



WORLD CUSTOMS ORGANIZATION
ORGANISATION MONDIALE DES DOUANES

Guidelines on Certification of Origin

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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.

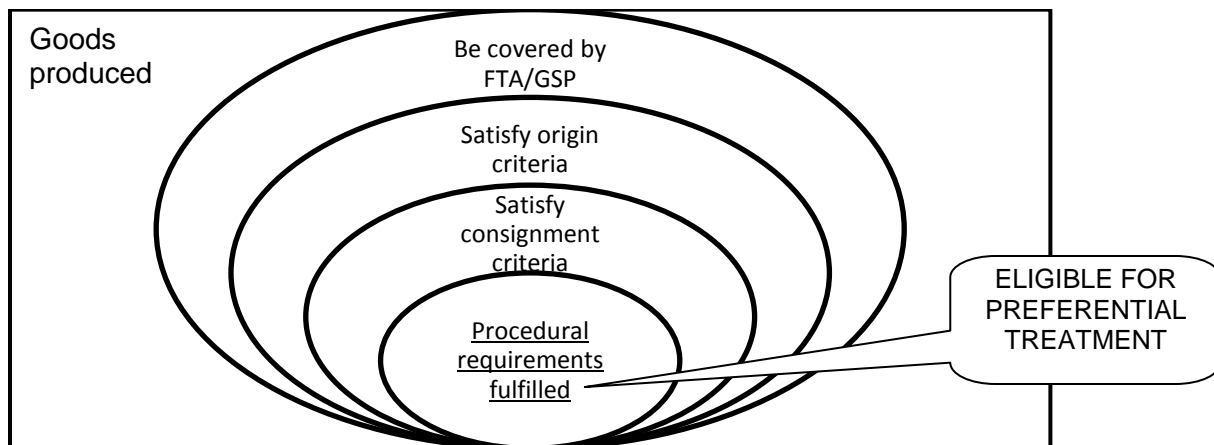
2.2 Who issues a proof of origin?

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 – fulfillment 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>

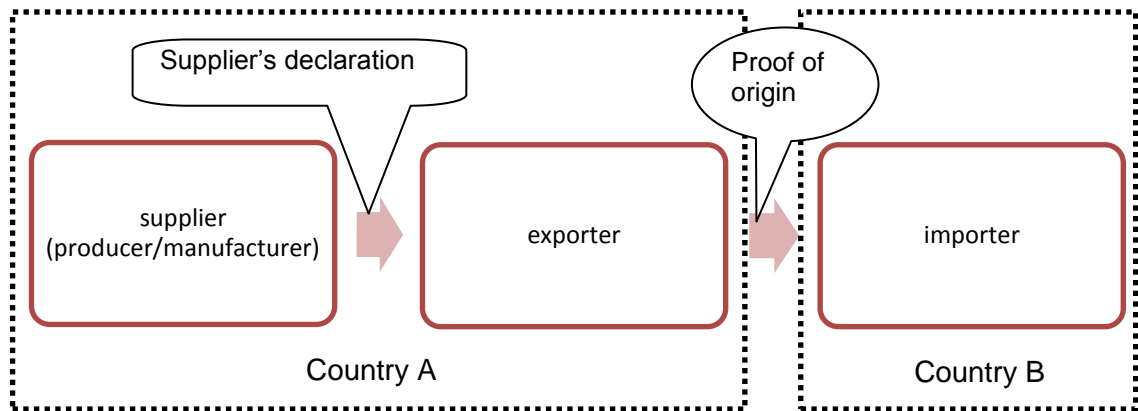
WCO Origin Database log-in page: <http://origindb.wcoomdpublishations.org/Login.aspx>

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.

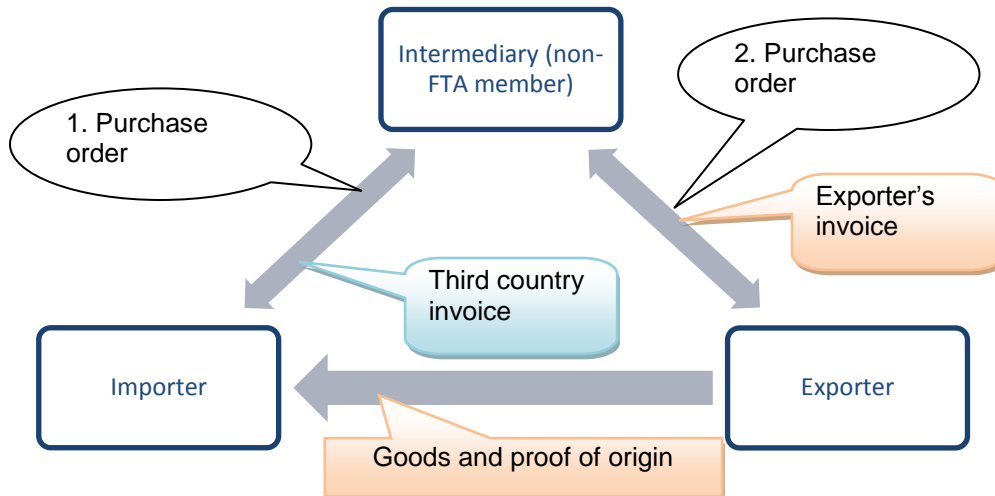
Guideline:

(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.
