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Circular

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# EFTA-GCC Free Trade Agreement<sup>1</sup>

## Provisional assessment upon importation

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If no valid proof of origin exists at the time of the customs declaration, the person subject to the declaration obligation can request a provisional import assessment for originating products, for which the person wishes to claim a preferential assessment. According to established administrative practice regarding free trade agreements, the proof of origin has to be submitted within two months (period of validity of provisional assessment; moreover, the person subject to the declaration obligation can submit a written and substantiated request for an extension of the deadline before this period of validity expires).

Under this Agreement (EFTA-GCC), the Customs Administration will exceptionally grant a period of **6 months** for submitting missing documents in the case of provisional assessments.

Consequently, the person subject to the declaration obligation must specify code 98 "Other: period of six months" when requesting a provisional assessment in e-dec. Moreover, "FTA EFTA-GCC" must be mentioned in the "Remarks" section.

If a provisional assessment was not requested, the customs declaration can be reclaimed at the preferential rate only if all of the prerequisites in accordance with [Article 34](#) of the Customs Act<sup>2</sup> are met in full. This means, among other things, that the proof of origin (even if issued retrospectively) must have existed at the time of the original customs declaration and that the person subject to the declaration obligation makes a request to the competent customs office within 30 days after leaving customs supervision.

This procedure will be applicable until revoked.

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<sup>1</sup>GCC refers to the member states of the Cooperation Council for the Arab States of the Gulf

<sup>2</sup>CA; SR 631.0