall maintain a system to monitor the proper use of an authorisation. The authorisation may be withdrawn if the Approved Exporter no longer fulfils the requirements or makes improper use of the authorisation.
10. The details of exporters designated as Approved Exporters shall be hosted by each Party on a website, the details of which shall be provided to the other Parties. Such details shall, include the name, unique Authorisation Number of the Approved Exporter, the period for which the designation as Approved Exporter is valid³.
11. To monitor the correctness of an origin declaration issued by Approved Exporters, each Party shall maintain a system of audits. Such audits may be periodical or based on principles of risk management.
12. Each Party shall promptly inform the importing Party of any inaccuracy discovered in an origin declaration issued by an Approved Exporter that it has designated.
13. Each Party shall maintain a system of penalties for non-compliance by Approved Exporters with the requirements imposed under Paragraph 1 and for issuing origin declarations that are inaccurate or inadequate in terms of the requirements of this Appendix. Such a system of penalties shall include the revocation of the designation as an Approved Exporter.
14. Upon a Party's withdrawal of the designation of an exporter as an Approved Exporter, the fact thereof shall be promptly reflected on the website referred to in paragraph 10 and also be intimated to the competent authority of the other Party, within 10 working days.
15. Minor discrepancies between the origin declaration and those made in other documents submitted to the customs authority of the importing Party, such as typing errors in an origin declaration, shall not as such render it invalid.
16. For the purpose of enabling India to verify the authenticity of an origin declaration, there shall be an authentication mechanism provided for in accordance with paragraph 17.
17. The Parties applying this Appendix, on entry into force of this Agreement, shall put in place necessary systems for verifying the authenticity of the origin declaration on an electronic platform maintained by the relevant exporting party. The authentication mechanism shall follow the framework set out below in paragraphs 18 and 19.
18. Iceland shall endeavour to implement a mutually acceptable electronic authentication mechanism. This Appendix shall stand suspended for Iceland until such a mechanism is established. Iceland shall notify the customs authority in India of the relevant electronic mechanism and the method of checking the

³ For Switzerland the validity is unlimited according to domestic law.

authenticity of origin declarations.

19. To enable India to establish the authenticity of an origin declaration, in accordance with paragraph 16, the following procedure shall apply:
 - (a) an Approved Exporter from Switzerland shall endorse the origin declaration with an electronic signature in accordance with the applicable domestic law of Switzerland, as well as the applicable technical and administrative regulations. The electronic signature on the electronic copy of the origin declaration can be verified on the Swiss governmental portal by accessing the relevant website. Switzerland shall notify the customs authority of India of the relevant website and the method of checking the authenticity;
 - (b) an Approved Exporter from Norway, shall indicate a unique reference number on a commercial document containing the origin declaration. The unique reference number shall be maintained in the records of the customs authority of Norway. For the purpose of checking the authenticity of the origin declaration, the customs authority of India may enter this unique reference number on a government backed authenticity tool maintained by Norway. Norway shall notify the customs authority of India of the relevant tool and the method of checking the authenticity;
 - (c) if the authenticity of the origin declaration is not established through this process, the customs authority of India shall make a request for verification to the competent authority of the exporting Party in accordance with Article 17 of Annex 2.A (Rules of Origin).
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