

To the Customs authorities:

You will find hereafter the legal framework for customs purpose.

Here is the information on our functioning and our regulatory framework:

- (1) The European Directorate for the Quality of Medicines & Healthcare is a directorate of the Council of Europe,
- (2) The Council of Europe is an international organisation with diplomatic status,
- (3) The goods of the Council of Europe are exempt from all customs duties and taxes,
- (4) The geographical site of the organisation, no matter where it is, is considered to be extraterritorial (therefore not in France),
- (5) In this case, the component parts of the transferred goods may originate from different countries in the world.

In this context,

In accordance with the Diplomatic Privileges and Immunities of the Council of Europe, duties and taxes are not paid at the time of the acquisition or import of goods. It should therefore be noted that physically the merchandise comes from a country X and passes through European and French space to enter our diplomatic "geographic" space.

Consequently, when we resell our goods, the buyer, in accordance with the regulatory provisions of ordinary law is obliged to resolve the physical and tax situation of the merchandise to clear customs in his country as if the merchandise came directly from country X (or other countries).

In conclusion, we cannot supply a EUR1 certificate attesting the European origin of the merchandise (origin approved following a release for free circulation after payment of customs duties – from which we are exempt and which therefore are not paid – or in the case of non-reimbursed exports).

In the light of the above we cannot attest the French origin, and this de facto authorises us to attest that the origin is indeed diplomatic (in agreement with the Direction Générale des Douanes Françaises in Paris) in order to draw the attention of the customs and tax authorities to the special character of the diplomatic exception of the merchandise.

We cannot provide a tariff classification (Nomenclature de Dédouanement des Produits, Harmonised System; the only one applicable to diplomatic status is: 00 00 09 00 00 00A). It is nevertheless true that the said exceptional position of goods does not prevent the customs authority from granting you a release after you have yourself settled and paid the duties and taxes.

Please contact me if you need any additional information.

COUNCIL OF EUROPE / CONSEIL DE L'EUROPE

Protocol / Protocole

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