

Duty Holders

A Duty holder is the one who is responsible for the PCN notification of a product. This notification must be done in each country where the product is made available to third parties.



A Duty holder is the one who:

- places a product on the market;
- makes the product available to a third party;
- imports to another country;
- changes the packaging or the composition of a product.

For example: Manufacturers (also Toll Formulators), Private labels, Repackers, rebranders and relabelers.

Duty holders have an obligation to provide information based on Annex VIII of CLP. A third party may take over these tasks, but the responsibility stays with the Duty holder.

A distributor:

- **is NOT a Duty holder** if products have been notified earlier in the supply chain;
- **IS the Duty holder** when the distributor is also importer in new countries where no notification has been done yet

Collective PCN notification:

1 notification for 1 formulation that is put on the market with multiple trade names. This notification can even be done collectively with several Duty holders, mentioning all the trade names, UFI's and packagings. In this case, remember to make good (contractual) agreements.



Import/export from and to the EU

* CLP (& Annex VIII) applies to EEA: EU + Iceland, Liechtenstein and Norway

Import to EU: importer is Duty holder.

Export to EU: contract with legal entity in EU. Legal entity is then Duty holder.

Export out of EU: CLP is not applicable, so no PCN notification or UFI. SDS does stay required.



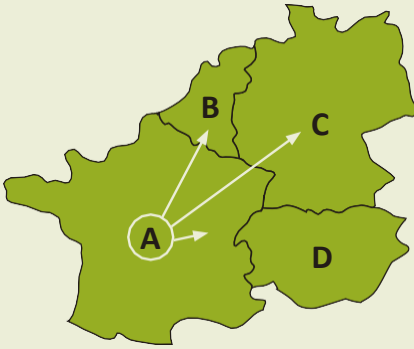
Company outside EU has a product that is only stored in customs depot in transit to a party outside the EU. Product does not enter EU customs territory, so no obligations based on CLP and therefore no PCN notification required. In this case no one is Duty holder.

Company A only has storage in its own country by an external party, prior to export from the EU. In this case A becomes Duty holder in its own country, because the product is made available to a third party inside the EU.

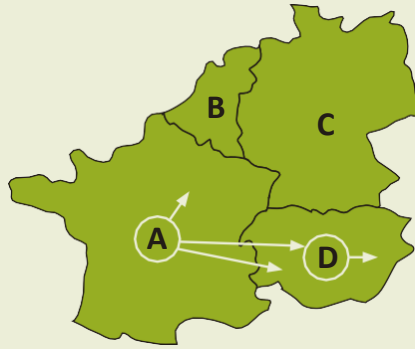
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Import/export inside the EU

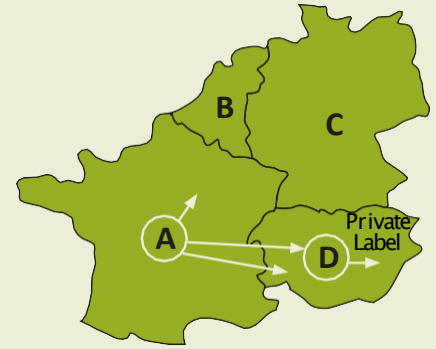
These are the most common situations. *For specific situations, please contact us.*



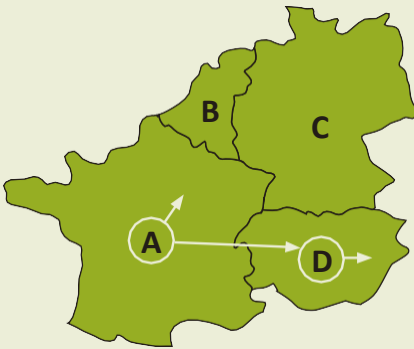
A is Duty Holder in country A, B and C.



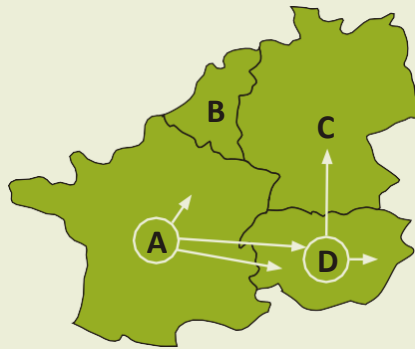
A is Duty Holder in country A and D. D is not Duty Holder.



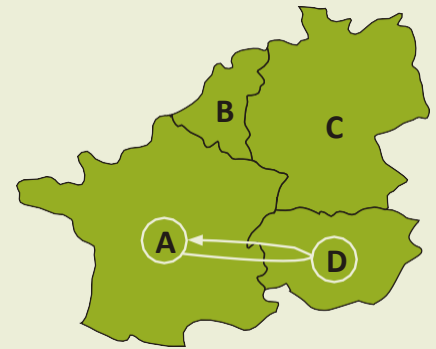
A is Duty Holder in country A en D. D is Duty Holder in country D for the Private label products (This goes for everybody who makes adjustments to product or packaging).



A is Duty Holder in country A and also in country D, because they make the product available in country D.



A is Duty Holder in country A en D. D is Duty Holder in country C.



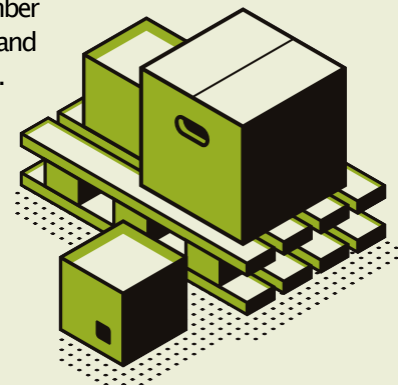
A is Duty Holder in country A. they import the product from country D to country A.

Note to reader of ECHA prior to the last version of the Guidance on Annex VIII:

“Please be aware that the consulted national authorities of EU/EEA Member States were unable to reach a consensus on the interpretation of duty holders under Article 45. The authorities of the following Member States disagree with the current Guidance where this considers certain operators, namely rebranders and relabellers, as distributors and not downstream users (section 3.1.2): Belgium, Germany, Greece, France.

The authority of Sweden does not consider that Article 4(10) poses legal obligations on distributors in relation to Annex VIII as described in this ECHA Guidance document.

The authorities of the following Member States abstained from a decision: Denmark, Portugal.”



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