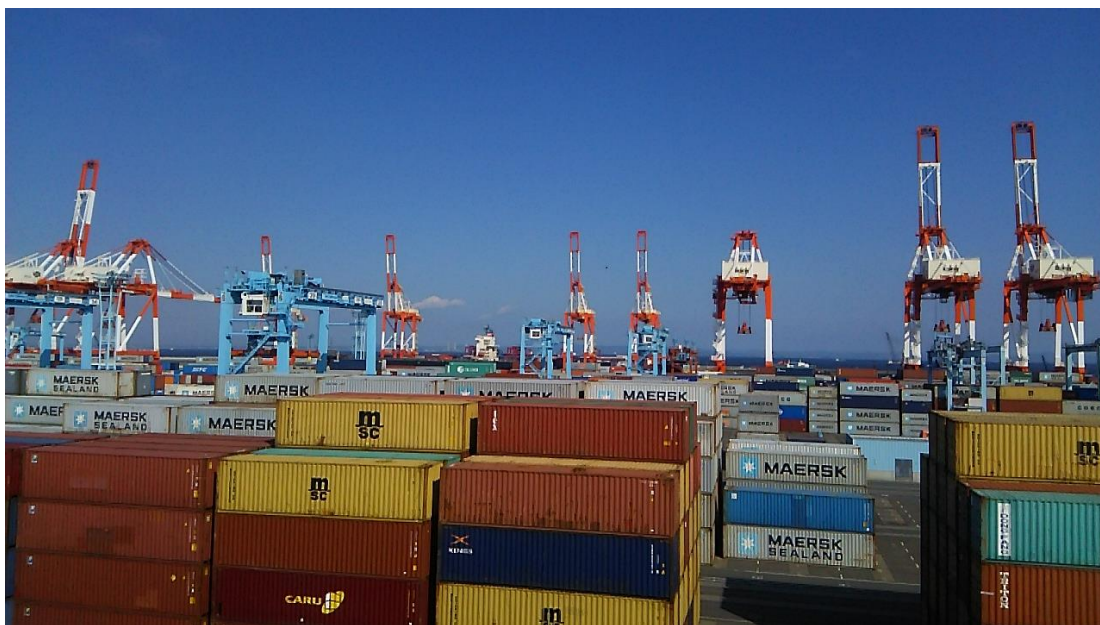




WORLD CUSTOMS ORGANIZATION

GUIDELINES ON CERTIFICATION OF ORIGIN



RP

Revenue Package

July 2014
(updated in June 2018)

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ANNEX: NATIONAL PRACTICES CATALOGUE (UPDATED IN JUNE 2018)

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I. INTRODUCTION

The origin of goods is one of the crucial elements for international trade. Recognizing the various purposes in which the origin of goods plays a vital role, the Customs administrations around the world must implement rules of origin in an effective and efficient manner.

The WCO Guidelines on Certification of Origin (hereinafter referred to as the Guidelines) offer practical explanations. The Guidelines aim to provide useful guidance for the Members to design, develop and achieve robust management of origin-related procedures.

Section I provides general background and definitions to be used throughout the Guidelines. Section II deals with the certification of origin with regard to preferential rules of origin, which is used to determine whether a preferential tariff rate is applicable under respective preferential schemes. Section III covers the certification procedures for non-preferential rules of origin, of which the scope is stipulated in the WTO Agreement on Rules of Origin.

The Guidelines are non-binding and do not intend to challenge any existing agreement or legislation of any Member.

1 What is certification of origin?

A set of comprehensive rules of origin is generally comprised of origin criteria to determine the country of origin / originating status of a product and also procedural requirements to support a claim that the product satisfies the applicable origin criteria. Certification of origin constitutes the primary part of such procedural requirements.

On the other hand, currently there are no clear and effective international standards on the definition of a proof of origin and related procedures. The WTO Agreement on Rules of Origin is silent on procedural aspects. Even though the Revised Kyoto Convention provides certain definitions in Chapter 2 of Specific Annex K which refers to “Documentary evidence of origin”, the provisions do not recognize the increase of free trade agreements (FTAs) in the recent decades and the various concepts of procedural requirements included in these agreements. In the case of preferential trade, FTAs or legislations on Generalized System of Preferences (GSP) set out the respective procedural requirements.

Therefore, the following definitions are provided to set the basis of terms to be used throughout these Guidelines.

Guideline:

(DEFINITIONS)

1. For the purpose of these Guidelines:

- a. “**certification of origin**” means a series of procedures to establish the originating status of the goods through the presentation of a proof of origin;
- b. “**self-certification of origin**” means a type of certification of origin which utilises a declaration of origin or a self-issued certificate of origin as a means to declare or affirm the originating status of goods;

- c. “**proof of origin**” means a document or statement (either in paper or electronic format) which serves as a *prima facie* evidence to support that the goods to which it relates satisfy the origin criteria under applicable rules of origin. It includes a certificate of origin, a self-issued certificate of origin, or a declaration of origin;
- i. “**certificate of origin**” means a specific form, whether on paper or electronic, in which the government authority or body empowered to issue it expressly certifies that the goods to which the certificate relates are considered originating according to the applicable rules of origin;
 - ii. “**self-issued certificate of origin**” means a specific form in which the producer, manufacturer, exporter or importer expressly certifies that the goods to which the certificate relates are considered originating according to the applicable rules of origin;
 - iii. “**declaration of origin**” means a statement as to the originating status of goods made by the producer, manufacturer, exporter or importer on the commercial invoice or any other document relating to the goods;
- d. “**indication of origin**” means a simple manifestation of the name of the country of origin or the corresponding code on a Customs declaration or any other document relating to the goods;
- e. “**origin criteria**” means conditions regarding the production of goods which must be fulfilled for the goods to be considered as originating under applicable rules of origin;
- f. “**consignment criteria**” means requirements the goods have to fulfil in order to claim preferential tariff treatment on importation, such as the condition of direct transport from exporting to importing country, or the procedure showing that the goods have not undergone any manipulation affecting its origin in an intermediate country;
- g. “**GSP**” or Generalised System of Preferences means the scheme of autonomous trade preferences accorded by some preference-giving Members to developing countries;
- h. “**FTA**” or free trade agreement means an international trade agreement involving two or more contracting parties which set forth the reciprocal granting of preferential tariff treatment among the contracting parties.

2 Who are the key players involved?

2.1 Who needs a proof of origin?

First and foremost, the Customs in the importing country may require a proof of origin in order to determine whether or not to apply certain trade measures at the border. If there

are any trade measures applicable for export, then the Customs in the exporting country would need it as well.

Secondly, the importer may need a proof of origin. In relation with the Customs in the importing country, the importer bears the responsibility to provide what the Customs requires for the appropriate processing of imports. Thus, if a proof of origin is required by the Customs authority of the importing country for a claim of preferential tariff treatment or for a non-preferential origin purpose, the importer needs a proof of origin.

Thirdly, the exporter may need a proof of origin to provide it to the importer who will submit it to the Customs authority of the importing country, when requested by that authority. The exporter may also need a proof of origin if the Customs authority in the exporting country requires it.

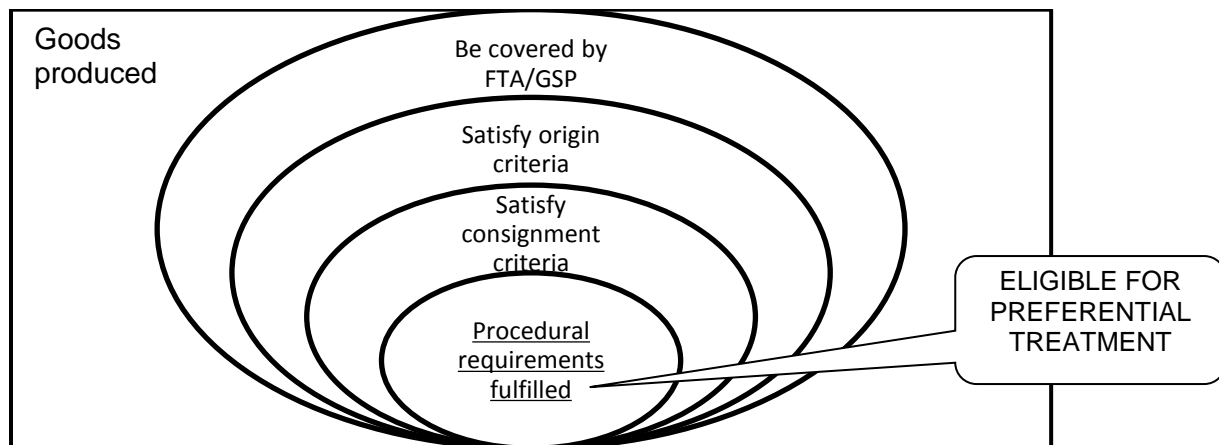
2.2 Who issues a proof of origin?

The issuer of a proof of origin varies depending on the type of procedures applicable. As identified in the definitions, a certificate of origin is issued by a competent authority of the exporting country. Self-issued certificates of origin and declarations of origin may be issued by the producer, manufacturer, exporter or importer.

PREFERENTIAL ORIGIN

3 When is a proof of origin needed for preferential purposes?

In order to be eligible for preferential tariff treatment, a product shall not only satisfy the applicable origin criteria and consignment criteria, but also the procedural requirements stipulated under the respective preferential schemes.



In general, a claim for preferential tariff treatment under a certain FTA or GSP is required to be supported by a proof of origin, which must be presented to the Customs authority of the importing country upon request. However, in many FTAs, the requirement to present a proof of origin is exempted under a certain threshold. In addition, some agreements provide exemptions for travellers' luggage and small packages.

4 Issuer of proof of origin for preferential purposes

The issuer of proofs of origin is stipulated in each FTA or GSP legislation. Some FTAs do not expressly state the name of the competent authority in the text of the agreement, even if a certificate of origin issued by a competent authority of the exporting country is used as the only type of proof of origin. In such cases an FTA normally requires the parties to the agreement to notify each other of the details of the competent authority for the purpose of issuing certificate of origin under the particular FTA. Under the GSP provisions, the beneficiary countries are required to designate a competent authority and inform the GSP-granting country.

5 Characteristics of different systems for certification of origin

There are various systems for the issuance of a proof of origin, including the certification of origin by a competent authority of the exporting country and the systems of self-certification of origin by an approved exporter, by a registered exporter, by any exporter, and the importer-based system.

Regardless of the system applicable, advance rulings provided by the Customs authority on origin matters would play an important trade facilitation role that enhances the certainty and predictability of Customs treatment on origin claims for the holder of such an advance ruling. However, the holder of an advance ruling on origin is not exempted from providing the necessary proof of origin. The WCO Technical Guidelines on Binding Origin Information provides further information in this regard.

WCO Members' Website: <http://www.wcoomd.org/en/topics/origin/instrument-and-tools.aspx>

5.1 Certification of origin involving the competent authority of the exporting country

In order to have a certificate of origin issued by a competent authority, the exporter must submit an application for the issuance of a certificate of origin along with the necessary information to substantiate the originating status of the goods. Then, in principle, the competent authority verifies the information to check if the goods actually satisfy the origin criteria of the applicable rules of origin. This may include a visit to the premises of the production.

A certificate of origin issued by a competent authority has been the most traditional and commonly utilized type of proof of origin. The GSP schemes from the early 1970s and many FTAs that are currently in force require this type of procedure.

The advantage of a certificate of origin issued by a competent authority is that the quality of the certificate of origin is deemed to be assured, if the competent authority verified the originating status of the goods before issuing the certificate of origin. As the certificate of origin is issued by a competent authority which is considered as a trusted entity, in principle the content of the proof can be regarded as trustworthy.

On the other hand, this conventional method is disadvantaged from an economic perspective, compared to the self-certification of origin. The issuance of a certificate of

origin may be subject to certain fees, which will increase the cost of doing business. Also, it requires time to apply and to pass by the office of the competent authority in order to have a certificate of origin issued.

Furthermore, the increase in trade volume is worth noting. The increase of world's trade volume in general coupled with an increased number of FTAs in force has led to an increase in the issuance of certificates of origin worldwide. In this context, the capacity of the competent authority to maintain the quality relating to the issuance of the certificate of origin may have become questionable. If there is a lack of capacity observed for the issuance, it can also be considered doubtful that the competent authority is able to appropriately respond to verification requests.

With a view to ensure that a certificate of origin issued by a competent authority of the exporting country maintains its advantages and continues to be considered as a useful and trustworthy type of proof of origin, the following guideline is provided.

Guideline:

(SCRUTINY BY THE COMPETENT AUTHORITY IN ISSUING A PREFERENTIAL CERTIFICATE OF ORIGIN)

2. The competent authority in the exporting country shall appropriately examine the originating status of the goods before issuing a preferential certificate of origin. This includes collecting necessary information from the producer, manufacturer or exporter in order to examine whether the applicable origin criteria is satisfied, such as the list of materials with HS codes, calculation of value-added percentage and/or the specific production process of the goods in question. Where appropriate, the competent authority may also conduct a visit to the production sites to confirm the information provided before issuing a certificate of origin.
3. The competent authority in the exporting country shall keep the record of information used for the determination of originating status for a certain period of time in accordance with applicable laws and regulations.

5.2 Self-certification of origin

The number of FTAs in force continues to increase. Evolving from the conventional system for the issuance of a proof of origin involving the competent authority of the exporting country, various types of self-certification of origin have been introduced in the FTAs around the world.

In line with the spirit of the Revised Kyoto Convention, facilitation measures should be encouraged while ensuring compliance with the necessary requirements for Customs purpose.

Self-certification should be recognized as a primary concept for facilitating the origin related procedures. In this context, the following guideline is therefore suggested.

Guideline:**(FOSTERING THE USE OF SELF-CERTIFICATION OF ORIGIN)**

4. Considering the increasing volume of preferential trade and recognizing the need for the facilitation of origin-related procedures, self-certification of origin by a producer, manufacturer, exporter and/or importer shall be utilized to the maximum extent possible while recognizing the specificities of domestic business environment.

5.2.1 Approved exporter system

Under the approved exporter system, an exporter approved by the competent authority will be able to make out a declaration of origin on an invoice or other commercial document. In a vast majority of the FTAs using such system, the principal proof of origin is a certificate of origin issued by the competent authority of the exporting country.

The approved exporter status is provided as an exception or special privilege for an exporter that has gone through an approval process with the competent authority. The exporter that wishes to be granted the approved exporter status must provide sufficient information to the competent authority in order to ascertain that he knows the rules and procedures and is actually in a position to determine the origin of the goods. The information on the exporters granted approved exporter status may be shared among the parties to the FTA.

Due to the fact that it requires prior scrutiny by the competent authority, the approved exporter system can be considered as a less liberal procedure compared to the other systems of self-certification.

5.2.2 Registered exporter system

The registered exporter system goes a step further in facilitation compared to the approved exporter system. In order to become a registered exporter, an exporter would only be required to provide certain prescribed information. Basically the registration process is a mere manifestation of the required information and there is no evaluation of the information at the time of registration. The information on the registered exporter will be shared with the Customs of the importing country who will use the information for risk assessment process.

5.2.3 Fully exporter-based system

Certain FTAs allow a proof of origin to be issued by the exporter/producer. Authorities are not at all involved in the issuance of proofs of origin under such a system, and therefore no authorities in the exporting country have supervision over proofs of origin issued. In this connection, it is generally understood to be coupled with a verification system which allows for a direct enquiry by the Customs authority of the importing country to the exporter/producer who issued the proof of origin.

5.2.4 Importer-based system

The most liberalized procedure for certification of origin is the importer-based system. Under this particular system, importers are allowed to make origin declarations or merely give an indication of the origin based on their own knowledge about the imported goods when claiming for a preferential tariff treatment.

In order to highlight this ultimately liberal procedure, the following guideline is provided.

Guideline:

(IMPORTER WITH SUFFICIENT KNOWLEDGE)

5. An indication of origin may be regarded as sufficient by the Customs authority of the importing country for the claim of a preferential tariff treatment, if the importer has sufficient knowledge as to the originating status of the imported goods according to the applicable preferential rules of origin. In such cases, the responsibilities of the importers and the related persons involved in the transaction shall be clearly defined.

6 Requirement to issue proofs of origin

The goods for which a preferential treatment is claimed must fulfil not only the production process but also the procedural requirements provided in the respective preferential rules of origin. The following subparagraphs review the typical characteristics of various requirements to be fulfilled.

6.1 Substantive requirement – fulfilment of origin criteria

Preferential rules of origin are provided in the respective FTAs or in the domestic laws and regulations of a GSP granting country. The goods must satisfy the origin criteria set forth in the applicable preferential rules of origin in order to have a proof of origin issued.

The WCO Origin Database provides related information on the preferential rules of origin around the world.

WCO Online Bookshop: <http://wcoomdpublishations.org/rules-of-origin/origin-db.html>

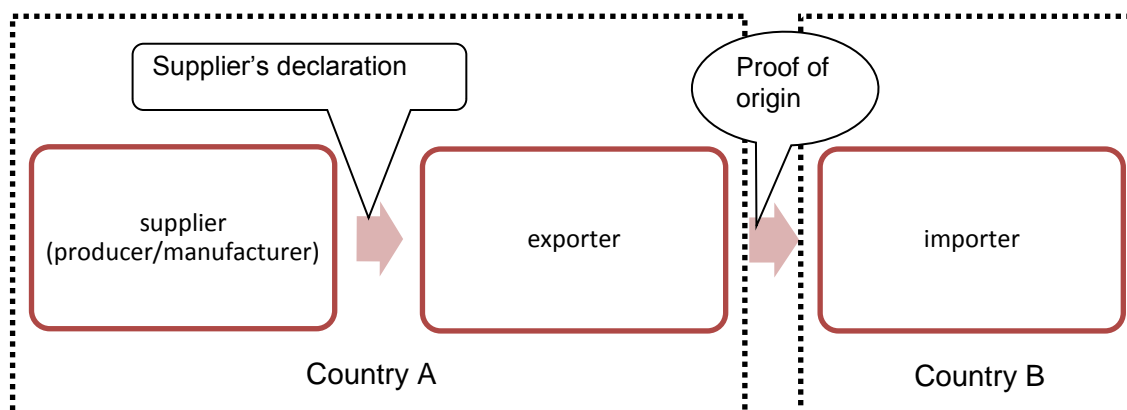
WCO Origin Database log-in page: <http://origindb.wcoomdpublishations.org/Login.aspx>

6.2 Formality requirement to issue proofs of origin

6.2.1 Supplier's declaration

The exporter is not always the producer of the exported goods. Often the exported goods or inputs used in the production of the final goods are supplied from a local producer. In such cases, an exporter would need to obtain information from the supplier,

which is generally referred to as a supplier's declaration, so that it would be possible to ascertain whether or not the goods satisfy the applicable origin criteria.



Recognizing the need for the origin procedures to be correctly applied and utilized, the following guideline is provided.

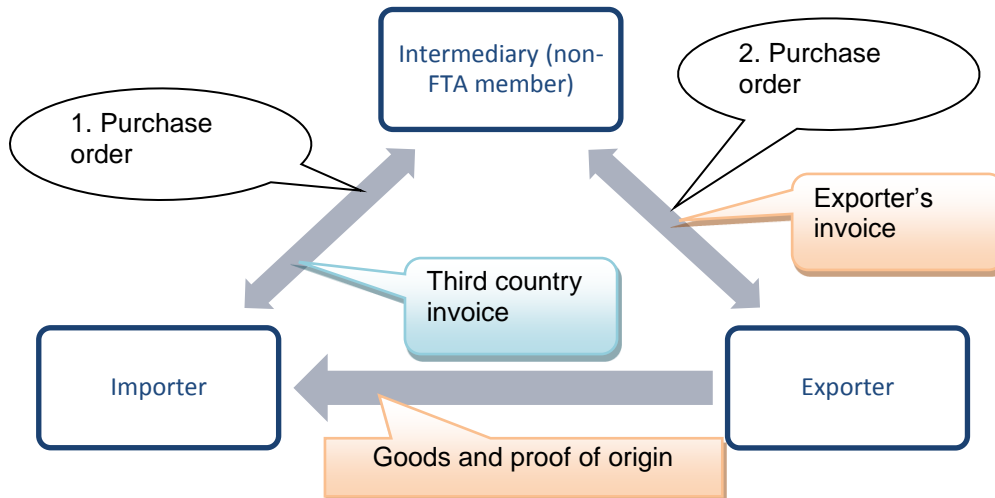
Guideline:

(PROOF OF ORIGIN USED BY NON-PRODUCING EXPORTER)

6. Where a competent authority of the exporting country issues a certificate of origin, exporters who are not the producer of the goods shall be allowed to apply for the issuance of a certificate of origin to the competent authority, provided that the non-producing exporter is in possession of or has access to the necessary information to substantiate that the origin criteria are satisfied.
7. When a producer or manufacturer is allowed to use self-certification under the applicable preferential scheme, exporters who are not the producer of the goods shall be equally allowed to make self-certification, provided that the non-producing exporter is in possession of or has access to the necessary information to substantiate that the origin criteria are satisfied.

6.2.2 Third country invoice (intermediary trade)

It is a common practice in today's international trade to involve an intermediary between the importer and the exporter. This practice must be recognized and the related procedures must be in place. In trade involving an intermediary residing in a third country, the invoice issued in the third country (a third country invoice) would be submitted to the Customs of the importing country to support the import declaration.



In the case where third country invoicing is involved, the following guidelines are provided to ensure the appropriate processing of intermediary trade.

Guideline:

(INTERMEDIARY TRADE)

8. Recognizing the current practices of trade, a proof of origin issued in the country of origin should be accepted in cases where the commercial invoice is issued in a third country, as long as it is discernible that the goods referred to in the proof of origin and the invoice corresponds to each other and that the goods satisfy the applicable rules of origin.
9. When a declaration of origin is issued by an approved exporter for goods which are traded via an intermediary business based in a third country, the declaration of origin should be made out on a commercial document other than an invoice¹ which the approved exporter issues on his/her own responsibility and which clearly identified the goods it accompanies.

7 What are the obligations and the liability of the players?

Many players involved in the flow of preferential trade could be accountable for the originating status of goods. The following subparagraphs explain the obligations and liability of these players.

7.1 Importer

No matter what system is applicable for the issuance of a proof of origin, the importer bears the general responsibility to be accountable for the imported goods, since the

¹ It does not preclude such commercial documents which may be referred to as a “special purpose invoice” issued by the approved exporter and used for the purpose of identifying the shipment of goods from the exporter to the importer.

preferential origin of goods constitutes an element for determining the amount of Customs duty payable and it is the importer who claims the preferential tariff treatment in the importing country. Therefore, the importer shall faithfully respond to the queries from the Customs authority of the importing country to the maximum extent possible. This may include providing appropriate supporting documents to the Customs authority of the importing country regarding the originating status of the goods in question. However, under the verification process laid down in certain FTAs only the exporter has the obligation to provide appropriate supporting documents regarding the originating status of the goods.

When an importer-based system is applicable, the accountability for the originating status of goods shall be the obligation of the importer.

In this context, the following guideline is provided.

Guideline:

(IMPORTER'S RESPONSIBILITY UNDER IMPORTER-BASED SYSTEM)

10. When a proof of origin is allowed to be issued by an importer, the importer shall bear full responsibility to provide appropriate evidence substantiating the originating status of the goods in question, if requested by the Customs authority of the importing country.

7.2 Exporter

The responsibility of the exporter may vary depending on the system for the issuance of a proof of origin. When a certificate of origin is issued by a competent authority, the exporter would be liable for the accuracy of the information provided to the competent authority when applying for the issuance of a certificate of origin. If there is a change in the information initially submitted, the exporter has to notify the new facts regarding the production to the competent authority. In a similar manner, when the exporter notices that the initial application for the issuance of certificate of origin contained incorrect information, the exporter is required to faithfully inform the competent authority. With regard to a verification requested subsequently by the Customs authority of the importing country, the first contact point may be the competent authority that issued the certificate of origin. Thus, the exporter's responsibility may be regarded as relatively limited once the certificate of origin had been issued².

The approved exporter system is based on the authorisation by a competent authority. Thus, the responsibility of the exporter is very similar. An approved exporter will be held accountable for the accuracy of the information provided in the application to become an approved exporter. Also there will be an obligation of record-keeping of such information.

When any exporter is allowed to issue a certificate of origin on his/her own under a FTA, the exporter using such FTA and providing the self-issued certificate of origin or

² Depending on the particular FTAs, the exporter may still be fully involved in the verification process despite the certificate of origin is issued by a competent authority.

declaration of origin would have to bear the responsibility on the content stated in the document. In case of verification in such a system, it is often allowed for the Customs in the importing country to send a questionnaire directly to the exporter. The exporter shall respond to such verification request sent directly by the Customs authority of the importing country. There are also Agreements where the verification request needs to be sent to the Customs authority or competent authority of the country in which the exporter is located.

7.3 Competent authority

The competent authority plays an important role in a system utilizing a certificate of origin issued by a competent authority as well as in an approved exporter system. It is commonly accepted that the issuer of a certificate of origin being a competent authority has the responsibility to establish and disseminate the related information.

The following guidelines are provided in this context.

Guideline:

(AVAILABILITY OF INFORMATION)

11. Customs and/or the competent authority shall establish detailed requirements and procedures for the issuance of a preferential proof of origin for respective preferential schemes, where appropriate and if such requirements and procedures do not already exist under the applicable legislative framework. Information on such requirements and procedures shall be made easily accessible to the public, preferably by electronic means, including via internet.
12. When self-certification is only allowed for approved exporters, the relevant authority shall develop and disclose the detailed procedures and requirements for the approval as well as the responsibilities imposed on the approved exporters.
13. If self-certification is open to any producer, manufacturer, exporter and/or importer, the responsibilities of making out the self-certification shall be clearly defined and made available to the public.

The competent authority plays an important role for verification as well. In the majority of the existing trade agreements where a certificate of origin is issued by a competent authority, the competent authority is the contact point to receive the verification request from the importing country. The recommended code of conduct in such origin verification procedures utilizing administrative cooperation is detailed in the WCO Guidelines on Preferential Origin Verification which can be retrieved from the WCO Members' Website.

WCO Members' Website: <http://www.wcoomd.org/en/topics/origin/instrument-and-tools.aspx>

NON-PREFERENTIAL ORIGIN

8 When is a proof of origin needed for non-preferential purposes?

The scope of non-preferential origin includes different commercial policy instruments. Article 1(2) of the WTO Agreement on Rules of Origin refers to the following as the possible coverage of non-preferential rules of origin: most-favoured-nation (MFN) treatment, anti-dumping and countervailing duties, safeguard measures, origin marking, quantitative restrictions, tariff quotas, government procurement and trade statistics.

In principle, a non-discriminatory measure shall not require a proof of origin. For example, between the WTO Members the MFN rate is applicable in situations where the origin of good, as defined by the importing Member's non-preferential rules of origin, lies within another WTO Member. Of course this also applies to cases where a WTO Member grants the MFN rate to countries who are not Members of the WTO and vice versa. When consideration is needed to substantiate the origin of goods, it should not be unnecessarily burdensome unless there is a specific need to make a distinction between MFN applicable countries and non-MFN applicable countries.

The other measures mentioned in Article 1(2) of the WTO Agreement on Rules of Origin are applied, in most cases, to specified goods depending on the policy objectives. Thus, possession or presentation of proof of origin is generally only required when the Customs authority of the importing country requires it, for instance, for origin marking purposes. It is therefore recommended to only require a non-preferential proof of origin when deemed necessary, on a case-by-case basis, by the Customs authorities of the importing country and when no other – more trade facilitative – method is available.

In addition, through a survey conducted by the WCO, it has been revealed that some countries require the presentation of a non-preferential proof of origin for the purpose of determining the Customs value. However, the Customs value shall be determined primarily on the basis of the transaction value, which is defined under the WTO Customs Valuation Agreements as the “price actually paid or payable” for merchandise when sold for exportation to the importing country. A non-preferential proof of origin does not provide any assurance on the “price actually paid or payable”, thus it should not be required by the Customs authority of an importing country for this particular purpose.

In light of the above, the following guidelines are provided.

Guideline:

(REQUIREMENT OF PROOF OF ORIGIN FOR NON-PREFERENTIAL PURPOSES)

14. As a general rule, non-preferential proofs of origin should not be required for the importation of goods on which no specific trade policy measures are applicable.
15. A non-preferential proof of origin may be required only for the measures provided for in Article 1(2) of the WTO Agreement on Rules of Origin.
16. A proof of origin shall not be required solely for the purpose of determining the Customs value of the goods.
17. Where the origin is indicated in the Customs declaration of goods for which trade policy

measures referred to in Article 1(2) of the WTO Agreement on Rules of Origin apply, a proof of the origin shall only be required where the origin of the goods needs to be determined with increased certainty.

9 Framework for issuance of proof of origin for non-preferential purposes

There are no internationally recognized standards stipulating who shall issue a proof of origin for non-preferential purposes. In light of that fact, the issuer of a non-preferential proof of origin varies from country to country, and in a like manner, a proof of origin recognized by the Customs of the importing country also varies in each country.

10 Requirement to issue non-preferential proofs of origin

Non-preferential rules of origin are generally prescribed in domestic laws and regulations. During the transition period until the Harmonization Work Programme (HWP) under the WTO Agreement on Rules of Origin is completed, the rules have to be consistent with the basic principles provided in the WTO Agreement on Rules of Origin for the period. When the HWP is finalized, then WTO Members shall apply the Harmonized Non-preferential Rules of Origin for all non-preferential origin purposes.

In this context, until the HWP is completed, the non-preferential rules of origin in the exporting country and the destination country may vary. This means that there is asymmetry between the exporting and importing sides in the determination of country of origin. Therefore, during the transition period, a proof of origin issued in the exporting country based on the non-preferential rules of origin of the exporting country may not ensure that the goods are treated as originating in the same manner by the Customs authority of the importing country. Generally speaking, a non-preferential proof of origin can merely serve as an indication on the origin of the goods according to the rules applicable in the exporting country.

It may be presumed that the problem arising from such asymmetry was not recognized when non-preferential certificates of origin began to appear in international trade. It can be assumed that at that point in time most goods traded were raw materials wholly obtained in a country or even in the case of manufactured goods the materials used in the production of the final goods were sourced within the country. Such cases do not need much attention regarding the origin of the goods. The simple fact that the businesses were physically situated in the local area and were manufacturing the product in question might have been regarded as sufficient to prove the non-preferential origin. However, in today's globalized world, the situation is completely different.

As a result of this asymmetry, it is not likely that a proof of origin issued in the country of exportation is sufficient in order to establish the non-preferential origin for the purpose of applying trade policy measures by the country of importation. The evidence of the non-preferential origin of the goods should therefore be provided by other means than a certificate of origin. Such other evidence should be preferably based on concrete information provided by the manufacturer on the exact processing operations having taken place on imported materials, as well as the description, tariff classification, value and origin of those materials. In comparison with the classification and value of the finished product, this should allow the Customs authorities in the importing country to ascertain whether its own non-preferential rules of origin have been fulfilled.



However, it should be noted that a considerable number of WTO Members have not yet notified their non-preferential rules of origin to the WTO Secretariat, and not all WTO Members have established non-preferential rules of origin in their domestic laws and regulations. Under the circumstances, the issuer may not always be able to issue a proof of origin which would satisfy the requirements of the importing country.

Considering the asymmetry during the transition period, the following guideline is provided.

Guideline:

(NON-PREFERENTIAL RULES OF ORIGIN IN DESTINATION COUNTRIES)

18. Where it is necessary to provide evidence on the non-preferential origin of the goods to the customs authority of the importing country, it should preferably be provided by other means than the presentation of a certificate of origin.
19. When a non-preferential proof of origin is required by the Customs authority of the importing country, the issuer shall endeavour to apply the non-preferential rules of origin of the destination countries during the transition period until the Harmonization Work Programme under the WTO Agreement on Rules of Origin is completed.

11 Responsibility of the issuing authorities of non-preferential certificates of origin

It is commonly accepted that the issuer of certificates of origin being a competent authority has the responsibility to establish and disseminate the related information.

The following guidelines are provided in this context.

Guideline:

(AVAILABILITY OF INFORMATION)

20. Customs and/or the competent authority shall establish and make available to the public the detailed requirements and procedures regarding the issuance of a proof of origin for non-preferential trade, both for import and export purposes.
21. The issuer of non-preferential certificates of origin shall endeavour to provide necessary advice to the applicant.

ANNEX: NATIONAL PRACTICES CATALOGUE (UPDATED IN JULY 2018)

1. NEW ZEALAND 19

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1. NEW ZEALAND

I. Proof of Origin

1. Issuer of proof of origin

New Zealand believes that simplified procedures and practices facilitate trade better by saving cost and time for businesses. Certification process can be simple (for example, self-certification or self-declaration) or more difficult and time consuming (for example, certification by a government authorised certifying body). New Zealand's approach to origin declaration or certification for exported goods is that exporters or producers are best placed to provide origin declaration / certification because they possess origin related information. New Zealand, therefore, strongly advocates that self-declaration by the exporter or producer, rather than by a third party, is the cost effective way of verifying originating status of a good. A third party relies on information provided by the exporter or producer. New Zealand also believes that the processes associated with applying for, and issuing by government or government authorised bodies do not facilitate trade as they consume time and add costs to the businesses.

New Zealand applies the same principles to imported goods. New Zealand requires the importer to provide accurate information (using supporting commercial documents such as invoice, bill of lading, letter of credit, etc.) to substantiate the originating status of the imported good. New Zealand places the onus on the importer in the first instance to provide relevant information. New Zealand will accept information directly from the exporter if this is necessary to protect confidential commercial information.

Certificates of origin are not required in all but two of New Zealand's free trade agreements. In those two exceptions, New Zealand authorizes independent third parties to issue certificates of origin for exported goods to meet the negotiated outcomes of those agreements.

New Zealand does not have any legislative framework that requires a certificate of origin (COO) for non-preferential exports.

Scheme (name of FTA/GSP)	Certification of origin involving the competent authority of the exporting country	Fully exporter-based system	Importer-based system
Australia – New Zealand Closer Economic Relations Trade Agreement (ANZCERTA)		X	
Agreement between New Zealand - Singapore on a Closer Economic Partnership (ANZSCEP)		X (manufacturer's certification)	
Trans-Pacific Strategic Economic Partnership (Agreement between Brunei Darussalam, Chile, New Zealand and Singapore) - known as P4		X	
Thailand – New Zealand	X	X	

Scheme (name of FTA/GSP)	Certification of origin involving the competent authority of the exporting country	Fully exporter-based system	Importer-based system
Closer Economic Partnership Agreement	Competent person (is an option but not specified as to who the competent person is)	(declaration by exporter, or producer or other competent person)	
ASEAN-Australia-New Zealand Free Trade Agreement (AANZFTA)	X Issuing Bodies authorised by the Government		
New Zealand – Malaysia Free Trade Agreement		X (For New Zealand, exporter or producer)(Malaysian exporters may be required to obtain a COO as specified in its domestic legislation)	
New Zealand – China Free Trade Agreement	X Issuing Bodies authorised by the Government		
New Zealand – Hong Kong, China Closer Economic Partnership Agreement	X COO limited to articles of apparel and clothing accessories imports	X DOO (by the manufacturer, producer, supplier, exporter or other competent person (unspecified))	
Free Trade Agreement between New Zealand and the Republic of Korea		X (DOO by the producer or exporter)	
Agreement between New Zealand and the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu on Economic Cooperation (ANZTEC)		X (DOO or COO by the producer, exporter or a competent person)	
Generalized System of Preferences (GSP) for Developing Countries			There is no legal requirement for the submission of COOs to Customs. However, the importer must, on entering the goods for Customs purposes, have sufficient information on which to base a claim for the preferential rate of duty. Effectively, this requires the overseas manufacturer or exporter to provide the importer with accurate information as to those which meet the preferential rules of origin.
generalized System of Preferences (GSP) for Least			Same as above

Scheme (name of FTA/GSP)	Certification of origin involving the competent authority of the exporting country	Fully exporter-based system	Importer-based system
Developed Countries			
South Pacific Agreement on Regional Trade and Economic Cooperation (SPARTECA) - signed between Forum Island Countries and Australia and New Zealand in July 1980 to enable Forum members to expand market access in New Zealand and Australia. SPARTECA came into force in January 1981			Same as above

2. Exemption of proof of origin

As New Zealand does not have any general legislative provision for origin certification regime for **imports (excluding preferential trade)**, the question of exemption does not apply. However, there are exemptions under various treaties, namely, free trade agreements, closer economic partnerships and other trade arrangements. These are part of New Zealand's national legislation, and are explained in the table below:

Scheme (name of FTA/GSP)	Intended goods	Threshold
Australia – New Zealand Closer Economic Relations Trade Agreement	No exemption	Not applicable
Agreement between New Zealand - Singapore on a Closer Economic Partnership	No exemption	Not applicable
Trans-Pacific Strategic Economic Partnership (Agreement between Brunei Darussalam, Chile, New Zealand and Singapore)	All goods	US\$1000 or the equivalent amount in the Party's currency
Thailand – New Zealand Closer Economic Partnership Agreement	All goods	Amount not specified (to be determined accordance with domestic legislation / policy) ³
ASEAN-Australia-New Zealand Free Trade Agreement)	All goods (similar provision applies to postal goods)	Not exceeding US\$200 FOB or such higher amount specified in the importing Party's domestic legislation / policies
New Zealand – Malaysia Free Trade Agreement	All goods	(i)Not exceeding US\$600 or the equivalent amount in the importing Party's currency, or such higher amount as that

³ In accordance with its laws, regulations and policies, the importing Party may not require a declaration for:

- (a) Commercial and non-commercial importations which do not exceed a specified value as determined by the importing Party; or
- (b) Any good for which a Party has waived the requirement for a declaration.

Scheme (name of FTA/GSP)	Intended goods	Threshold
		importing Party may establish; or (ii) Any good for which a Party has waived the requirement for a declaration or certificate of origin.
New Zealand – China Free Trade Agreement	All goods (Note – A Certificate of Origin is the primary documentary evidence of origin. A Declaration of Origin is acceptable instead of a Certificate of Origin only for certain consignments)	A DOO, instead of a COO, is acceptable: (i) For a consignment whose aggregate value does not exceed US\$1000 or its equivalent in the local currency of the importing Party, (ii) For a consignment of goods covered an advance ruling, or (iii) When the importing Party otherwise decides, for any reason, that a Certificate of Origin is not required.
New Zealand – Hong Kong, China Closer Economic Partnership Agreement	DOO is the documentary evidence of origin except for goods falling within HS Chapter 61 or Chapter 62. For these two Chapters, a COO (issued by the Department of Trade and Industry, Hong Kong, China or Government approved Certification agency of Hong Kong) required for export to New Zealand.	An importing Party may not require a DOO if: (i) customs value of the importation does not exceed US\$1,000 or the equivalent amount in the Party's currency, or (ii) the Party has waived the requirement for a declaration of origin in respect of specific goods.
Free Trade Agreement between New Zealand and the Republic of Korea	All goods	Origin declaration is not required for: (i) a good whose customs value of the importation does not exceed US\$1,000 or the equivalent amount in the Party's currency, or (ii) the Party has waived the requirement for a DOO.
Agreement between New Zealand and the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu on Economic Cooperation	All goods	A DOO is not required for: (i) a good whose customs value of the importation does not exceed US\$1,000 or the equivalent amount in the Party's currency, or a higher amount it may establish; or (ii) the Party has waived the requirement for a DOO / COO, in respect of specific goods.
generalized System of Preferences (GSP) for Developing Countries	Not applicable	Not applicable
generalized System of Preferences (GSP) for Least Developed Countries	Not applicable	Not applicable
South Pacific Agreement on Regional Trade and Economic Cooperation (SPARTECA). - signed between Forum Island Countries and Australia and New Zealand in July 1980 to enable Forum members to expand market access in New Zealand and Australia. SPARTECA came into force in January 1981	Not applicable	Not applicable

II. CERTIFICATION INVOLVING THE COMPETENT AUTHORITY OF THE EXPORTING COUNTRY

1. Examination by the competent authority in issuing a preferential certificate of origin

In New Zealand, no government agency is directly responsible for issuing an Origin Certification. Under two of New Zealand's free trade agreements (AANZFTA and the New Zealand – China Free Trade Agreement), the Government has authorised number of independent issuing bodies to receive and process applications and issue COOs. Under the AANZFTA, an application is usually made by the exporter but the Agreement provides that a manufacturer, producer, or exporter of the good or its authorised representative can apply for a COO.

The New Zealand – China FTA is silent on who can make an application but it is specified that a COO must be issued by an authorised body.

Certification forms have been designed in such a way that Issuing Bodies collect information to process an application for certification. In addition to commercial invoice, packing list, etc., Issuing Bodies ask for other documentary evidence to ascertain the originating status of the product in question if the good is manufactured using non-originating materials. If the origin criterion were 'Change in Tariff Classification', the Issuing Bodies would ask for documentary evidence to ascertain the tariff code/s of the non-originating inputs used. If the origin criterion were based on specified processes, then they would ask for the details of the production process. If the criterion is Regional Value Content, Issuing Bodies will ask for cost details of the final good to be exported.

Operational procedures permit pre-export examination of goods, to be exported. Pre-export examination could include a visit to the premises. Note - Pre-export examination need not apply to a good for which, by its nature, origin can easily be determined.

Determination that goods meet the Rules of Origin of an FTA is made based on discussion with the applicant and declaration from the producer (including when appropriate, details of ingredients and sources – which may be cross-referenced with named source by phone and then accepted or declined based on verification findings). If the verification decision is challenged by the applicant, a pre-export examination will be undertaken.

Pre-registered goods: From application to issuance, the time taken is between 5 minutes and four hours (depending on the volumes received at a particular time).

To register goods and issue: It depends on the experience of the exporter and type of good (complexity of ingredients/components/process). From application to issuance, it can take between half an hour and a week. Usually, it is the first application for a COO that takes more time for processing an application for COO.

2. Record keeping by the competent authority

Scheme (name of FTA/GSP)	Provision	Period
ASEAN-Australia-New Zealand Free Trade Agreement	Rule 16 of Chapter 3 (Rules of Origin) requires that all records relating to the exportation or importation of goods must be kept by Issuing Authorities as well as manufacturer, producer, exporter, importer and their authorised representatives.	At least for three years
New Zealand – China Free Trade Agreement	Article 39 of Chapter 4 (Rules of Origin and Operational Procedures) requires that Authorised Bodies retain copies of COO and other documentary evidence of origin.	Five years

3. Application for the issuance of a certificate of origin by non-producing exporter

Scheme (name of FTA/GSP)	Overview
ASEAN-Australia-New Zealand Free Trade Agreement	<p>Rule 4 of Chapter 3 (Rules of Origin) allows a manufacturer, exporter, producer or exporter of the good or its authorised representative to apply for a certificate of origin. It means that this provision allows a non-producing exporter to apply for a certificate of origin.</p> <p>Rule 5 of Chapter 3 (Rules of Origin) requires a manufacturer, exporter, producer or exporter of the good or its authorised representative to provide appropriate supporting documents and other relevant information proving that the good to be exported qualifies as originating.</p> <p>Rule 16 of Chapter 3 (Rules of Origin) requires a manufacturer, exporter, producer or exporter of the good or its authorised representative to maintain all records relating to the exportation.</p>
NZ – China FTA:	The main text of the FTA does not explicitly state who should make an application for a certificate of origin. However, the certificate of origin form (Box 14) requires the exporter to make a declaration that the good(s) covered by the certificate meet the origin requirements of the FTA. This allows a producing exporter or a non-producing exporter to make an application for a certificate of origin.

4. Availability of information

Yes, by electronic means, including via internet.

The fact sheets of New Customs Service via the following links provide further information. The Fact Sheets contain website links of the Issuing Bodies.

<https://www.customs.govt.nz/globalassets/documents/fact-sheets/fact-sheet-43-exports-to-member-countries-of-the-association-of-southeast-asian-nations-asean-and-australia-certification-and-trade-facilitation.pdf>

<https://www.customs.govt.nz/globalassets/documents/fact-sheets/fact-sheet-38-exports-to-china.pdf>



III. SELF-CERTIFICATION BY APPROVED EXPORTER

New Zealand has not implemented a self-certification by ‘Approved Exporter’ system.

IV. SELF-CERTIFICATION BY REGISTERED EXPORTER

In New Zealand, the term, ‘registered exporter’ is understood to be an entity or person who operates on a client code issued by the New Zealand Customs Service. New Zealand does not operate system whereby the exporters can be registered to a system in the importing country before making out a self-certification. This section therefore is not applicable.

V. SELF-CERTIFICATION BY ANY EXPORTER

1. Self-certification by non-producing exporter

Scheme (name of FTA/GSP)	Overview
Australia New Zealand Closer Economic Relations Trade Agreement	Declaration by the exporter: Article 3(27) of this Agreement specifies that “ Claims for preference: Each Member state shall provide that an importer may make a claim for preferential treatment under this Agreement based on a declaration by the exporter”. Further Article 3(28) stipulates that “Each Member State may require that an importer submit or arrange for the exporter to submit, on request, a declaration setting forth the reasons that the good qualifies as an originating good, including pertinent cost and production information. The Member States shall not require that the declaration be in a prescribed format and shall provide for electronic submission where feasible”.
Agreement between New Zealand-Singapore on a Closer Economic Partnership	Declarant is a manufacturer. Paragraph 4 of Article 5 (Rules of Origin) stipulates that both Customs administrations shall require certification from the manufacturer for the importation of goods into their respective territories for which preference is claimed. Paragraph 5 details the verification process for importer’s declaration.
Trans-Pacific Strategic Economic Partnership (Agreement between Brunei Darussalam, Chile, New Zealand and Singapore) - known as P4	Paragraph 3 of Article 4.13 allows a declaration or certification to be completed by the exporter or producer as the case may be. In accordance with paragraph 8 if the exporter is not the producer of the good: <ul style="list-style-type: none"> the exporter may complete and sign the declaration on the basis of exporter’s knowledge of whether the good qualifies as originating or a producer’s written declaration that the good qualifies as originating. Article 4.16 details the process for verification of origin.
Thailand – New Zealand Closer Economic Partnership Agreement	Article 4.5 requires that “Each Party may require a declaration as to the origin of a good from the exporter, or producer, or other competent person, public or private for a good for which preferential tariff treatment is claimed” Where an exporter is not the producer of the good: the exporter or other competent person may complete and sign the declaration as to the origin of a good on the basis of: <ul style="list-style-type: none"> specific knowledge that the good qualifies as an originating good or a reasonable reliance on the producer’s written representation that the good qualifies as originating. Article 4.7 covers verification process.
New Zealand –	Paragraph 1 of Annex 3 (Procedures and Verification) of Chapter 3, Rules of

Scheme (name of FTA/GSP)	Overview
Malaysia Free Trade Agreement	<p>Origin states that: <i>“A claim that goods are eligible for preferential tariff treatment shall be supported by a declaration as to the origin of a good from the exporter or produce”.</i></p> <p>Further paragraph 8 of the above article states that: <i>“If the exporter is not the producer of the goods referred to on the Declaration of Origin under paragraph 1, that exporter may complete and sign the declaration on the basis of:</i> <i>(a) the exporter’s knowledge of whether the good qualifies as an originating good; or</i> <i>(b) a producer’s written declaration that the good qualifies as an originating good”.</i></p> <p>Annex 3 (Procedures and Verification) covers procedures for verification of origin.</p>
New Zealand – Hong Kong, China Closer Economic Partnership Agreement	<p>Article 15 (Definitions) defines a declaration of origin as follows: “declaration of origin means an appropriate statement as to the origin of the goods made, in connection with their exportation, by the manufacturer, producer, supplier, exporter or other competent person on the commercial invoice or any other document relating to the goods”.</p> <p>This provision allows a non-producing exporter to make a declaration as to the origin of a good.</p>
Free Trade Agreement between New Zealand and the Republic of Korea	<p>Written or electronic declaration of origin by the exporter or producer.</p> <p>If the exporter is not the producer of the good, the exporter may complete and sign the declaration on the basis of: exporter’s knowledge of whether the good qualifies as originating or exporter’s reasonable reliance on the producer’s written representation that the good qualifies as originating a completed and signed declaration for the good voluntarily provided to the exporter by the producer.</p> <p>Exporters and producers are required to maintain records for five years.</p>
Agreement between New Zealand and the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu on Economic Cooperation	<p>Self-declaration or self-certification by the producer, supplier, exporter, importer or other competent person (Article 15, Rules of Origin, Operational Procedures)</p> <p>Where the competent person making a declaration or completing a certificate of origin is not the producer of the good, the competent person may complete and sign the declaration of origin on the basis of: (a) specific knowledge that the good qualifies as originating, or (b) a reasonable reliance on producer’s written statement that the good qualifies as originating.</p> <p>Producers, exporters and importers (as the case may be) are required to maintain records for a period specified in each Party’s domestic legislation.</p> <p>Article 21 outlines procedures for verification of origin.</p>

2. Availability of information

Free trade agreement texts, associated annexes and fact sheets are available on the websites of the following websites. The texts clearly spells out the responsibilities for self-certification, and provides sufficient explanations and definitions:

New Zealand Ministry of Foreign Affairs and Trade:

<https://www.mfat.govt.nz/en/trade/free-trade-agreements/free-trade-agreements-in-force/>

New Zealand Customs Service:

In addition, New Customs Service website also provides information

<https://www.customs.govt.nz/business/tariffs/free-trade-agreements/>

<https://www.customs.govt.nz/search/?query=fact+sheets>

VI. SELF-CERTIFICATION BY ANY IMPORTER

Imports under the following three non-reciprocal trade arrangements, New Zealand relies on importers' declaration:

- Generalized System of Preferences (GSP) for Developing Countries since 1972
- Generalized System of Preferences (GSP) for Least Developed Countries since 1972
- South Pacific Agreement on Regional Trade and Economic Cooperation (SPARTECA). – signed between Forum Island Countries and Australia and New Zealand in July 1980 to enable Forum members to expand market access in New Zealand and Australia. SPARTECA came into force in January 1981.

1. Importer with sufficient knowledge

Indication in the Customs Entry Declaration form is regarded as sufficient. There is no legal requirement for the production of COOs. But the importer must, on entering the goods for Customs purposes, have sufficient information on which to base a claim for the preferential rate of duty. Effectively, this requires the overseas manufacturer or exporter to provide the importer with correct information as to those which meet the preferential rules of origin.

2. Importer's responsibility under importer-based system

Yes, Customs legislation clearly spells out that the importer is the one who is responsible. Please see response to question V-2 above. Section 39 (Entry of Imported Goods) of the Customs and Excise Act 1996 places the ones on the importer to provide necessary information.

3. Availability of information

By electronic means, including via internet.
<https://www.customs.govt.nz/search/?query=fact+sheets>

VII. NON-PREFERENTIAL RULE OF ORIGIN

1. Issuer of proof of origin

There is no legislative framework for the issuance of proof of origin for non-preferential trade. Industry bodies such as chambers of commerce issue non-preferential certificate of origin at the request of exporters. This is a service provided by the industry bodies to their constituent members rather based on any legislative framework.

2. National legislation of non-preferential rules of origin

Non-preferential rules of origin are provided only for fish or other produce of the sea in section 64 of the Customs and Excise Act 1996).

2. SWITZERLAND

I. Proof of Origin

1. Issuer of proof of origin

- Certification of origin involving the competent authority of the exporting country
A movement certificate EUR.1 or EUR-MED shall be issued by the customs authorities of the exporting country on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorised representative. For this purpose, the exporter or his authorised representative shall fill out both the movement certificate EUR.1 or EUR-MED and the application form. The exporter applying for the issue of a movement certificate EUR.1 or EUR-MED shall be prepared to submit at any time, at the request of the customs authorities of the exporting country where the movement certificate EUR.1 or EUR-MED is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of the respective FTA. The customs authorities issuing movement certificates EUR.1 or EUR-MED shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of the respective FTA. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. They shall also ensure that the movement certificate EUR.1 or EUR-MED is duly completed.
For GSP please refer to the GSP Handbook on the Scheme of Switzerland.
- Fully exporter-based system
An invoice declaration or an invoice declaration EUR-MED may be made out:
(a) by an approved exporter, or
(b) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed a certain limit (CHF 10'300, € 6'000, USD 8'500).
The exporter making out an invoice declaration or an invoice declaration EUR-MED shall be prepared to submit at any time, at the request of the customs authorities of the exporting country, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of the respective FTA. The exporter shall make out an invoice declaration or an invoice declaration EUR-MED by typing, stamping or printing on the invoice, the delivery note or another commercial document, the specified declaration, using one of the linguistic versions set out in the respective FTA and in accordance with the provisions of the domestic law of the exporting country. If the declaration is handwritten, it shall be written in ink in printed characters. Invoice declarations and invoice declarations EUR-MED shall bear the original signature of the exporter in manuscript.
For GSP please refer to the GSP Handbook on the Scheme of Switzerland.
- Approved exporter system
The customs authorities of the exporting country may authorise any exporter who makes frequent shipments of products under the respective FTA to make out invoice declarations or invoice declarations EUR-MED irrespective of the value of the products concerned. An approved exporter shall not be required to sign such declarations provided that he gives the customs authorities of the exporting country a written undertaking that he accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript by him. An exporter seeking such authorisation must offer to the satisfaction

of the customs authorities all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this respective FTA. The customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate. The customs authorities shall grant to the approved exporter a customs authorisation number which shall appear on the invoice declaration or the invoice declaration EUR-MED. The customs authorities shall monitor the use of the authorisation by the approved exporter. The customs authorities may withdraw the authorisation at any time. They shall do so where the approved exporter no longer offers the guarantees, no longer fulfils the conditions or otherwise makes an incorrect use of the authorisation.

For GSP please refer to the [GSP Handbook on the Scheme of Switzerland](#).

o Registered exporter system

In addition to the existing Form A certificate of origin and the invoice declaration, which will continue to apply, the new so-called statement on origin is valid as well. Statements on origin may only be completed by exporters of developing countries which fulfil the corresponding requirements. In principle, any exporter may complete a statement on origin. However, if a consignment destined for Switzerland contains originating products with a value exceeding CHF 10'300, the exporter must be registered with the relevant authority of its country as a Registered Exporter (REX), and the registration number must be listed in the corresponding statement on origin. Economic operators in Switzerland can check the REX numbers given in commercial documents on the corresponding EU website.

The registration obligation likewise applies to Swiss re-exporters who are intending to split up consignments from developing countries to Switzerland under customs supervision or re-export an entire consignment to the European Union (EU) or Norway (NO) with a replacement statement on origin. This applies irrespective of the value of the originating products in the original proof of origin from the developing country or the value of the originating products in the consignment forwarded to the EU or NO. The statement on origin does not have to be signed by the exporter or countersigned by an authority. It can be found out which proofs of origin may be accepted from which countries by clicking on [this link](#).

Scheme (name of FTA/GSP)	Certification of origin involving the competent authority of the exporting country	Approved exporter system	Registered exporter system	Fully exporter-based system	Importer-based system
EFTA Convention	X	X		X ¹	
Switzerland-EU	X	X		X ¹	
Switzerland-Faroe Islands	X	X		X ¹	
EFTA-Albania	X	X		X ¹	
EFTA-Egypt	X	X		X ¹	
EFTA-Israel	X	X		X ¹	
EFTA-Jordan	X	X		X ¹	
EFTA-Lebanon	X	X		X ¹	
EFTA-Macedonia	X	X		X ¹	
EFTA-Morocco	X	X		X ¹	
EFTA-Serbia	X	X		X ¹	
EFTA-Tunisia	X	X		X ¹	
EFTA-Turkey	X	X		X ¹	
EFTA-Montenegro	X	X		X ¹	
EFTA-Bosnia Herzegovina	X	X		X ¹	

Scheme (name of FTA/GSP)	Certification of origin involving the competent authority of the exporting country	Approved exporter system	Registered exporter system	Fully exporter-based system	Importer-based system
EFTA-Ukraine	X	X		X ¹	
EFTA-PLO	X	X		X ¹	
Switzerland-China	X	X			
Switzerland-Japan	X	X			
EFTA-Canada		X		X	
EFTA-Chile	X	X		X ¹	
EFTA-Columbia	X	X		X ²	
EFTA-Hong Kong		X		X	
EFTA-Mexico	X	X		X ¹	
EFTA-Peru	X	X		X ²	
EFTA-Korea (Rep.)		X		X	
EFTA-SACU	X	X		X ¹	
EFTA-Singapore		X		X	
EFTA-GCC	X	(X) ³		X	
EFTA-CAS	X	X		X ⁴	
GSP	X	X	X	X ¹	

¹ up to CHF 10'300 per shipment

² up to € 6'000 or USD 8'500 per shipment

³ not implemented yet

⁴ up to € 6'000 per shipment

2. Exemption of proof of origin

Scheme (name of FTA/GSP)	Intended goods	Threshold
EFTA Convention Switzerland-EU Switzerland-Faroe Islands EFTA-Albania EFTA-Egypt EFTA-Israel EFTA-Jordan EFTA-Lebanon EFTA-Macedonia EFTA-Morocco EFTA-Serbia EFTA-Tunisia EFTA-Turkey EFTA-Montenegro EFTA-Bosnia Herzegovina EFTA-Ukraine EFTA-PLO EFTA-SACU EFTA-GCC EFTA-CAS	a) Products sent as small packages from private persons to private persons, or b) Products forming part of travellers' personal luggage provided that imports are occasional and consist solely of products for the personal use of the recipients/travellers or their families and it is evident from the nature and quantity of the products that no commercial purpose is in view.	a) EUR 500 b) EUR 1200
Switzerland-China	Any consignment of originating products. Other originating products as provided under its domestic legislation.	USD 600
Switzerland-Japan	The importing party may waive the requirement	

Scheme (name of FTA/GSP)	Intended goods	Threshold
	for a proof of origin in accordance with its laws and regulations.	
EFTA-Canada	A Party may, in accordance with its domestic legislation, grant preferential tariff treatment to low value shipments of originating products from another Party and to originating products forming part of the personal luggage of a traveller coming from another Party.	
EFTA-Chile	a) Products sent as small packages from private persons to private persons, or b) Products forming part of travellers' personal luggage provided that imports are occasional and consist solely of products for the personal use of the recipients/travellers or their families and it is evident from the nature and quantity of the products that no commercial purpose is in view.	a) EUR 500 / USD 530 / CLP 400000 / NOK 4100 / ISK 43000 / CHF 900 b) EUR 1200 / USD 1250 / CLP 940000 / NOK 10000 / ISK 100000 / CHF 2100
EFTA-Columbia EFTA-Peru	A Party may, in accordance with its domestic legislation, grant preferential tariff treatment to low value shipments from private persons to private persons of originating products from another Party and to originating products forming part of the personal luggage of a traveller coming from another Party.	
EFTA-Hong Kong	A Party may, in accordance with its domestic law, grant preferential tariff treatment to non-commercial low value shipments of originating products and originating products for personal use forming part of the personal luggage of a traveller.	
EFTA-Mexico	a) Products sent as small packages from private persons to private persons, or b) Products forming part of travellers' personal luggage provided that imports are occasional and consist solely of products for the personal use of the recipients/travellers or their families and it is evident from the nature and quantity of the products that no commercial purpose is intended.	a) EUR 500 / USD 450 / MXP 4600 / NOK 4100 / ISK 43000 / CHF 900 b) EUR 1200 / USD 1000 / MXP 11000 / NOK 10000 / ISK 100000 / CHF 2100
EFTA-Korea (Rep.)	a) Products sent as small packages from private persons to private persons, or b) Products forming part of travellers' personal luggage provided that imports are occasional and consist solely of products for the personal use of the recipients/travellers or their families and it is evident from the nature and quantity of the products that no commercial purpose is intended.	a) EUR 500 for importation in an EFTA State; USD 1000 for importation in Korea b) EUR 1200 for importation in an EFTA State; USD 1000 for importation in Korea
EFTA-Singapore	a) Products sent as small packages from private persons to private persons, or b) Products forming part of travellers' personal luggage provided that imports are occasional and consist solely of products for the personal use of the recipients/travellers or their families and it is evident from the nature and quantity of the products that no commercial purpose is	a) EUR 500 / USD 450 / SGD 1000 / NOK 4100 / ISK 43000 / CHF 900 b) EUR 1200 / USD 1000 / SGD 2400 / NOK 10000 / ISK 100000 / CHF 2100

Scheme (name of FTA/GSP)	Intended goods	Threshold
	intended.	
GSP	Products sent as small packages from private persons to private persons provided that imports are occasional and consist solely of products for the personal use of the recipients or their families and it is evident from the nature and quantity of the products that no commercial purpose is intended	CHF 900

II. CERTIFICATION INVOLVING THE COMPETENT AUTHORITY OF THE EXPORTING COUNTRY

1. Examination by the competent authority in issuing a preferential certificate of origin

A movement certificate EUR.1 or EUR-MED shall be issued by the customs authorities of the exporting country on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorised representative. For this purpose, the exporter or his authorised representative shall fill out both the movement certificate EUR.1 or EUR-MED and the application form. The exporter applying for the issue of a movement certificate EUR.1 or EUR-MED shall be prepared to submit at any time, at the request of the customs authorities of the exporting country where the movement certificate EUR.1 or EUR-MED is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of the respective FTA. The customs authorities issuing movement certificates EUR.1 or EUR-MED shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of the respective FTA. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. They shall also ensure that the movement certificate EUR.1 or EUR-MED is duly completed.

For GSP please refer to the [GSP Handbook on the Scheme of Switzerland](#).

(Please explain if and how the competent authority in your country examines the originating status of the goods before issuing a preferential certificate of origin, including the type of documents to be submitted.)

Formal verification, if the movement certificate EUR.1 or EUR-MED is duly completed.

(Does the competent authority conduct a visit to the production site to confirm the information provided before issuing a certificate of origin?)

No

(How long does it take on average to process an application (i.e. number of days between receipt of an application and issuance of a certificate)?)

A few minutes if everything is okay. Some hours if clarification is necessary

2. Record keeping by the competent authority

Scheme (name of FTA/GSP)	Provision	Period
EFTA Convention Switzerland-EU Switzerland-Faroe Islands EFTA-Albania EFTA-Egypt EFTA-Israel EFTA-Jordan EFTA-Lebanon EFTA-Macedonia EFTA-Morocco EFTA-Serbia EFTA-Tunisia EFTA-Turkey EFTA-Montenegro EFTA-Bosnia Herzegovina EFTA-Ukraine EFTA-PLO	The customs authorities of the exporting Party issuing a movement certificate EUR.1 or EUR-MED shall keep the corresponding application form.	At least 3 years
EFTA-SACU	The customs authorities of the exporting Party issuing a movement certificate EUR.1 shall keep the corresponding application form.	At least 3 years
EFTA-GCC EFTA-CAS EFTA-Columbia EFTA-Peru	The competent authority of the exporting Party issuing a movement certificate EUR.1 shall keep the corresponding application form.	At least 3 years
Switzerland-China	Each Party shall require that its authorised bodies retain copies of Certificates of Origin and other documentary evidence of origin.	At least 3 years
Switzerland-Japan	The competent governmental authority of the exporting Party or its designees issuing Certificates of Origin shall keep a record of it.	At least 3 years
EFTA-Chile	The competent governmental authorities of the exporting Party issuing a movement certificate EUR.1 shall keep the corresponding application form.	At least 3 years
EFTA-Mexico	The customs authorities or the competent governmental authority of the exporting Party issuing a movement certificate EUR.1 shall keep the corresponding application form.	At least 3 years
EFTA-Canada EFTA-Hong Kong EFTA-Korea (Rep.) EFTA-Singapore	No certification involving the competent authority of the exporting country.	

3. Application for the issuance of a certificate of origin by non-producing exporter

All FTA: Supplier's declaration for inland shipments; proof of origin for imports.

4. Availability of information

<https://www.ezv.admin.ch/ezv/en/home/topics/free-trade-agreements--origin.html>
<https://www.ezv.admin.ch/ezv/fr/home/documentation/directives/d-30-accords-de-libre-echange--preferences-tarifaires-et-origine.html> (French)
→ <https://www.ezv.admin.ch/dam/ezv/fr/dokumente/verfahren-betrieb/grundlagen-und-wirtschaftsmassnahmen/r-30.pdf.download.pdf/R-30%20F.pdf> (French)

III. SELF-CERTIFICATION BY APPROVED EXPORTER

1. Examination by the competent authority in approving an exporter

<https://www.ezv.admin.ch/ezv/en/home/information-companies/exemptions--reliefs--preferential-tariffs-and-export-contributio/exportation-from-switzerland/free-trade--preferential-origin/approved-exporter.html>

See also number II-4 above.

2. Self-certification by non-producing exporter

All FTA: Supplier's declaration for inland shipments; proof of origin for imports.

3. Intermediary trade

(When a declaration of origin is issued by an approved exporter for goods which are traded via an intermediary business based in a third country, do you request the approved exporter to make the declaration of origin on a commercial document other than an invoice? If yes, what kind of documents do you accept?)

All FTA: any commercial document.

4. Availability of information

<https://www.ezv.admin.ch/ezv/en/home/information-companies/exemptions--reliefs--preferential-tariffs-and-export-contributio/exportation-from-switzerland/free-trade--preferential-origin/approved-exporter.html>

IV. SELF-CERTIFICATION BY REGISTERED EXPORTER

1. Self-certification by non-producing exporter

GSP: Supplier's declaration for inland shipments; proof of origin for imports.

V. SELF-CERTIFICATION BY ANY EXPORTER

1. Self-certification by non-producing exporter

All FTA: Supplier's declaration for inland shipments; proof of origin for imports.

2. Availability of information

See number II-4 above.

VI. SELF-CERTIFICATION BY ANY IMPORTER

Switzerland does not apply this system (see also number I-1 above).

VII. NON-PREFERENTIAL RULE OF ORIGIN

1. Issuer of proof of origin

<https://www.ezv.admin.ch/ezv/fr/home/infos-pour-entreprises/exonerations--allegements--preferences-tarifaires-et-contributio/exportation-de-suisse/origine-non-preferentielle.html>
(French)

https://www.ezv.admin.ch/dam/ezv/fr/dokumente/verfahren-betrieb/grundlagen-und-wirtschaftsmassnahmen/Ursprung%20und%20FHA/Dienstanweisungen_zur_verordnung_ueber_die_beglaubigung_des_nichtpraeferenziellen_ursprungs_von_waren.pdf.download.pdf/directives_administratives_concernant_lordonnance_sur_lattestation_de_lorigine_non_preferentielle_des_marchandises.pdf (French)

2. National legislation of non-preferential rules of origin

<https://www.ezv.admin.ch/ezv/fr/home/documentation/bases-legales/bases-legales-de-l-origine-non-preferentielle.html> (French)

3. THAILAND

I. Proof of Origin

1. Issuer of proof of origin

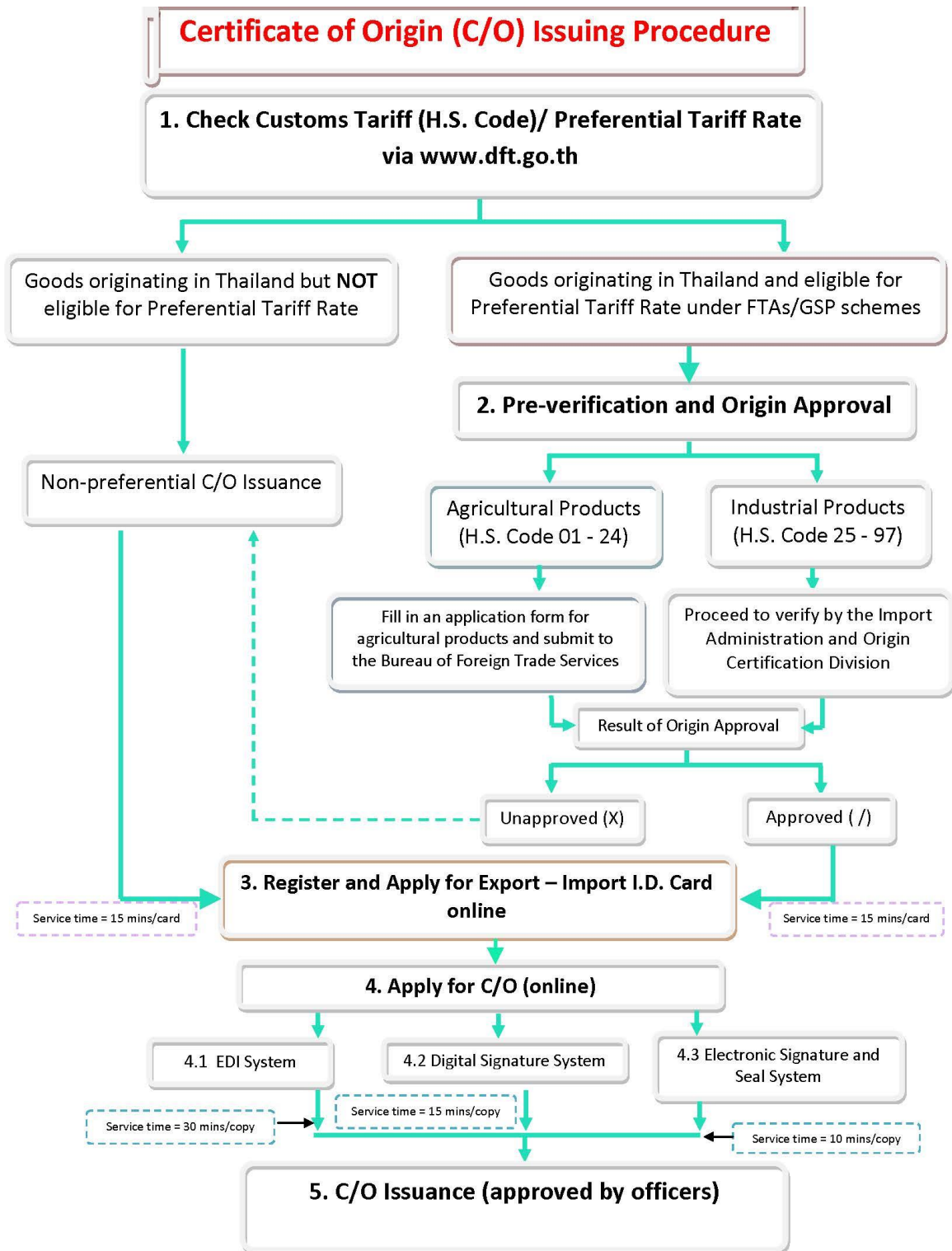
Scheme	Certification of origin involving the competent authority of the exporting country	Approved exporter system	Registered exporter system	Fully exporter-based system	Importer-based system
ASEAN Trade in Goods Agreement (ATIGA)	X	X			
Thailand-Australia Free Trade Agreement (TAFTA)	X				
Thailand - New Zealand Closer Economic Partnership (TNZCEP)				X	
Thailand-India Free Trade Agreement (TIFTA)	X				
Japan–Thailand Economic Partnership Agreement (JTEPA)	X				
ASEAN-Japan Comprehensive Economic Partnership (AJCEP)	X				
ASEAN–China Free Trade Agreement (ACFTA)	X				
ASEAN-Korea Free Trade Agreement (AKFTA)	X				
ASEAN-Australia-New Zealand Free Trade Agreement (AANZFTA)	X				
ASEAN-India Free Trade Area (AIFTA)	X				
GSP Japan	X				
GSP Switzerland/ Norway			X		
GSP USA					X

2. Exemption of Proof of origin

When goods are claimed to have a particular preferential origin, that claim must be certified by a proof of that origin. Also, there is a Certificate of Origin requirement under FTA/ GSP. All exporters of goods under the Agreements, together with their suppliers, must obtain sufficient evidence that the goods meet the rules of origin. The exporter must then register the goods as originating before obtaining a Certificate of Origin from the Department of Foreign Trade.

II. CERTIFICATION INVOLVING THE COMPETENT AUTHORITY OF THE EXPORTING COUNTRY

1. Examination by the competent authority in issuing a preferential certificate of origin



2. Record keeping by the competent authority

name of FTA/GSP	Provision	Period
ASEAN Trade in Goods Agreement (ATIGA)	X	3 years
Thailand-Australia Free Trade Agreement (TAFTA)	X	5 years
Thailand-India Free Trade Agreement (TIFTA)	X	2 years
Japan–Thailand Economic Partnership Agreement (JTEPA)	X	5 years
ASEAN-Japan Comprehensive Economic Partnership (AJCEP)	X	3 years
ASEAN–China Free Trade Agreement (ACFTA)	X	3 years
ASEAN-Korea Free Trade Agreement (AKFTA)	X	3 years
ASEAN-Australia-New Zealand Free Trade Agreement (AANZFTA)	X	3 years
ASEAN-India Free Trade Area (AIFTA)	X	2 years
Thailand-Peru Closer Economic Partnership Agreement (TPCEP)	X	5 years
Thailand-Chile Free Trade Agreement (TCFTA)	X	5 years

3. Application for the issuance of a certificate of origin by non-producing exporter

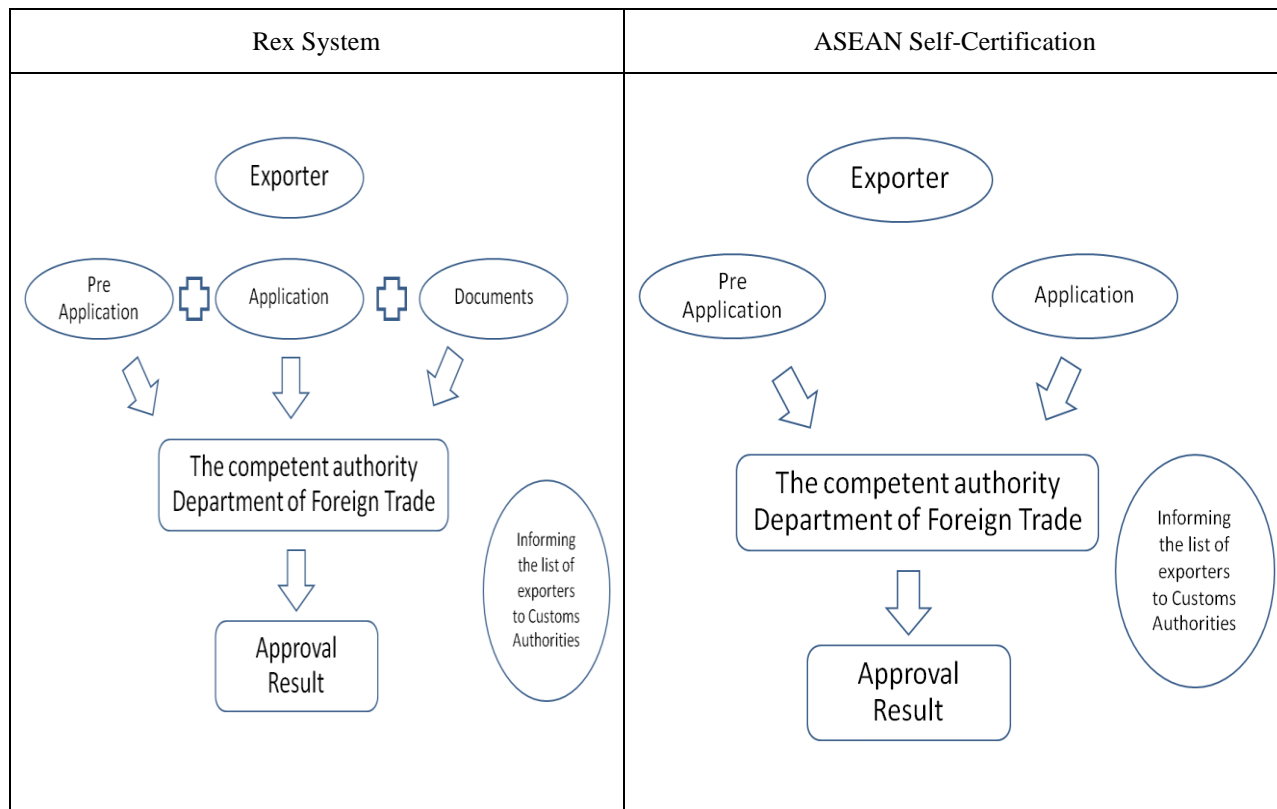
For all FTAs, the certificate of origin can be issued to exporters who are not the producers of the goods. These exporters have to show the letters from manufacturers who allow to use the result of origin approval.

4. Availability of information

Detailed and procedures are available via website: www.dft.go.th
The producers or exporters can apply the issuance of preferential certificates on line. Help desk, Hot-line and workshops and also provided.

III. Self-Certification by approved exporter

1. Examination by the competent authority in approving an exporter



For approved exporters, we examine the information and documents as follows,

1. Registration of juristic person.
2. Identification card, foreign identification, passport, etc.
3. Identification of tax payer or value-added tax registration.
4. Map of office location.

(Additional documentation for producer)

5. Manufacturing permit.
6. Document showing manufacturing procedure of product for exportation.
7. Map of production site and warehouse.
8. The names and specimen signatures of the persons authorised for self-certification.
(Remark: exceptional for REX)

The competent authority conduct a visit to the production site before issuing a certificate of origin only for the suspicion cases or the goods for preferential tariff treatment are under risk assessment.

(How long does it take on average to process an application (i.e. number of days between receipt of an application and issuance of a certificate)?

REX System	ASEAN Self-Certification
3 – 5 working days	15 – 20 working days

2. Self-certification by non-producing exporter

Scheme (name of FTA/GSP)	Overview
REX System	<p>In case of non-producing exporter, they have to submit the production details and cost of good to ensure that the good are satisfied under applicable origin criteria. In addition, Department of Foreign Trade requires Pre-export verification to ensure that the good are qualified for tariff preferential before issuing the certificate of origin.</p> <pre> graph TD A[Pre-Verification and approval for goods origin] --> B[Agricultural Products (H.S.Code 01-24)] A --> C[Industrial Products (H.S.Code 25-97)] B --> D[Fill in an application form for pre-exportation verification of origin for agricultural products and submit to the Bureau of Foreign Trade Services at the same time as the CO application] C --> E[Proceed to Pre-exportation verification examination by the Import Administration and Origin Certification Division] D --> F{Result of pre-exportation verification and Origin approval} E --> F F --> G[Approved] F --> H[Unapproved] G --> I[Exports under MFN rate] H --> I </pre>
ASEAN Self-certification	Same as above.

3. Intermediary trade

REX System	ASEAN Self-Certification
The approved exporter can make the declaration of origin on Billing statement, Delivery Order and packing List.	The approved exporter under the first Self-Certification pilot project can make the declaration of origin on Invoice, Billing statement, Delivery Order and packing List.

4. Availability of information

We have developed and disclose the detailed procedures and requirements on the approved exporters only to customs authorities.

IV. Self-Certification by registered exporter

1. Self-Certification by non-producing exporter

Scheme (name of FTA/GSP)	Overview
REX System / ASEAN Self- Certification	Same as Self-Certification by non-producing exporter.

V. Self-Certification by any exporters

1. Self-Certification by non-producing exporters

Scheme (name of FTA/GSP)	Overview
REX System / ASEAN Self- Certification	No, the exporters who have not been approved by the competent authority are not eligible for Self-Certification.

2. Availability of information

The website of self-Certification dedicated by the competent authority is www.dft.go.th which provides the approved process, term and conditions for exporters.

Department of Foreign Trade
January 2018