

DISPOSICIÓN ADMINISTRATIVA
No. ADUANAS DNOA-SACI-106-2023

PARA: OBLIGADOS (AS) TRIBUTARIOS (AS)
ADMINISTRADORES (AS) DE ADUANAS
DEMÁS USUARIOS (AS)
TODA LA REPÚBLICA

DE: LIC. PABLO ROSALES
GERENTE NACIONAL DE GESTIONES ADUANERAS
ENCARGADO DE LA DIRECCIÓN NACIONAL DE OPERACIONES
ADUANERAS

ASUNTO: ESTRUCTURA DE DECLARACIÓN EN FACTURA EN EL MARCO DE LOS
ACUERDOS DE ASOCIACIÓN ENTRE LA UNIÓN EUROPEA-CA Y REINO
UNIDO DE GRAN BRETAÑA E IRLANDA DEL NORTE-CA

FECHA: 11 DE OCTUBRE DEL 2023



Para su conocimiento, aplicación y control se informa que en el marco de los Acuerdos de Asociación entre la Unión Europea y Centroamérica y el Acuerdo de Asociación entre el Reino Unido de Gran Bretaña e Irlanda del Norte-Centroamérica, el ANEXO II, Relativo a la definición del concepto de "Productos Originarios y Métodos de Cooperación Administrativa"; la Decisión N°02/2020 Del Consejo de Asociación de EU-Centroamérica establece las condiciones para extender una prueba de origen denominada en lo sucesivo "declaración en factura".

En ese sentido, el país de origen en una declaración en factura de un exportador autorizado se puede identificar mediante un número de exportador autorizado, que está compuesto por códigos que identifican el país, región, número de exportador autorizado y año de autorización del exportador, tal como lo informa el documento **MODELS OF AUTHORIZATION NUMBERS ISSUED FOR APPROVED EXPORTERS IN THE EU** de la Comisión Europea referencia **TAXUD/B/AMM (2017)**.

Se adjunta documento **MODELS OF AUTHORIZATION NUMBERS ISSUED FOR APPROVED EXPORTERS IN THE EU** de la Comisión Europea.

Es responsabilidad de los (as) Administradores (as) de la Aduana hacer del conocimiento la presente disposición a todo el personal bajo su cargo, involucrado en el despacho aduanero, dejando constancia mediante firma, caso contrario se le deducirán las responsabilidades que conforme a la ley correspondan.

Atentamente.


C: Archivo
PR/Ac/Lt/Cz



EUROPEAN COMMISSION

DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION
Security, safety, Trade Facilitation, Rules of origin & International cooperation
Monitoring of the implementation of rules of origin

Brussels, 02.08.2017
TAXUD/B/AMM (2017)

MODELS OF AUTHORIZATION NUMBERS ISSUED FOR APPROVED EXPORTERS IN THE EU

General remarks:

- the slashes (/) in the description of the code are typed in order to differentiate the various elements of the authorisation numbers. The slashes are part of the code when included in the examples. For instance, they are included in the Czech example (CZ/02/0001/04) but not in the Hungarian one (HU11110N6000000000).

- Verification requests should be sent to the country where the authorisation for approved exporters was issued (easily identifiable via the two-letter Iso Alpha country code appearing at the beginning of the authorisation number) and not to the country of export of the goods. This stems from the fact that in the EU approved exporters authorisations issued in one Member State are valid in several other Member States¹. As a result, a Spanish approved exporter can export goods from Italy.

Austria: Two-letter Iso Alpha country code (AT) / three-digit identification number of the customs office / three-digit number of authorisation given by the same customs office. Example: AT/100/015.

Belgium: Two-letter Iso Alpha country code (BE) / one, two, three or four-digit authorisation number. Example: BE 74.

Bulgaria: Two-letter Iso Alpha country code (BG) / four-digit code identifying the local customs office directly responsible for the control of the approved exporter / three-digit serial authorisation number / year of authorisation (last two digits). Example: BG/1223/009/08.

Croatia: Two-letter Iso Alpha country code (HR) / two-digit code identifying the local customs house directly responsible for the control of the approved exporter / three-digit serial authorisation number / year of authorisation (last two digits). Example: HR/10/001/13.

Cyprus: Two-letter Iso Alpha country code (CY) / three-letter code identifying the authorising Customs Office / three-digit authorisation number. Example: CY/NIC/000.

Czech Republic: Two-letter Iso Alpha country code (CZ) / two-digit code identifying the authorising Customs Directorate (01-08 or 51-65) / four-digit authorisation number / year of authorisation (last two digits). Example: CZ/02/0001/04 or CZ/51/0001/13

¹ Council Regulation (EC) No 1207/2001, OJEU L 165 of 21.6.2001.

Denmark: Two-letter Iso Alpha country code (DK) / two-digit code identifying the authorising administration / year of authorisation (last two digits) / "237" or "239" code (showing that it is an authorisation) / five-digit authorisation number. Example: DK/51/04/237/00638;

or

Two-letter Iso Alpha country code (DK) / year of authorisation (last two digits)/authorisation number (six digits). Example: DK/04/000638.

Estonia: Two-letter Iso Alpha country code (EE) / three digit serial authorisation number / year of authorisation. Example: EE 001/2004.

Finland: Two-letter Iso Alpha country code (FI) / serial authorisation number / three-digit code identifying the competent Customs District Office. Example: FI/50/110 (exception: two-digit code in the district of Åland, example: FI/8/36).

or

New model²: Two-letter Iso Alpha country code (FI)/serial authorisation number starting from number one/ year of authorisation (four digits). Example: FI/4/2014 [The new model for the authorisations will be used also in the district of Åland]

France: Two-letter Iso Alpha country code (FR) / six-digit code identifying the authorising Customs Office/four-digit serial authorisation number for each Customs Office. Example: FR 003160/0025.

Germany: Two-letter Iso Alpha country code (DE) / four-digit code identifying the authorising Customs Directorate / two-letter "approved exporter" code (EA)/four-digit authorisation number. Example: DE/4711/EA/0007.

Greece: Two-letter Iso Alpha country code (GR) / two-digit code identifying the authorising Customs Directorate from (1-10) / four-digit authorisation number / four-digit code identifying the year of approval. Example: GR 01/1234/2004.

Hungary: Two-letter Iso Alpha country code (HU) / five-digit code identifying the authorising Customs Office / zero / the letter "N" or "E" depending on whether the authorisation is valid at national or Community level / last digit of the year of authorisation / nine-digit authorisation number. Example: HU123450N800000000.

Ireland: Two-letter Iso Alpha country code (IE) / serial authorisation number / year of authorisation (last two digits). Example: IE/05/06.

² Authorisation numbers granted as from 1.3.2014 (former authorisations are still valid)

Italy: Two-letter Iso Alpha country code (IT) / three-digit authorisation number (sequence) / two-letter or three-letter province code³ / year of authorisation (last two digits). Example: IT/001/RM/06 or IT/002/MXP/13.

Latvia: Two-letter Iso Alpha country code (LV) / one-, two- or three-digit serial authorisation number / year of the initial issuing of the authorisation. Example: LV/100/2006.

Lithuania: Two-letter Iso Alpha country code (LT) / three-character alphanumeric code identifying the authorising Customs Office (2 letters and 1 digit) / three-digit authorisation number. Example: LT/VM0/011 or LT/VM1/008.

Luxembourg: Two-letter Iso Alpha country code (LU) / ORDL ("ORIGINE, Direction des Douanes et Accises, Luxembourg") / three-digit authorisation number (numbers 1 to 500 are reserved to national authorisations and numbers 501 to 999 to single authorisations). Example: LU/ORDL/256.

Malta: Two-letter Iso Alpha country code (MT) / D (stands for "Dwana") / three-digit authorisation number. Example: MT/D/000.

Netherlands: Two-letter Iso Alpha country code (NL) / three-digit code identifying the authorising Customs Office / year of authorisation (two digits) / three- or four-digit authorisation number. Example: NL/361/02/1234.

Poland: Two-letter Iso Alpha country code (PL) / six-digit code identifying the authorising Customs Office / four-digit serial authorisation number. Example: PL/042010/0001.

Portugal: Two-letter Iso Alpha country code (PT) / three-digit authorisation number (sequence) / letter of the region of issuance (L for Lisboa, P for Porto). Example: PT/000/P.

Romania: Two-letter Iso Alpha country code (RO) / five-letter code identifying the authorising Customs Directorate (exception: the regional directorate of Bucharest has a four-letter code: DRV B) / three-digit serial authorisation number. Example: RO/DRV B V/025.

Slovak Republic: Two-letter Iso Alpha country code (SK) / four-digit code identifying the authorising Customs Office / three-digit authorisation number / year of authorisation (last two digits). Example: SK/1050/010/05.

Slovenia: Two-letter Iso Alpha country code (SI) / three-digit authorisation number / year of authorisation (last two digits). Example: SI/123/03.

³ For the codes of Milan, Rome, Naples, Genoa and Alexandria the two-letter province code is supplemented with a mandatory one-digit code (1, 2 or 3) in order to distinguish authorisations issued within the customs district 1 of Milan/ Rome/ Naples/Genoa/Alexandria from authorisations issued within the customs district 2 of Milan/ Rome/Naples/Genoa/Alexandria or the customs district 3 of Milan. Example: IT/032/MI2/11; IT/033/AL1/16; IT/034/GE2/16.
The three-letter code 'MXP' is corresponding to the airport of Malpensa. Example: IT/002/MXP/13

Spain: Two-letter Iso Alpha country code (ES) / two-digit province code / four-digit authorisation number (sequence) / year of authorisation (last two digits). Example: ES/28/0001/98.

Or :

New model (1): Two-letter Iso Alpha country code (ES), four letters identifying the type of authorization (EAOR) that is into Spanish "origin approved exporter", year of authorisation (last two digits), and six digits serial authorisation number given by the IT system ("nnnnnn"). Example: ESEAOR17000035.

(1) Authorisation numbers granted as from 05-05-2017 (former authorisations are still valid)

Sweden: Two-letter Iso Alpha country code (SE) / three-letter⁴ code / six-digit authorisation number. Example: SE/SHF/000001

United Kingdom: Two-letter Iso Alpha country code (GB) / five-digit authorisation number / year of authorisation (last two digits). Example: GB 12345/06.

⁴ "MÖ" is the only case of a two-letter code.