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PROPOSAL

From:	Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director
date of receipt:	3 July 2026
To:	Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union
No. Cion doc.:	COM(2026) 338 annex
Subject:	ANNEX to the Proposal for a COUNCIL DECISION on the position to be taken on behalf of the European Union within the EU-Central America Association Council introducing modifications to Decision No 2/2020 of the EU-Central America Association Council of 14 December 2020 introducing Explanatory Notes to Articles 15, 16, 19, 20 and 30 of Annex II of the Agreement, to incorporate additional Explanatory Notes to Articles 19, 22 and 27 of Annex II of the Agreement

Delegations will find attached document COM(2026) 338 annex.

Encl.: COM(2026) 338 annex

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EUROPEAN
COMMISSION

Brussels, 3.7.2026
COM(2026) 338 final

ANNEX

ANNEX

to the

Proposal for a Council Decision

on the position to be taken on behalf of the European Union within the EU-Central America Association Council introducing modifications to Decision No 2/2020 of the EU-Central America Association Council of 14 December 2020 introducing Explanatory Notes to Articles 15, 16, 19, 20 and 30 of Annex II of the Agreement, to incorporate additional Explanatory Notes to Articles 19, 22 and 27 of Annex II of the Agreement

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ANNEX

DECISION No x/2026 OF THE EU-CENTRAL AMERICA ASSOCIATION COUNCIL

of …

amending Decision No 2/2020 of the EU-Central America Association Council of 14 December 2020 introducing Explanatory Notes to Articles 15, 16, 19, 20 and 30 of Annex II of the Agreement, to incorporate additional Explanatory Notes to Articles 19, 22 and 27 of Annex II of the Agreement

THE EU CENTRAL AMERICA ASSOCIATION COUNCIL,

Having regard to the Agreement establishing an association between Central America, on the one hand, and the European Union and its Member States, on the other ('the Agreement'), and in particular Article 37 of Annex II thereof;

Whereas:

(1) Annex II to the Agreement concerns the definition of the concept of 'originating products' and methods of administrative co-operation.

(2) According to Article 37 of Annex II to the Agreement, the Parties shall agree Explanatory Notes regarding the interpretation, application and administration of Annex II within the Sub-Committee on Customs, Trade Facilitation and Rules of Origin and recommend their approval by the Association Council.

(3) Through Decision No 2/2020 of the EU-Central America Association Council of 14 December 2020 the Parties have agreed Explanatory Notes to Articles 15, 16, 19, 20 and 30 of Annex II. The Explanatory Notes to Article 19 ("Application of the provisions concerning invoice declaration") should be amended to complement the guidance established through Decision No 2/2020 as regards the application of the provisions concerning the invoice declaration, due to various circumstances often encountered in practice, such as invoices issued in a third country for originating products transported directly between the Parties, or invoices that cover both originating and non-originating products.

(4) In addition, an Explanatory Note to Article 22 of Annex II should be incorporated to provide guidance in the case where the exporter may correct an invoice declaration after exportation when the customs authority of the importing Party considers a previous invoice declaration to be rejected. Likewise, an Explanatory Note to Article 27 of Annex II should be incorporated to avoid the rejection of the proof of origin on the basis of slight discrepancies between the statements made in the proof of origin and those made in the documents submitted to the customs office, or of obvious formal errors in the proof of origin which do not affect the validity of the document or the information contained therein.

HAS ADOPTED THIS DECISION:

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Article 1

The Explanatory Note relating to Article 19 of Annex II of the Agreement, contained in the Annex to Decision No 2/2020 of the EU-Central America Association Council of 14 December 2020 is replaced as set out in Annex 1 of this Decision.

Article 2

Explanatory Notes relating to Articles 22 and 27 of Annex II of the Agreement are incorporated in the Annex to Decision No 2/2020 as set out in Annex 2 of this Decision.

Article 3

This Decision shall enter into force 180 days after the day of its adoption.

Done at Brussels, xxxxx.

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ANNEX 1

"Article 19

Application of the provisions concerning invoice declarations

The following guidelines shall apply:

(a) invoice declarations shall be issued by the exporter in the exporting Party. If the invoice is issued in a third country, the invoice declaration shall be made out on the delivery note or any other commercial document issued in the territory of the exporting Party, and shall describe the products concerned in sufficient detail to enable them to be identified as originating in accordance with Annex II. In such a case the exporter of the goods must be clearly identified on the document on which the invoice declaration is made out;

(b) when an invoice, delivery note or any other commercial document includes originating and non-originating products, the originating products shall be identified as such in these documents, and the non-originating products shall be clearly identified separately. There is no set way to identify separately the non-originating products. However, it could be done by:

(i) indicating in brackets after every item of goods on the invoice, delivery note or any other commercial document whether the products are originating or not;

(ii) using two headings on the invoice, delivery note or any other commercial document, namely originating products and non–originating products and listing the products under the corresponding heading; or

(iii) attributing a number to each of the products and indicating which of the numbers relate to originating products and which relate to non–originating products.

(c) an invoice declaration made out on the back of the invoice, delivery note or any other commercial document is acceptable.

(d) an invoice declaration can be made out by typing, printing, handwriting or stamping the text on the invoice, delivery note or other commercial document;

(e) if the invoice or any other commercial document contains several pages, each page should be numbered unless it's otherwise obvious that the invoice contains several pages[1];

(f) other commercial document can include, for example, an accompanying packing list."

ANNEX 2

"Article 22

Submission of invoice declaration

[1] The customs authority of the importing Party may accept an invoice declaration as valid proof of origin, even if the pages of the invoice or other commercial document are not numbered, provided it is clearly part of a single document.

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The customs authority of the importing Party may allow the submission of a corrected invoice declaration in cases other than those established in paragraph 2 of the Explanatory Note to Article 27, in accordance with the procedures applicable in that Party.

Article 27

Application of the provisions concerning discrepancies and formal errors in the invoice declaration

1. The Parties shall not reject a claim for preferential tariff treatment on the basis of slight discrepancies between the statements made in the invoice declaration and the documents submitted to the customs office, or of obvious formal errors in the invoice declaration, which do not raise doubts on whether the documentation correspond to the products submitted and the correctness of the statements in the invoice declaration including the originating status; such discrepancies or obvious formal errors may include:

(a) typing errors, such as in the description of the product, the exporter's or consignee's name or address;

(b) errors in additional information regarding the exporter or consignee, such as the phone number, postal code or email address.

2. However, a claim for preferential tariff treatment may be refused on the basis of the following other than minor errors, such as:

(a) an incorrect approved exporter authorization number in the invoice declaration;

(b) an inaccurate description of the products that affect its originating status or preferential tariff treatment on an invoice, a delivery note or any other commercial document;

(c) the time-limit on the invoice declaration has expired for reasons other than those covered in Article 21, Annex II of the Agreement;

(d) indicating a country, group of countries, or territory of origin that does not belong to the Agreement; or

(e) any other error identified by the customs authority of the importing Party, provided that such authority duly justifies it.”

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