



17 January 2019

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Committee on Rules of Origin

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## ENHANCING TRANSPARENCY IN NON-PREFERENTIAL RULES OF ORIGIN

COMMUNICATION FROM AUSTRALIA; BRAZIL; CANADA; HONG KONG, CHINA; JAPAN; NORWAY;  
RUSSIAN FEDERATION; SINGAPORE; SWITZERLAND; THE SEPARATE CUSTOMS TERRITORY OF  
TAIWAN, PENGHU, KINMEN AND MATSU; AND THE UNITED STATES

The following communication, dated 16 January 2019, is being circulated at the request of the Delegation of Switzerland.

*Members of the World Trade Organization,*

*Recalling* that multilateral trade negotiations shall aim to "bring about further liberalization and expansion of world trade";

*Desiring* to ensure that rules of origin themselves do not create restrictive, distorting or disruptive effects on international trade;

*Desiring* to ensure that rules of origin are prepared and applied in an impartial, transparent, predictable, consistent and neutral manner;

*Recognizing* that clear and predictable rules of origin and their application facilitate the flow of international trade;

*Recognizing* that it is desirable to provide transparency of laws, regulations, and practices regarding rules of origin;

*Desiring* to complement the notifications obligations of Article 5 of the Agreement on Rules of origin;

*Affirming* that enhancing transparency of laws, regulations, and practices regarding rules of origin contribute to mitigate compliance costs of economic operators wishing to integrate global value chains, notably micro, small and medium enterprises;

*Decide*, with respect to rules of origin, as follows:

1. That it is desirable to maintain and promote a high level of transparency and mutual understanding about existing rules of origin and related documentary requirements used by WTO Members. Rules of origin are understood as those falling under the scope of Article 1 of the Agreement on Rules of Origin.
2. In order to enhance transparency and promote a better understanding of rules of origin, Members shall notify the WTO Secretariat no later than one year after the adoption of this decision the rules of origin that they use in the application of most-favoured nation treatment under Articles I, II, III, XI and XIII of GATT 1994. If applicable, Members are encouraged to notify the WTO Secretariat any other rules of origin that they use for the application of other non-preferential commercial policy instruments as provided for in Article 1.2 of the Agreement on Rules of Origin. Notifications should be submitted pursuant to Annex 1 of this Decision.

3. In addition, Members shall describe, according to Annex 2, their practices with respect to certification of origin and other mandatory documentary proofs of origin for non-preferential purposes that have been notified according to Annex 1<sup>1</sup>. Members that report that they do not implement rules of origin according to Annex 1 shall, nonetheless, describe their documentary requirements according to Annex 2.
4. The information notified pursuant to this decision shall be made publicly available by the Secretariat.
5. Each Member shall, within its available resources, establish or maintain one or more enquiry points to answer reasonable enquiries of governments, traders and other interested parties on matters regarding rules of origin and related documentary requirements as well as to provide the required forms and documents<sup>2</sup>. Members shall communicate the contact details of their respective enquiry points to the WTO Secretariat pursuant to Annex 1.
6. Members shall endeavour to provide legal references, websites, explanatory documents, or any other documents, in an official WTO language, preferably in English.
7. Members introducing substantive changes to their rules of origin and related documentary requirements that have been notified according to this decision, shall notify such changes promptly to the Secretariat according to this decision.
8. The Committee on Rules of Origin (CRO) shall examine existing rules of origin and related documentary requirements based on the information notified according to this decision, with a view to identifying trade-facilitating practices and to promoting their international diffusion.
9. Members having difficulties in complying with these provisions, in particular Least Developed Country members, may seek the assistance of the WTO Secretariat.
10. Nothing in this Decision shall be construed as affecting the rights and obligations of members contained in Article 5 of the Agreement on Rules of Origin or in Article 1 of the Trade Facilitation Agreement.

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<sup>1</sup> This is without prejudice to other proofs of origin that may be required by the competent authorities for control purposes.

<sup>2</sup> It is understood that this enquiry point can be the same as established or maintained pursuant to Article 1.3 (*Enquiry points*) of the Trade Facilitation Agreement (TFA) and Members are not required to provide more information or provide more forms and documents than covered by the TFA.

**ANNEX 1****NOTIFICATION TEMPLATE FOR NON-PREFERENTIAL RULES OF ORIGIN**

*Annex 1 may be duplicated as many times as the member deems necessary*

**I. BASIC INFORMATION**

1)	<b>Notifying member</b>	
2)	<b>Enquiry point (contact details)</b>	
3)	<b>Are Non-Preferential RO in force?</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No* <i>* If your answer is "No", the subsequent questions of this Annex do not need to be completed</i>
4)	<b>Please indicate which commercial policy instruments use these non-preferential RO (refer to Article 1.2 of the Agreement on Rules of Origin)</b>	
5)	<b>Date of entry into force or any substantive modification thereof:</b>	
6)	<b>Date of expiration, if applicable:</b>	
7)	<b>Governmental or non-governmental authorities in charge of administration:</b>	
8)	<b>Internet link to legislation and any other explanatory documents, if applicable:</b>	
9)	<b>Comments, if any</b>	

**II. APPLICATION OF NON-PREFERENTIAL RO**

10)	<b>Do non-preferential RO apply to imports</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No
11)	<b>Do non-preferential RO apply to exports</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No
12)	<b><i>De minimis</i> rule for the application of non-preferential RO</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No
	<b>If Yes, please specify the <i>de minimis</i> threshold and provide the relevant legal references applicable to questions 10 to 12.</b>	

**III. CRITERIA FOR DETERMINING SUBSTANTIAL TRANSFORMATION FOR ASSESSING THE COUNTRY OF ORIGIN**

13)	<b>General criteria, if applicable for all products:</b>	
14)	<b>Product specific rules of origin where applicable:</b>	
15)	<b>Definition of non-originating material and originating material, if any:</b>	
16)	<b>List of minimal operations not conferring origin, if any:</b>	

17)	<b>Residual rules, if any:</b>	
18)	<b>Any other information the member deems necessary (provide an Internet link, if appropriate)</b>	

**IV. ADVANCE RULINGS**

<b>Are advance rulings on the origin of a good issued?<sup>1</sup></b>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>Authority in charge of issuing advance rulings (on origin)</b>	
<b>Instructions for the application for an advance ruling</b>	
<b>Internet link to legislation and any other relevant legal references:</b>	

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<sup>1</sup> As defined in Article 2(h) of the Agreement on Rules of Origin and Article 3 of the Trade Facilitation Agreement.

**ANNEX 2****NOTIFICATION TEMPLATE FOR DOCUMENTARY REQUIREMENTS RELATED TO  
NON-PREFERENTIAL RULES OF ORIGIN**

1)	<b>Mandatory requirements for certificate and/or any other mandatory documentary proof of origin for imports?</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No**
2)	<b>Mandatory requirements for certificate and/or any other mandatory documentary proof of origin for exports?</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No**
3)	<b>Is there a standardized or prescribed format and/or content of Certificate and/or any other mandatory documentary proof of origin?</b>  <b>If Yes, please attach a copy or provide relevant details in the Appendix of this Annex</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No  <i>** If answers to questions 1 and 2 are "No", the subsequent questions of this Annex do not need to be completed</i>
4)	<b>If only requested in specific circumstances, please describe the cases for which a certificate (or other mandatory documentary proofs of origin) is requested and the respective format (prescribed form or other).</b>	
5)	<b>If mandatory requirements for certificate and/or any other mandatory documentary proof of origin are limited to certain products please specify for which HS Chapters and the respective format (prescribed form or other).</b>	
6)	<b>Exemptions to the mandatory requirements of presenting a certificate and/or any other mandatory documentary proof of origin (e.g. low value consignments, postal consignments, ...)</b>	
7)	<b>Governmental or non-governmental authorities designated for issuance of certificate and/or any other mandatory documentary proof of origin, if any</b>	
8)	<b>Please provide the relevant legal references applicable to Questions 1 to 7</b>	

**ANNEX 2 - APPENDIX**

Please attach the prescribed form and/or Internet link to the prescribed form of Certificate of origin (or other mandatory documentary proof of origin), if applicable

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