GENERALIZED SYSTEM OF PREFERENCES

Notification by Denmark

On 8 December 1971, the Danish Parliamentary Customs Committee in pursuance of the Tariff Act of 18 December 1970, Sections 4(1) and 85(3) unanimously approved the proposal of the Danish Government for a generalized system of preferences on imports from developing countries. On 9 December the Ministry of Finance issued the Executive Order whereby the system will enter into force on 1 January 1972.

The main characteristics of the scheme are the following:

1. Product coverage

   All goods within BTN Chapters 25-99 are included. As regards goods in BTN Chapters 1-24, the goods listed in Annex 2 of the Executive Order are included. The product coverage thus defined is of a preliminary nature and may be changed in the light of subsequent developments and the decisions to be taken by other donor countries.

2. Depth of cut

   (a) Goods within BTN Chapters 25-99 are exempted from customs duty.

   (b) The customs duty on goods listed in Annex 2 is reduced to the rates listed in the annex.

   (c) All goods under the system are exempted from the temporary import surcharge introduced by Denmark on 21 October 1971.

3. Beneficiary countries

   The system will initially be put into effect in favour of the ninety-one countries members of the "Group of 77" on 1 July 1971. This list of beneficiary countries is of a preliminary nature and will be reconsidered in the light of further international consultations on the subject and of decisions taken by other donor countries.
4. Rules of origin

The rules of origin follow with few exceptions those applied by the European Economic Community.

5. Safeguard mechanism

There are no a priori ceilings or other restrictions on the import under the system. In the event that imports cause or threaten to cause market disruption the right is reserved to introduce measures of the escape clause type as indicated in the Agreed Conclusions of the Special Committee on Preferences.
TARIFF PREFERENCES FOR PRODUCTS ORIGINATING IN DEVELOPING COUNTRIES

The following Executive Order is promulgated in pursuance of the Tariff Act, Sections 4(1) and 85(3):

A. Conditions for tariff preference

1. Tariff preference is granted for the goods specified in Section 2, subject to the following conditions:

   (1) The goods must have been obtained in and acquired the status of goods originating in one of the countries listed in Annex 1 (hereinafter referred to as "developing countries") according to the rules of origin set out in Part B below.

   (2) Before such goods are imported, the developing country concerned shall have made the notification referred to in Annex 1, and this notification shall have been published in the Statistidende (Official Gazette) by the Ministry of Finance.

   (3) The goods shall have been consigned - in conformity with the rules of consignment in Part C - directly to the Danish Customs territory from the developing country in which they originate.

   (4) Evidence of the origin and consignment of the goods shall have been submitted in conformity with the rules set out in Part D.

   (5) The goods shall be declared for customs clearance in conformity with the rules set out in Part E.

2. (1) Among the goods covered by Chapters 1-24 of the Customs Tariff, tariff preference may be granted only for those listed in Annex 2. Tariff preference may be granted for all goods covered by Chapters 25-99 of the Customs Tariff.

   (2) For the goods listed in Annex 2, tariff preference consists of tariff reductions to the rates listed in the annex and of exemptions from the temporary import surcharge. For goods covered by Chapters 25-99 the tariff preference consists of exemption from customs duty and from temporary import surcharge.

B. Rules of origin

3. The following goods shall be considered as originating in a developing country:

   (1) Goods wholly produced in the developing country concerned, cf. section 4;
(2) goods produced in the developing country concerned, in the manufacture of which products have been used which have not been fully produced in that country, provided that such products have been sufficiently worked or processed, cf. section 5.

4. (1) The following goods shall be regarded as wholly produced in a developing country:

(1) mineral products extracted from its soil or from its seabed;

(2) vegetable products harvested there;

(3) live animals born and raised there;

(4) products obtained there from live animals;

(5) products obtained from hunting or fishing conducted there;

(6) products of sea fishing and other marine products taken from the sea by its vessels;

(7) products made on board its factory ships exclusively from products referred to in sub-paragraph (6) above;

(8) used articles collected there, fit only for the recovery of raw materials;

(9) waste and scrap resulting from manufacturing operations conducted there;

(10) goods produced there exclusively from the products referred to in sub-paragraph (9) above.

(2) Only the following vessels shall be considered as vessels and factory ships of the developing country:

(1) those registered in that country;

(2) those sailing under the flag of that country;

(3) those owned to an extent of at least 50 per cent by nationals of that country or by a company or firm having its head office in that country and of which the chairman and the majority of the members of the board of directors or of the supervisory board are nationals of that country, and, in the case of partnerships or limited companies, at least half the capital belongs to that country or to public bodies or nationals of that country;
(4) those of which the captain and officers are all nationals of that
    country; and

(5) those of which at least 75 per cent of the crew are nationals of that
    country.

5. (1) For the purposes of section 3(2) the following working or processing
    shall be considered as sufficient:

    (1) working or processing as a result of which the goods obtained become
        classified under a tariff heading other than that covering each one of
        the products worked or processed, except, however, working or processing
        specified in List A in Annex 3¹ to which the special provisions of that
        list apply;

    (2) working or processing as specified in List B in Annex 3.

(2) "Tariff headings" shall mean the headings in the Brussels Nomenclature.
    The references to chapters and headings in Lists A and B are references to chapters
    and headings in the Brussels Nomenclature. Unless otherwise indicated by the
    context, descriptions of goods and products shall be interpreted in conformity
    with the Explanatory Notes to the Sections and Chapters of the Brussels Nomenclature
    and with the Rules for the Interpretation of the Nomenclature.

(3) For the purpose of deciding whether goods have been sufficiently worked
    or processed within the meaning of sub-paragraph (1) above, products of undeter-
    mined origin used in the manufacture shall be considered as having been imported
    into the developing country concerned.

6. (1) The term "products" shall be understood to comprise goods, including
    parts and components, used in a manufacturing process.

    (2) For the purpose of deciding whether goods originate in a developing
        country according to the criteria referred to in section 3, power, fuel, plant,
        machinery, tools and products used for the maintenance of such plant, machinery
        and tools shall be considered as originating in the developing country, regardless
        of the actual origin.

7. (1) Sufficient working or processing according to section 5 may take place
    in one or several undertakings, but all stages of the manufacturing process
    concerned must have taken place inside the developing country.

¹Lists A and B of Annex 3 will be issued as an addendum.
(2) From the start of manufacturing until the time when the goods obtained are exported the products used or the intermediate products obtained in the manufacturing of the goods shall not be exported from the developing country.

(3) When working or processing as listed in Annex 3, in which different products may be used, the use of one product shall not exclude the use of one or several of the other products.

8. (1) Where the goods referred to in Annex 3 can only be considered as originating in a developing country if the value of the imported products used does not exceed a certain percentage of the value of the goods obtained, the values shall be determined according to the following rules:

   (1) in the case of products whose importation can be proven: their customs value at the time of importation;

   in the case of products of undetermined origin: the earliest ascertainable price paid for them in the developing country where the manufacture takes place;

   (2) in the case of goods obtained: the ex-factory price less internal taxes refunded or refundable.

   The ex-factory price is that which is paid to the manufacturer in whose undertaking the necessary working or processing is carried out. If the processing is carried out in two or more undertakings, the value is the price paid to the last manufacturer of the goods.

   (2) The value of imported products shall include the value of the products imported or the products of undetermined origin used in the developing country at all stages of manufacturing, e.g. for the manufacture of parts and components in other enterprises in the developing country.

9. (1) In cases where the packing used for goods is in itself a merchantable article, the value of such packing shall be determined separately.

   (2) In other cases the origin of the goods and of the packing shall be determined as a whole, but no part of the packing required for transportation or storage of the goods shall be regarded as having been imported into the developing country. Packing in which the goods are normally sold in retail trade shall not be regarded as packing required for transportation or storage of the goods.

10. (1) The origin of goods contained in one consignment shall be determined according to the following rules:

   (1) goods which are treated as one article under the Customs Tariff shall also be considered as one article as far as origin is concerned;
(2) the origin of tools, parts and accessories imported together with an article and delivered without separate payment or at a price which is included in the price of the goods shall be considered, as far as origin is concerned, as forming a whole with the goods, provided that such tools, parts and accessories are standard equipment which is normally included in sales of such goods;

(3) apart from the goods referred to in sub-paragraphs (1) and (2) above, the origin of every article shall be determined separately.

(2) Goods imported in separate parts or unassembled in more than one consignment because importation in one consignment is impracticable for reasons of transportation or manufacturing shall, as far as origin is concerned, be treated as a whole, if the consignee so requests in the application for customs clearance.

C. Rules of consignment

11. (1) The condition stipulated in section 1(3) with regard to direct consignment to the Danish customs territory shall be regarded as having been satisfied if:

(1) the goods are transported from the developing country without passing the territory of any other country; and

(2) the goods, during transportation from the developing country, pass the territories of other countries with or without transhipment or temporary storage in such countries, provided that:

(a) the transit is justified for geographical reasons or by considerations related exclusively to transport requirements;

(b) the goods have remained under the control of the customs authorities of the countries of transit or storage;

(c) the goods have not entered into trade or consumption in these countries; and

(d) the goods have undergone no operations other than unloading and reloading or any operation required to keep them in good condition.

12. (1) The rules laid down in section 11 on direct consignment may, in respect of goods transported from a developing country for exhibition in another country and sold after the exhibition for importation into Denmark, be disregarded on the conditions that:

(1) an exporter has consigned the goods from the territory of a developing country to the country in which the exhibition is held and has exhibited them there;
(2) the said exporter has sold the goods or otherwise transferred them to a consignee in Denmark;

(3) the goods have been consigned to Denmark during the exhibition or immediately thereafter in the state in which they were exhibited; and

(4) the goods have not been used, from the time they were consigned for exhibition, for any purpose other than demonstration of that exhibition.

(2) The usual certificate of origin, cf. section 13, must be used for goods which have been exhibited under the circumstances referred to in sub-section (1) above. The name and address of the exhibition must be inserted in the certificate. If necessary, supplementary documentary proof of the nature of the goods and the conditions under which they were exhibited may be required.

(3) The provision in sub-section (1) above shall apply to all trade, industrial, agricultural or crafts exhibitions, fairs or similar public shows or displays which are not organized for private purposes in shops or business premises with a view to the sale of foreign goods, provided that the goods have remained under customs control during the exhibition.

D. Documentation

13. (1) Evidence of the origin of goods in a developing country shall be submitted in the form of a certificate of origin issued and verified in accordance with the rules laid down in section 14, cf. section 17.

(2) Certificates of origin shall not be required for books of instruction, brochures and similar printed matter which is consigned free of charge together with the goods, if such printed matter shows that it was printed in the developing country in which the goods originated.

14. (1) The certificate of origin must be made out on a form similar to the model shown in Annex 4. The declaration on the origin must be made by the exporter of the goods, certified by the customs authorities or other authorities of the developing country which are competent to verify such certificates. These certificates must be made out in conformity with the instructions specified on the form and with the rules set out in Annex 4.

(2) The certificate must generally be certified by the competent authority at the time of exportation but may be certified after the actual exportation of the goods if, as a result of errors, involuntary omissions or any other special circumstances, no request for verification was made at the time when the goods were exported. Certificates of origin issued retroactively must bear the endorsement "DELIVRE A POSTERIORI" or "ISSUED RETROACTIVELY".
In the event of the theft, loss or destruction of a certificate of origin the competent authority may, at the exporter's request, issue a duplicate of the certificate on the basis of the export documents in the possession of the authority. Such certificates must be provided with the endorsement "DUPLICATA" or "DUPLICATE".

In cases where the final destination of goods exported from a developing country is not known and such goods have to pass through the territory of one or more other countries in accordance with the provisions of section 11(2), provisional certificates of origin may be issued. Such provisional certificates must be provided with the endorsement "PROVISOIRE" or "PROVISIONAL" under heading 2 which is intended for the consignee's name, address and country. Provisional certificates of origin will only be accepted as valid documentation for goods to be imported into Denmark if the verifying competent authority has subsequently provided such certificates with an endorsement evidencing that they are definitively valid for goods intended for importation into Denmark.

A consignee wanting to obtain tariff preference for goods which, during transportation from the developing country to the Danish customs territory, have passed territories of other countries, must submit documentation evidencing that the consignment satisfies the conditions stipulated in section 11(2).

The documentation referred to in sub-section (1) above may consist of:

- a through bill of lading issued in the developing country from which the goods are exported and under which the goods have passed through the territories of the other countries;

- a declaration from the customs authorities of the countries through which the goods have passed, containing an accurate description of the goods, the dates of their unloading and loading and, if applicable, the dates of their discharge or loading together with the names of the ships used, and information on the circumstances under which the goods were kept while they were in the countries concerned; or

- any other documentation which the customs authorities deem adequate.

E. Clearance, customs control and subsequent examination

For the purpose of customs clearance, the consignee shall, in his request for clearance, ask for tariff preference for the goods and indicate the preferential tariff rate for each heading.
(2) The request for customs clearance shall be accompanied by the certificate of origin referred to in sections 13(1) and 14 and, if applicable, by the documentation referred to in section 15 for the consignment of the goods.

(3) For exhibited goods covered by the provisions laid down in section 12 the certificate of origin must be made out as prescribed in that section, and such supplementary documentation shall be produced as the customs authorities may deem necessary.

17. (1) In respect of small consignments of a value not exceeding Dkr 500 addressed to private consignees the requirement for a certificate of origin may be waived on the condition that the consignee indicates, at the time of clearance, that the consignment contains only goods originating in a developing country and that it is not imported by way of trade.

(2) The requirement for a certificate of origin may also be waived for goods forming part of a passenger's personal luggage and having a value not exceeding Dkr 1,500, provided that the passenger declares, on the importation of the goods, that they consist only of personal luggage, that they are not imported by way of trade, and that they originate in a developing country. The declaration may be made verbally if the customs authorities do not deem a written declaration necessary.

(3) Small consignments and personal luggage not imported by way of trade shall be understood to mean importations which are occasional and consist solely of goods for the personal use of the consignee or passenger or his family and are of a nature and quantity which, in the view of the customs authorities, exclude any commercial use of them.

(4) For the purpose of sub-section (1) above, "value" shall be understood to mean the export value of the goods (f.o.b.), and, for the purpose of sub-section (2) above, the retail selling price of the goods at the point of purchase.

18. If the customs authorities are in doubt as to whether goods are eligible for tariff preference, they may claim additional evidence or make the tariff preference conditional on a satisfactory outcome of a subsequent examination in accordance with the provisions of section 19 below.

19. (1) If the customs authorities, at the time when goods are cleared or as a result of a later check, are in doubt as to whether the goods are eligible for tariff preference or want to control such eligibility in connexion with a random check, the customs authorities may request the competent authorities of the developing country to undertake that check, cf. Annex 1.

(2) If the answer shows that the goods are not eligible for tariff preference, or if the answer does not contain the information requested or is not received within three months, no tariff preference will be granted and any outstanding customs and duty must be paid.
If the customs authorities, at the time when goods are cleared, are in doubt as to the authenticity of the certificate of origin and request a retroactive check, consignees to whom respites have been granted for settlement of customs and excise duty under sections 75 and 77 of the Executive Order on customs clearance promulgated by the Ministry of Finance, will be debited with such an amount as the customs authorities estimate to be commensurate with the customs and excise duty payable on goods not eligible for tariff preference. Other consignees are required to give adequate security.

20. If the consignee is unable to submit the documents referred to in section 16(2) together with his request for customs clearance, or if these documents are not satisfactory, he may, upon application made in the request for customs clearance, be granted a respite of a length commensurate with the circumstances to procure or rectify the above-mentioned documents. In such cases, consignees to whom respites have been granted for settlement of customs and excise duty under sections 75 and 77 of the Executive Order on customs clearance promulgated by the Ministry of Finance, will be debited with such an amount as the customs authorities estimate to be commensurate with the customs and excise duty payable on goods not eligible for tariff preference. Other consignees are required to give adequate security. After expiry of the respite, the amount cannot be changed.

21. If the consignee has failed to apply for tariff preference in his request for customs clearance, a change will be possible only if a claim for tariff preference is submitted within three months of the date of clearance and the eligibility of the goods for tariff preference is considered to have been established. An amount of Dkr 250 will be deducted from the charged amount.

22. Changes under sections 20 and 21 cannot be made for goods imported before the notification referred to in section 1(2) has been published.

F. Penalties

23. Any person submitting misleading information or evidence for the purpose of obtaining tariff preference shall be punishable under Chapter 11 of the Tariff Act.

G. Entry into force

24. This Executive Order shall enter into force on 1 January 1972.

Ministry of Finance 9 December 1971.

Henry Grünbaum/

Børge Andersen
ANNEX 1

Europe

152 Yugoslavia

Africa

202 Algeria
207 Botswana
213 Burundi
214 Ethiopia
222 Gambia
228 Ghana
232 Guinea
234 Kenya
235 Lesotho
236 Liberia
238 Libya
241 Mauritius
242 Madagascar
243 Mali
244 Morocco
246 Nigeria
255 Sierra Leone
258 Sudan
259 Swaziland
266 Tanzania
268 Tunisia
269 Uganda
272 Egypt
276 Central African Republic
277 Cameroon
278 Zaire
279 Congo (Brazzaville)
281 Dahomey
282 Ivory Coast
283 Gabon
284 Mauritania
285 Niger
287 Rwanda
288 Senegal
289 Somalia
292 Tchad
293 Togo
294 Upper Volta
296 Zambia
297 Malawi
298 Equatorial Guinea (Rio Muni and Fernando Poo, etc.)
America

302 Argentina
304 Bolivia
305 Barbados
306 Brazil
308 Guyana
316 Chile
318 Colombia
322 Costa Rica
326 Dominican Republic
328 Ecuador
338 Guatemala
342 Haiti
348 Honduras
352 Jamaica
354 Mexico
356 Nicaragua
358 Panama (except Canal Zone)
364 Paraguay
366 Peru
372 El Salvador
374 Trinidad and Tobago
376 Uruguay
392 Venezuela

Asia

402 Southern Yemen
404 Afghanistan
414 Burma
416 Cambodia
418 Ceylon
422 Cyprus
432 India (with Andaman Islands, Nicobar Islands, Laccadive Islands, etc)
434 Indonesia
436 Iraq
438 Iran
446 Jordan
452 Kuwait
454 Laos
456 Lebanon
457 Maldives
458 Malaysia (including Sarawak and Sabah)
464 Nepal
472 Pakistan
474 Philippines
478 Saudi Arabia
482 Singapore
484 Korea (South)
486 Syria
488 Viet-Nam (South)
492 Thailand
494 Yemen
Goods originating in any of the above-mentioned countries shall not be imported into Denmark under tariff preferences unless the country concerned has notified the Government of Denmark before the importation of such products:

1. that the country has authorized specified authorities to ascertain that products exported from the country to Denmark originate in that country in conformity with the rules of origin laid down by Denmark, and to verify certificates of origin for products of such origin; the authorities concerned must be identified by their names and addresses, and prints must be forwarded of the service stamps which the authorities use for certification of certificates of origin;

2. that the country concerned has instructed a specified authority - identified by name and address - to undertake on the request of the Danish customs authorities and within a period of three months, a retroactive check of the authenticity of certificates of origin, and to answer questions about specified matters such as the authenticity of certificates of origin, the origin of products used, the working or processing performed, the value of products and the goods obtained, etc.
ANNEX 2

List of Products Falling Within Chapters 1-24 to Which Tariff Preferences Will Apply

Chapter 8

ex 08.10 Avocados, mangoes, guavas and mangosteens, except mixtures of these fruits, whether or not cooked, preserved by freezing, not containing added sugar 16 per cent

ex 08.11 Avocados, mangoes, guavas, and mangosteens, provisionally preserved (for example by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions) but unsuitable in that state for immediate consumption 8 per cent

ex 08.11 Fruits of melon trees 3 per cent

ex 08.12 Tamarinds, dried free

08.13 Peel of melons and citrus fruit, fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions free

Chapter 13

ex 13.03 Agar-agar free

Chapter 20

ex 20.03 Avocados, mangoes, guavas, and mangosteens, preserved by freezing, containing added sugar 21 per cent

ex 20.04 Avocados, mangoes, guavas, and mangosteens preserved by sugar (drained, glace or crystallized) 20 per cent

ex 20.06 Avocados, mangoes, guavas, and mangosteens, except mixtures of these fruits, in packings weighing less than 3 kgs. gross, not containing added alcohol

In packings weighing 1 kg. net or less 19 per cent

Other 18 per cent
ex 20.06  Tamarinds, not containing added alcohol but containing added sugar, in packings weighing more than 1 kg. net  13 per cent

ex 20.06  Nuts, except acajou nuts, roasted, in packings weighing more than 1 kg. net but less than 3 kgs. gross  12 per cent

ex 20.07  Fruit juices of tropical fruits and mixtures of tropical fruits containing not more than 25 per cent grape, citrus, pineapple, apple, pear, tomato, apricot or peach juice or mixtures of these, unfermented, containing added sugar but not containing added alcohol  17 per cent

Chapter 21

ex 21.01  Roasted coffee substitutes, except roasted chicory  4 per cent

ex 21.04  Sauces and other mixed condiments, except liquid mango-chutney and sauces with a vegetable oil base  14 per cent

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1By tropical fruit is meant: avocados, mangos, guavas, mangosteens; figs, acajou apples, lychees and fruit of melon trees.
ANNEX 3

List A

List of working or processing operations which result in a change of tariff heading without conferring the status of "originating" products on the products undergoing such operations, or conferring this status only subject to certain conditions.

Introductory provisions

1. Where Column 3 of List A prescribes that one or more imported products shall not be used in the manufacture of a product if that product is to obtain the status of "originating", this shall not prevent the use of other imported products, provided that these are listed under a tariff heading other than that of the goods obtained.

2. Where Column 4 of List A prescribes that one or more imported products shall have been used in the working or processing operation and where this provision has been complied with in the manufacture of a particular product, other supplementary imported products may also be used provided that they are listed under a tariff heading other than that of the manufactured product and provided that the use of such products is not at variance with any other special conditions prescribed for the manufactured product concerned. If, for instance, cordage is manufactured from hemp (heading 59.04) using imported hemp fibres (heading 57.01) a core of imported steel wire (heading 73.25) may be used; and if impregnated textile fabrics (heading 59.08) are manufactured from imported yarn, cellulose derivatives or other plasts (heading 39.01-06) may be used.

3. Trimmings and accessories (other than lining) for articles of apparel and other ready-made textile goods listed under Chapters 60, 61 and 62 need not comply with the conditions prescribed for the goods, provided that they are listed under tariff headings other than those of the manufactured goods.

4. Notwithstanding the general condition stipulated in List A to the effect that manufactured goods shall be listed under a heading other than that or those under which any of the imported products used are listed, imported products and parts used in the manufacture of machinery, apparatus, etc. (Chapters 84-92) may be listed under the same heading as the manufactured goods, provided that the value of such products and parts does not exceed 5 per cent of the value of the goods obtained.
List B

List of working or processing operations which do not result in a change of tariff heading, but which do confer the status of "originating" goods on the products undergoing such operations.

Introductory provisions

1. Where Column 3 of List B prescribes that one or more imported products shall have been used in the working or processing operations and this condition has been satisfied in the manufacture of particular goods, other supplementary imported products may also be used, provided that the use of such products is not at variance with any other special conditions prescribed for the goods concerned.

2. In the manufacture of machinery, apparatus, etc. listed under Chapters 84-92 imported products and parts listed under the same heading as the manufactured product may be used, provided that the value of such products and parts does not exceed 5 per cent of the value of manufactured product.
1. Certificates of origin shall be made out on Form A in the English or French version. This form is reproduced on the following pages.

2. Certificates of origin on Form A shall be of the format 210 mm. x 297 mm. The paper used shall be white sized writing paper not containing mechanical pulp and not weighing less than 25 g/m². It shall have a green patterned background that will make any falsification by mechanical or chemical means apparent to the eye. Each certificate shall bear a number by which it can be identified.

3. Form A, except headings 4 and 11, shall be filled in by the exporter in accordance with the instructions specified in the form. The language used shall be English or French. It shall be typewritten or handwritten; in the latter case, it shall be written in ink, using print-script only.

4. The exporter shall present the completed Form A to the authority which has been authorized by the developing country to control and verify certificates of origin (the competent authority). The application for verification shall be accompanied by all details that can serve as proof that the goods are export goods in respect of which a certificate of origin can be verified.
| 1. Goods consigned from (Exporter's business name, address, country) | Reference No |
| 2. Goods consigned to (Consignee's name, address, country) |
| 3. Means of transport and route (as far as known) |
| 4. For official use |

**GENERALISED SYSTEM OF PREFERENCES**

**CERTIFICATE OF ORIGIN**
(Combined declaration and certificate)

**FORM A**

Issued in 

(country) 

See Notes overleaf

|----------------|-------------------------------|------------------------------------------|--------------------------------------|-------------------------------|-------------------------------|

**11. Certification**

It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.

**12. Declaration by the exporter**

The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in 

(country) 

and that they comply with the origin requirements specified for those goods in the Generalised System of Preferences for goods exported to 

(importing country) 

Place and date, signature and stamp of certifying authority

Place and date, signature of authorised signatory
NOTES

1. Countries which accept this form for the purposes of the Generalized System of Preferences (GSP)

<table>
<thead>
<tr>
<th>Country</th>
<th>Description of goods. The description of goods must be sufficiently detailed to enable the goods to be identified by the Customs Officer</th>
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<tbody>
<tr>
<td>Austria</td>
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<tr>
<td>Belgium</td>
<td></td>
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<tr>
<td>Canada</td>
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<td>Denmark</td>
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<td>Ireland</td>
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<td>Italy</td>
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<td>Serbia</td>
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<td>Switzerland</td>
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<tr>
<td>United Kingdom</td>
<td></td>
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<tr>
<td>United States of America</td>
<td></td>
</tr>
</tbody>
</table>

Details of the rules governing admission to GSP in these countries are obtainable from the Customs authorities there. The main elements of the rules are indicated in the following paragraphs.

2. Conditions. The main conditions for admission to preference are that goods sent to any of the countries listed above

(i) must fall within a description of goods eligible for preference in the country of destination, and

(ii) must comply with the consignment conditions specified by the country of destination. In general goods must be concerned direct from the country of exportation to the country of destination, but in most cases passage through one or more intermediate countries, with or without transhipment, is accepted provided that at the time they are exported the goods are clearly intended for the declared country of destination, and that any intermediate transit, transhipment or temporary warehousing arises only from the requirements of transportation, and

(iii) must comply with the origin criteria specified for those goods by the country of destination. A summary indication of the rules generally applicable is given in paragraphs 3 and 4.

3. Origin criteria. For exports to the above-mentioned countries, with the exception of Canada and the USA, the position is that either

(i) the goods shall be wholly produced in the country of exportation, that is, they should fall within a description of goods which is accepted as "wholly produced" under the rules prescribed by the country of destination concerned, or

(ii) alternatively, if the goods are manufactured wholly or partly from materials or components imported into the country of exportation or of undetermined origin, these materials or components must have undergone a substantial transformation there into a different product, or of underdetermined origin, those materials or components must have undergone a substantial transformation there into a different product. It is important to note that all materials and components which cannot be shown to be of that country's origin must be treated as if they were imported. Usually the transformation must be such as to lead to the exported goods being classified under a Brussels Nomenclature Tariff heading other than that relating to any of the above materials or components used. In addition special rules are prescribed for various classes of goods in Lists A and B of certain countries' rules of origin and other subsidiary provisions and these should be carefully studied.

If the goods qualify under the above criteria, the exporter must indicate in Box 8 of the form the origin criteria on the basis of which he claims that his goods qualify for the GSP, in the manner shown in the following table:

<table>
<thead>
<tr>
<th>Circumstances of production or manufacture in the first country named in Box 12 of the form</th>
<th>Insert in Box 8</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) Goods, worked upon but not wholly produced in the exporting country, which were produced in conformity with the provisions of para. 3 (ii), which fall under a Brussels Nomenclature Tariff heading specified in Column 1 of List A and which satisfy any conditions in Columns 3 and 4 of List A which are relevant to these goods</td>
<td>A*, followed by the Brussels Nomenclature heading number of the exported goods</td>
</tr>
<tr>
<td>example:</td>
<td>74 07</td>
</tr>
<tr>
<td>(b) Goods, worked upon but not wholly produced in the exporting country, which fall within an item in Column 1 of List B and which comply with the provisions of that Item</td>
<td>B*, followed by the Brussels Nomenclature heading number of the exported goods</td>
</tr>
<tr>
<td>example:</td>
<td>73 15</td>
</tr>
<tr>
<td>(c) Goods, worked upon but not wholly produced in the exporting country, which were produced in conformity with provisions of para. 3 (ii), which are not specifically referred to in Lists A or B, and which do not contravene a general provision of List A</td>
<td>X*, followed by the Brussels Nomenclature heading number of the exported goods</td>
</tr>
<tr>
<td>example:</td>
<td>79 02</td>
</tr>
<tr>
<td>(d) Goods wholly produced in the country of exportation (see para. 3 (i) above)</td>
<td><em>P</em></td>
</tr>
</tbody>
</table>

NOTE. "List A" and "List B" refer to the lists of qualifying processes specified by the countries of importation concerned.

4. Origin criteria for exports to Canada and the United States of America. For exports to these two countries, the position is that either

(i) the goods shall be wholly produced in the country of exportation, that is, they should fall within a description of goods which is accepted as "wholly produced" under the rules prescribed by the country of destination concerned, or

(ii) alternatively, if the goods are manufactured wholly or partly from materials or components imported into the country of exportation or of undetermined origin, those materials or components must have undergone a substantial transformation there into a different product. It is important to note that all materials and components which cannot be shown to be of that country's origin must be treated as if they were imported. In the case of Canada, their value must not exceed 25% of the ex-factory price of the exported article. In the case of the USA, their value must not exceed 50% of the appraised value for Customs purposes of the exported article; but, as shown in the table below, the exporter must only declare the value of the materials and components concerned as a percentage of the ex-factory price of the exported article.

If the goods qualify under the above criteria, the exporter must indicate in Box 8 of the form the origin criteria on the basis of which he claims that his goods qualify for the GSP, in the manner shown in the following table:

<table>
<thead>
<tr>
<th>Circumstances of production or manufacture in the first country named in Box 12 of the form</th>
<th>Insert in Box 8</th>
</tr>
</thead>
<tbody>
<tr>
<td>(e) Goods which are covered by the value added rule described in para. 4 (ii) above</td>
<td>Y*, followed by the value of materials and components imported or of undetermined origin, expressed as a percentage of the ex-factory price of the exported goods</td>
</tr>
<tr>
<td>example:</td>
<td>35%</td>
</tr>
<tr>
<td>(f) Goods wholly produced in the country of exportation (see para. 4 (iii) above)</td>
<td><em>P</em></td>
</tr>
</tbody>
</table>

5. Each article must qualify. It should be noted that all the goods in a consignment must qualify separately in their own right. This is of particular relevance when similar articles of different sizes or spare parts are sent.

6. Description of goods. The description of goods must be sufficiently detailed to enable the goods to be identified by the Customs Officer examining them.