

(English version)

Question for written answer E-003709/25
to the Commission
Lynn Boylan (The Left)
(24 September 2025)

Subject: Country code on certificates of preferential origin for products originating in Western Sahara under the 2018 agreement amending the EU-Morocco Association Agreement

In joined cases C-779/21 P and C-799/21 P (paragraph 96), the Court of Justice of the European Union (CJEU) ruled that the 2018 agreement amending the EU-Morocco Association Agreement applies to 'products originating in Western Sahara' and 'certified as such' by the Moroccan customs authorities, i.e. of Sahrawi origin.

In Case C-399/22, the CJEU emphasised that Annex I to Commission Implementing Regulation (EU) 2020/1470 'lays down separate codes and texts for Western Sahara and the Kingdom of Morocco', namely the country code 'EH' for Western Sahara and the country code 'MA' for Morocco.

In the light of the above, and in its role as guardian of the Treaties, can the Commission clarify whether any certificates of preferential origin for 'products originating in Western Sahara' bearing the country code 'EH' were issued by the Moroccan customs authorities:

1. between 19 January 2019 and 4 October 2024?
2. from 4 October 2024 until the end of the 12-month period decided by the CJEU?
3. If not, what concrete steps has the Commission taken to recover customs duties from EU importers that have unduly claimed preferential treatment for products originating in Western Sahara based on invalid certificates of preferential origin bearing the country code 'MA'?

Submitted: 24.9.2025

Answer given by Mr Šefčovič on behalf of the European Commission
(9 December 2025)

In application of the Agreement in the form of an Exchange of Letters of 2018 ⁽¹⁾, which entered into force on 27 July 2019, the preferences granted to Moroccan originating products under the Association agreement between the EU and the Kingdom of Morocco ⁽²⁾ were granted to Western Sahara originating products.

In its ruling of 4 October 2024 in joined cases C-779/21 P and C-799/21 P ⁽³⁾, the Court of Justice of the European Union allowed to maintain the effects of Council Decision (EU) 2019/217 ⁽⁴⁾ on the conclusion of the Agreement in the form of an Exchange of Letters of 2018 for a period of 12 months.

This implies that there is no need to differentiate between the situation before and after 4 October 2024 as goods originating in Western Sahara have been entitled to the same tariff preferences as goods originating in Morocco, under the 2018 Agreement, until 3 October 2025.

In the proofs of origin issued by Moroccan customs authorities under the 2018 Agreement there was no obligation to use the country code EH. The country code EH is used in the import declaration in the EU for Western Sahara products.

The Commission is not aware of any cases of financial fraud linked to the attribution of preferential treatment of goods originating in Western Sahara.

1 OJ L 34, 6.2.2019, p. 4.

2 OJ L 70, 18.3.2000, p.1.

3 Judgment of the Court of 4 October 2024 — *European Commission and Council of the European Union v Front Polisario*, ECLI:EU:C:2024:835.

4 OJ L 34, 6.2.2019, p. 1.