Expansion of Trade Among Developing Countries

TRADE NEGOTIATIONS AMONG DEVELOPING COUNTRIES

Rules and Certification of Origin

Note by the Secretariat

1. This technical note on rules and certification of origin is one in a series of studies by the GATT secretariat on matters which are relevant to the expansion of trade among developing countries through a new round of trade negotiations to be undertaken by them on a global basis covering tariff and non-tariff measures. It reviews the experience gained in the operation of rules and certification of origin in the context of the Protocol Relating to Trade Negotiations Among Developing Countries and of the GSP and takes into account the work of the Customs Co-operation Council in the areas of rules, certification and control of origin.

2. In the light of experience with rules of origin in the context of the Protocol and progress in the forthcoming round of trade negotiations, developing countries might at the appropriate time wish to consider possible provisions to govern the application of rules of origin in the context of a substantially enlarged inter-regional preferential trading arrangement among developing countries.

3. Section I, Part A of this note concerns existing arrangements, including the examination and review provisions regarding rules of origin, contained in the Protocol. Possible criteria on which rules of origin relevant to the expansion of trade among developing countries inter-regionally might be based are also discussed. Part B describes CCCN standards and recommended practices relating to rules of origin which might also usefully be taken into consideration. Section II contains a summary of provisions on certification and control of origin contained in Annex A of the Protocol, and the arrangements agreed upon in this respect by members of the Protocol; proposals relating to certification or origin put forward recently by the Customs Co-operation Council are also reflected. The Annex to the CCC International Convention on the Simplification and Harmonization of Customs Procedures concerning the Control of Documentary Evidence of Origin is reproduced as an attachment to this note.
I. RULES OF ORIGIN

A. Arrangements under the Protocol

4. As stated in paragraph 10 of the Protocol, the application of rules of origin with respect to the preferential concessions exchanged between member countries is governed by the provisions set out in Annex A of the Protocol. Annex A lays down principles and procedures according to which such countries provisionally apply rules of origin.

5. One of the principles contained in Annex A, paragraph (2) concerns basic origin criteria: countries using primarily a value-added criterion or a process criterion normally involving a change in tariff classification for the purpose of certifying the origin of products other than those wholly produced in the exporting country may continue to apply such rules with necessary adaptations as may have been notified, and those not employing rules of origin based on the above criteria are required to establish such rules. In accordance with that principle, eleven countries apply to their concessions under the Protocol, the rules of origin they had maintained prior to their acceptance of the Protocol, and five others have introduced new origin rules for the purpose of the Protocol or for general purposes. A summary of origin criteria used by countries members of the Protocol is contained in Annex 5 of document CPC/10 and addenda to CPC/10 and is presented in tabular form as Attachment 1 to this note.

6. In adopting provisional rules of origin, an important objective of members of the Protocol was to avoid undue delays and uncertainties in the establishment of new rules such as would frustrate preferential access on an equitable basis for products covered by the schedules of concessions.

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1 Among the documentation available on rules of origin, delegations may wish to refer to GATT documents INT(70)1 dated January 1970 and INT(71)29 dated April 1971 which discuss the purpose, use and adoption of possible rules of origin in connexion with the expansion of trade among developing countries.

2 Chile, Egypt, Greece, India, Mexico, Peru, Spain, Tunisia, Turkey, Uruguay and Yugoslavia.

3 Brazil, Israel, Republic of Korea, Pakistan and Romania.

4 Developing countries acceding to the Protocol without exchanging concessions do not require rules of origin in respect of imports, though these countries need to make arrangements for the certification of origin of their exports in order to benefit from the concessions listed in the schedules.
Examination and review regarding rules of origin

7. Under paragraph (4) of Annex A of the Protocol, the Committee of Participating Countries (CPC) may, at the request of a member, examine any instances of a lack of uniformity in the application of rules of origin as regards particular products or groups of products, or any other problems related to rules of origin, that may affect substantively the conditions of importation of products covered by the concessions under the arrangements or that may affect the equitable operation thereof. No country has so far invoked this provision.

8. Annex A, paragraph (5) of the Protocol states that not later than one year after the entry into force of the arrangements, the CPC shall undertake a review of the rules of origin applied with a view to improving or harmonizing these rules or their application to products accorded preferential treatment, or for establishing common rules of origin, including provisions for treatment of imported components. The review was to be based on the experience with the working of the rules of origin and on any proposals put forward by governments, and be conducted in the light of the objectives of the arrangement. At its sixth meeting in October 1971, the CPC undertook the review provided for, and noted that no problems had been reported in the implementation of the requirements relating to rules of origin. In the light of comments made concerning possible harmonization, the Committee agreed that it would revert to the subject at a later date.

Origin criteria

9. A summary of origin criteria utilized in regional or other special trading arrangements is shown as Attachment 2. It may be seen that in practically all instances the process criterion or value-added criterion are applied, the latter with some variation relating in particular to the requirement involving percentage of value-added to be provided for domestic processing. The merits of these two basic criteria are summarized below.

Process criterion

10. The stated main advantage of the process criterion is that to the extent that the CCC Nomenclature can be used as a basis, conditions determining origin can be formulated both simply and precisely. If required to produce evidence, the manufacturer will normally have no difficulty in furnishing data establishing that the goods meet the conditions laid down. On the other hand, experience has shown that in some cases, lists of exceptions need to be established. In the context of the GSP, for example, preference-giving countries have established Lists A and B in which working or processing conferring or not conferring the status of an originating product is specified for each product in the lists. It has been found occasionally that lists of exceptions can create

List A = List of working or processing operations which result in a change in the CCCN heading conferring the status of originating products on the product undergoing such operations or conferring this status only subject to certain conditions. (Products on this list are subject to certain positive or negative conditions in addition to a change in the CCCN headings.)

List B = List of working or processing operations which do not result in a change in the CCCN heading but which do confer the status of originating products on the products undergoing such operations.
certain technical problems. In addition, the value of tariff concessions could be affected by the conditions laid down in the lists. A further factor to be borne in mind is that countries having these lists might find it necessary to modify them periodically in order to keep them abreast of technical developments and economic conditions. Despite these imperfections, however, there is a fairly wide view that the process criterion has certain advantages over other origin criteria.

**Value-added criterion**

11. The value-added criterion has the advantage that the formulation is simple and uniformly applicable without discrimination between products. Nevertheless, experience has shown that its precise application is not always easy for certifying bodies and customs authorities, particularly in border-line cases involving certain administrative complications and the effects of price fluctuations on imported materials and export products due to changes in world market conditions, currency exchange rates, etc. Where the cost of manufacture is used as a basis for calculating value-added, it is sometimes difficult to obtain the necessary information including data on overheads.

**Inter-regional preferential trading arrangements among developing countries**

12. The fact that different origin criteria have been used with respect to different trading arrangements suggests that no single set of origin rules could completely meet the requirements of all developing countries participating in an enlarged preferential trading arrangement. Accordingly, countries participating in such an arrangement resulting from the forthcoming negotiations might wish to consider an approach which, in the initial stages of the implementation of concessions would enable participants to continue using their existing rules of origin, the details of which would be notified to other participating countries. It might at the same time be felt desirable to establish a set of guidelines to which participating countries could refer when establishing new rules or modifying existing rules of origin. Consultation provisions would also be required as at present with regard to any problems which might arise as a result of the application of rules of origin.

13. Possible guidelines for the introduction or modification of rules of origin might take into account the following:

   (i) the process criterion based on the CCC Nomenclature would be used as the basic origin criterion with respect to products covered by concessions;

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1 There are a limited number of *prima facie* cases where a change in the CCCN headings does not involve substantial transformation (e.g. CCCN headings covering agricultural products, dried, salted, frozen, provisionally preserved, concentrated or sweetened). However, it would not appear feasible to establish such cases exhaustively on an objective basis, given the variety of products entering into international trade.
(ii) the value-added criterion might alternatively be used either with respect to all the items included in a schedule of concessions or with respect to certain products or concessions. The values to be taken into consideration in the application of value-added might be:

- on the one hand, for imported materials, the dutiable value at importation (usually c.i.f. value) or, in the case of materials of undetermined origin, the first ascertainable price paid for them in the territory of the country in which manufacture took place;

- on the other hand, the price of the products obtained (e.g. ex factory or f.o.b. value);

(iii) notwithstanding the above origin criteria, a developing country might adopt other origin requirements - for example, criteria not based on the CCC Nomenclature - where these are acceptable to the other developing countries concerned.

B. CCC Standards and Recommended Practices

14. Developing countries participating in a preferential trading arrangement resulting from the new round of negotiations might also consider, in due course, whether it would be helpful to accept as guidelines certain standards and recommended practices relating to rules of origin established by the CCC in an annex to the International Convention on the Simplification and Harmonization of Customs Procedures. The annex includes the following standards, now widely used, which have been laid down on "wholly-produced goods", "minimal processing" and "special cases of qualification for origin".

(a) Wholly-produced goods

15. "Goods produced wholly in a given country shall be taken as originating in that country. The following only shall be taken to be produced wholly in a given country:

(i) mineral products extracted from its soil, from its territorial waters or from its sea-bed;

(ii) vegetable products harvested or gathered in that country;

1 It has been stated that the f.o.b. value is preferable because it is generally more readily available than the ex-factory cost or price. The f.o.b. value is usually indicated in such documents as the commercial invoice or bill of lading. The submission of data regarding ex-factory cost or price may also involve certain technical difficulties (e.g. treatment of overheads) or a risk of divulging commercially restricted information.

2 In the context of the GSP, rules practically identical or similar to CCC standards are generally applied or, in the absence of such rules, are recognized as useful guidelines for this purpose. For details see "Compendium for Rules of Origin Applied Under the GSP" - OECD document TC/GP/OR/35 or UNCTAD document TD/B/626/Rev.1.
(iii) live animals born and raised in that country;
(iv) products obtained from live animals in that country;
(v) products obtained from hunting or fishing conducted in that
country;
(vi) products obtained by maritime fishing and other products taken
from the sea by vessel of that country;
(vii) products obtained aboard a factory ship of that country solely
from products of the kind covered by paragraph (vi) above;
(viii) products extracted from marine soil or subsoil outside that
country's territorial waters, provided that the country has
sole rights to work that soil or subsoil;
(ix) scrap and waste from manufacturing and processing operations,
and used articles, collected in that country and fit only for
the recovery of raw materials;
(x) goods produced in that country solely from the products referred
to in paragraphs (i) to (ix) above."

(b) Minimal processing

16. "Operations which do not contribute, or which contribute only to a small
extent, to the essential characteristics or properties of the goods, and
in particular operations confined to one or more of those listed below,
shall not be regarded as constituting substantial manufacturing or
processing:

(i) operations necessary for the preservation of goods during
transport or storage;
(ii) operations to improve the packaging or the marketable quality of
the goods or to prepare them for shipment, such as breaking bulk,
grouping of packages, sorting and grading, repacking;
(iii) simple assembly operations;
(iv) mixing of goods of different origin, provided that the characte-
ristics of the resulting product are not essentially different
from the characteristics of the goods which have been mixed."

(c) Special cases of qualification for origin

17. "Accessories, spare parts and tools for use with a machine appliance,
apparatus or vehicle shall be deemed to have the same origin as the
machine, appliance, apparatus or vehicle, provided that they are imported
and normally sold therewith and correspond, in kind and number, to the
normal equipment thereof."

"An unassembled or disassembled article which is imported in more than
one consignment because it is not feasible, for transport or production
reasons, to import it in a single consignment shall, if the importer so
requests, be treated as one article for the purpose of determining
origin."
"For the purpose of determining origin, packings shall be deemed to have the same origin as the goods they contain unless the national legislation of the country of importation requires them to be declared separately for tariff purposes, in which case their origin shall be determined separately from that of the goods."

"For the purpose of determining the origin of goods, no account shall be taken of the origin of the energy, plant, machinery and tools used in the manufacturing or processing of the goods."

(d) Direct transport or consignment

18. With respect to direct transport rules, the annex to the CCC Convention recommends that "Where provisions requiring the direct transport of goods from the country of origin are laid down, derogations therefrom should be allowed in particular for geographical reasons (for example, in the case of land-locked countries) and in the case of goods which remain under customs control in third countries (for example, in the case of goods displayed at fairs or exhibitions or placed in customs warehouses)."

19. Direct transport or consignment provisions are included in a number of origin rules. Their purpose is primarily to ensure that the imported goods, in particular bulk cargo etc. whose identity is difficult to establish, are identical with the goods that left the exporting country. Exporting countries, in particular developing countries, often encounter problems in the transportation of their exports to other markets. Developing countries might wish to consider the desirability of adopting common direct transport rules in the context of the preferential arrangement resulting from the new round of trade negotiations.

(e) Cumulative origin and importing country content

20. Other aspects of origin rules which might be relevant to the exchange of preferential trade concessions among developing countries relate to "cumulative origin" and "importing country content". Such rules which might be particularly relevant in case of joint participation in the negotiations by members of regional economic groupings or if concessions are related to joint ventures or industrial projects among a number of participants, among other things, could have the effect of facilitating industrial co-operation. It follows that the value of concessions for certain types of products could be enhanced by the adoption of such rules.

21. It might be noted that in the context of the GSP, some developed countries have introduced cumulative origin rules with respect to regional economic groupings, and others regard all GSP beneficiary countries as a single area for the application of their value-added criteria. Also in the context of the GSP, some countries apply the "donor country content" rule. Under this rule, materials imported from a preference-giving country into a preference-receiving country used in the manufacture of products exported to the same preference-giving country are regarded as originating in such preference-receiving country. This rule is particularly relevant to the value-added criterion and its application could conceivably be considered in connexion with the expansion of trade among developing countries.
II. Certification and Control of Origin

Provisions in Annex A of the Protocol Relating to Trade Negotiations Among Developing Countries

22. Annex A of the Protocol provides in paragraph (1) that members shall co-operate with the Committee of Participating Countries and shall make available to it the latest information with respect to their rules of origin, procedures and documentation applied in connexion with the determination of origin, and further in paragraph 3 that the authorities of each such country shall take the necessary steps to facilitate the application of rules of origin to products for which preferential treatment is accorded. To this end, they shall endeavour to establish appropriate collaboration between their competent authorities, particularly concerning certification and control. Members shall, as soon as possible, adopt a standard form for the certification of origin.

Agreed arrangements

23. In early 1973 shortly before the entry into force of the Protocol, it was agreed:

(i) to use, on an interim basis, the form for certificate of origin adopted in the context of the Generalized System of Preferences (GSP Form A) with a change in title to "Preferential Arrangements Among Developing Countries Negotiated in GATT", together with the instructions for filling in the form as proposed by the secretariat;

(ii) to exchange information on the authorities and organizations competent to issue certificates of origin, it being understood that the authorities and organizations entitled to issue certificates of origin for certain other purposes may do so also for the arrangements among developing countries;

(iii) to designate appropriate governmental authorities to which enquiries or questions regarding the certification or verification of origin may be referred, so that they could be dealt with between the governmental authorities concerned in the exporting and importing countries even though the certificates themselves may have been issued by a non-governmental organization;

(iv) to exchange specimen impressions of the stamps used for certifying origin.

1Including the names and addresses of the authorities and organizations and their regional offices if any.
24. It was further agreed that, for the information of authorities, organizations and traders, the secretariat would issue a document containing:

(i) the form for the certificate of origin, instructions for filling in the form, and references to origin criteria,

(ii) details of the authorities and organizations authorized to issue certificates of origin and specimen impressions of the stamps used by them,

(iii) details of governmental authorities dealing with enquiries regarding certification and verification of origin,

(iv) information on language requirements,

(v) for each country, rules of origin applicable to the concessions.

Annexes 1-5 and addenda to document CPC/10 contain the information referred to above.

25. In general, the above arrangements appear to have been implemented satisfactorily. With respect to the form for certificate of origin, certain members have made available to their certifying bodies and traders the model standard form reproduced in Annex 1 to CPC/10 with instructions for filling in the form appearing overleaf. Some others have continued to use, as an interim measure, GSP form A, which is generally readily available, applying the instructions for its completion as set out in Annex 1 of CPC/10.

**CCC proposals relating to use of the certificate of origin**

26. With regard to the certificate of origin itself, developing countries might wish to consider the use of the following provisions included in an Annex to the International Convention on the Simplification and Harmonization of Customs Procedures entitled Annex Concerning Documentary Evidence of Origin.

"There should be only one original certificate of origin, identified by the word "Original" adjacent to the document title. If a certificate of origin is issued in replacement of an original certificate that has been lost, the replacement certificate shall be identified by the word "Duplicate" adjacent to the document title. Copies of an original or of a duplicate certificate shall bear the word "copy" adjacent to the title."

"Authorities or bodies empowered to issue certificates of origin should retain for not less than two years the applications for, or control copies of, the certificates of origin issued by them."
27. With respect to details of the post-importation control of origin, attention is drawn to the Annex Concerning the Control of Documentary Evidence of Origin to the CCC International Convention on the Simplification and Harmonization of Customs Procedures, a copy of which is attached hereto (attachment 3). The annex is basically concerned with the application of standards to control the origin of goods when circumstances warrant.
Details of origin criteria set out in Annex 5 of document CPC/10 and Addenda are summarized below.

(i) the goods shall be wholly produced in the country of exportation, 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, the criteria as indicated in the table below apply.

Notes:
(a) "All items" referred to in this table means "all items included in the schedules of concessions of the respective participating countries concerned."

(b) Classification of goods by types of origin criteria

<table>
<thead>
<tr>
<th>Goods wholly produced in the exporting country</th>
</tr>
</thead>
<tbody>
<tr>
<td>Goods not wholly produced in the exporting country:</td>
</tr>
<tr>
<td>Goods satisfying the origin criterion based on value added</td>
</tr>
<tr>
<td>Goods satisfying two origin criteria</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Classification of goods by types of origin criteria</th>
<th>Symbol</th>
</tr>
</thead>
<tbody>
<tr>
<td>P</td>
<td></td>
</tr>
</tbody>
</table>

| Y, followed by the value of materials, imported or of undetermined origin, expressed as a percentage of the value of the exported goods |
|Example: Y less than 50% |

| X, followed by the CCCII heading No. of the exported goods |
|Example: X 97.06 |

| Example: X 84.06 |
| Y less than 40% |

<table>
<thead>
<tr>
<th>Country</th>
<th>Value added criterion</th>
<th>Criterion based on a change in CCCII heading</th>
<th>Other origin criteria or requirements</th>
</tr>
</thead>
<tbody>
<tr>
<td>Column (3) shows the maximum value of materials or components imported or of undetermined origin, expressed as percentage of the cost or value of the exported goods as specified in Column (4)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Under this criterion origin is conferred when the goods produced fall under a different CCCII 4-digit heading than that applicable to imported components and material used</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>See Annex 5 for information on origin criteria or requirements applying to the items listed below</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(1) Conducted (2) (3) (4) (5) (6)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Brazil</td>
<td>ex 84.05-(XY); ex 84.17, ex 85.01; ex 85.13-(XY)</td>
<td>40% f.o.b. value</td>
<td>ex 97.06-(X); ex 84.17, ex 85.01, ex 85.13(XY)</td>
</tr>
<tr>
<td>Chile</td>
<td>Products resulting from the operation of assembly or joining (Y)</td>
<td>60% f.a.s. value</td>
<td>All items except those referred to in other columns</td>
</tr>
<tr>
<td>Egypt</td>
<td>All items (Y)</td>
<td>50% factory cost</td>
<td>-</td>
</tr>
<tr>
<td>Greece</td>
<td>All items (Y)</td>
<td>75% f.o.b. value</td>
<td>-</td>
</tr>
<tr>
<td>India</td>
<td>All items (Y)</td>
<td>50% factory cost</td>
<td>-</td>
</tr>
<tr>
<td>Israel</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Korea Rep. of</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Mexico</td>
<td>Products resulting from the operation of assembly or joining (Y)</td>
<td>50% f.a.s. value</td>
<td>All items except the item listed in column (6) which is subject to other additional requirements-(X)</td>
</tr>
<tr>
<td>Pakistan</td>
<td>All items (Y)</td>
<td>40% f.o.b. value</td>
<td>All items, except those referred to in other columns</td>
</tr>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
</tr>
<tr>
<td>------</td>
<td>----------------------------------------------------------------------</td>
<td>--------------------</td>
<td>------------------------------------------</td>
</tr>
<tr>
<td>Peru</td>
<td>Products resulting from the operation of assembly or joining (Y)</td>
<td>50%</td>
<td>f.a.s. value</td>
</tr>
<tr>
<td>Spain</td>
<td>All items (Y)</td>
<td>50%</td>
<td>f.o.b. value</td>
</tr>
<tr>
<td>Spain</td>
<td>All items (Y)</td>
<td>70%</td>
<td>customs value</td>
</tr>
<tr>
<td>Tunisia</td>
<td>31.05, 74.03-(XY)</td>
<td>50%</td>
<td>ex-works price minus internal taxes refunded for export</td>
</tr>
<tr>
<td>32.05, 84.01, 84.24, 84.25, 85.01, 87.01, 90.17-(XY)</td>
<td>40%</td>
<td>All items except those referred to in other columns</td>
<td></td>
</tr>
<tr>
<td>Turkey</td>
<td>All items (Y)</td>
<td>50%</td>
<td>f.o.b. value</td>
</tr>
<tr>
<td>Uruguay</td>
<td>Products resulting from the operation of assembly or joining (Y)</td>
<td>50%</td>
<td>f.a.s. value</td>
</tr>
<tr>
<td>Yugoslavia</td>
<td>All items (Y)</td>
<td>50%</td>
<td>factory cost</td>
</tr>
</tbody>
</table>

1. These items are also subject to the criterion referred to in column (5).
2. "With regard to this item the mere fact of having been produced in the territory of a participating country shall suffice to determine origin in the territories of the participating countries.
3. "The customs value means the normal price, namely the price the imported goods would fetch at the time when the duty becomes payable on a sale in the open market between buyer and seller independent of each other." (Normally this value is approximately equal to the c.i.f. value of the goods.)
### ATTACHMENT 2

**Summary of Origin Criteria Utilized in Regional or other Special Arrangements**

<table>
<thead>
<tr>
<th>Regional groupings</th>
<th>General</th>
<th>Special</th>
</tr>
</thead>
<tbody>
<tr>
<td>LAFTA and Andean Group</td>
<td>Process criterion normally based on the CCC Nomenclature</td>
<td>Products by assembly operation - value added criteria (50%); LAFTA executive committee can establish specific requirements for any product</td>
</tr>
<tr>
<td>CACM</td>
<td>Products manufactured in their territories</td>
<td>Lists of exceptions</td>
</tr>
<tr>
<td>CARICOM (CARICOM rules have not entered into force; CARIFTA rules are still applied)</td>
<td>Process criterion normally based on the CCC Nomenclature</td>
<td></td>
</tr>
<tr>
<td>CARIFTA</td>
<td>Value added criterion (50%), based on f.o.b. value; a process list is also used</td>
<td>Value added criteria (40%) for less developed members</td>
</tr>
<tr>
<td>West African Economic Community (CEAO) and Economic Community of West African States (CEDEAO)</td>
<td>Regional material should be 60% or over in quantity in the total material used, or value added criterion (40%), based on ex-factory price without taxes</td>
<td>In the case of CEDEAO, the value of regional materials must be 40% or over of the value of the total materials used</td>
</tr>
<tr>
<td>ASEAN</td>
<td>Value added criterion (50%), based on f.o.b. value</td>
<td>For Indonesian imports, value added criterion (60%)</td>
</tr>
<tr>
<td>Arab Common Market</td>
<td>Domestic cost of production should not be less than 40% of the total cost</td>
<td></td>
</tr>
<tr>
<td>Tripartite Agreement</td>
<td>Value added criterion (50%), based on factory cost</td>
<td></td>
</tr>
<tr>
<td>Lomé Convention</td>
<td>Process criterion normally based on the CCC Nomenclature</td>
<td>List of exceptions</td>
</tr>
<tr>
<td>GSP:</td>
<td>Process criterion normally based on the CCC Nomenclature</td>
<td>Lists of exceptions</td>
</tr>
<tr>
<td>EEC, EFTA members, Japan</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Australia, Canada</td>
<td>Value added criteria (35-60%), based on factory cost, ex-factory price or customs value</td>
<td></td>
</tr>
<tr>
<td>New Zealand, USA</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
CONVENTION INTERNATIONALE
pour la simplification et l'harmonisation des régimes douaniers

INTERNATIONAL CONVENTION
on the simplification and harmonization of Customs procedures

Bruxelles, septembre 19
ANNEXE D.3.
Annexe concernant le contrôle
des preuves documentaires de l’origine

Introduction

Les autorités douanières ne sont pas tenues d’accepter les preuves documentaires de l’origine qui leur sont présentées et conservent le droit de contrôler l’origine des marchandises lorsqu’elles estiment que les circonstances le justifient.

Ce contrôle peut être effectué lors du dédouanement des marchandises, mais, à ce stade, il ne peut consister qu’à vérifier les documents présentés ou à demander des preuves supplémentaires visant à compléter la déclaration ou le certificat fourni. Tout contrôle effectif qui serait nécessaire en cas de doute fondé doit intervenir dans le pays où la preuve documentaire a été établie. Généralement, les autorités compétentes ou les organismes habilités de ce pays peuvent effectuer ce contrôle de deux manières : premièrement, en assurant le contrôle nécessaire avant l’expédition des marchandises et en portant, le cas échéant, sur la déclaration ou le certificat d’origine une mention en attestant l’exactitude, ou deuxièmement, en effectuant ces vérifications sur une base sélective après le départ des marchandises. Ces dernières vérifications peuvent être effectuées soit à l’initiative de ces autorités compétentes ou organismes habilités, soit à la demande du pays d’importation.

Dans ce dernier cas qui fait l’objet de la présente annexe, il est, le plus souvent, nécessaire pour le pays d’importation de requérir l’assistance des autorités ou des organismes visés ci-dessus, afin qu’ils effectuent les recherches nécessaires et en communiquent le résultat au pays requérant.

Cette assistance constitue le complément approprié des systèmes de détermination de l’origine. Elle est de nature à assurer la défense des intérêts économiques, fiscaux ou commerciaux des États qui risquent d’être lésés si les preuves documentaires relatives à l’origine sont inexactes.

ANNEX D.3.
Annex concerning the control of documentary evidence of origin

Introduction

Customs authorities are not bound to accept the documentary evidence of origin produced to them and retain the right to control the origin of the goods when they consider the circumstances warrant it.

This control may be carried out when the goods are cleared, but at this stage such action can only consist in checking the documents presented or in calling for supplementary evidence to support the declaration or certificate given. Any effective control that may be necessary if there is reason for doubt must take place in the country in which the documentary evidence of origin was drawn up. Generally, this control can be done by the competent authorities or authorized bodies in that country in two ways: firstly, by carrying out the necessary control before the goods are shipped and, if satisfied, endorsing a correct the declaration or certificate of origin; or, secondly, by making checks on a selective basis after the goods have gone. These latter checks can be made either on the initiative of the competent authorities or authorized bodies or at the request of the importing country.

In the latter case, which is the subject of the present Annex, it is usually necessary for the country of importation to request the assistance of the authorities or bodies referred to above, by asking them to carry out the investigations required and communicate the results to the requesting country.

Such assistance is a useful complement to systems for determining origin. It is necessary to safeguard the economic, revenue or commercial interests of States from the damage which incorrect documentary evidence of origin may cause.
Définitions

Pour l'application de la présente annexe, on entend :

(a) par « preuve documentaire de l'origine » : un certificat d'origine, une déclaration certifiée de l'origine ou une déclaration d'origine;

(b) par « certificat d'origine » : une formule déterminée qui permet d'identifier les marchandises et dans laquelle l'autorité ou l'organisme habilité à la délivrer certifie expressément que les marchandises auxquelles le certificat se rapporte sont originaires d'un pays donné. Ce certificat peut également comporter une déclaration du fabricant, du producteur, du fournisseur, de l'exportateur ou de toute autre personne compétente;

Note

Dans cette définition, le terme « pays » peut couvrir également un groupe de pays, une région ou une partie de pays.

(c) par « déclaration certifiée de l'origine » : une « déclaration d'origine » certifiée par une autorité ou un organisme habilité à le faire;

(d) par « déclaration d'origine » : une mention appropriée, relative à l'origine des marchandises, portée, à l'occasion de l'exportation, par le fabricant, le producteur, le fournisseur, l'exportateur ou toute autre personne compétente, sur la facture commerciale ou tout autre document relatif aux marchandises;

Note

La mention à utiliser peut être la suivante :

« Les marchandises visées ci-contre sont originaires de ... (nom du pays d'origine des marchandises). »

(e) par « mainlevée » : l'acte par lequel la douane permet aux intéressés de disposer des marchandises qui font l'objet d'un dédouanement.

Definitions

For the purposes of this Annex :

(a) the term "documentary evidence of origin" means a certificate of origin, a certified declaration of origin or a declaration of origin;

(b) the term "certificate of origin" means a specific form identifying the goods, in which the authority or body empowered to issue it certifies expressly that the goods to which the certificate relates originate in a specific country. This certificate may also include a declaration by the manufacturer, producer, supplier, exporter or other competent person;

Note

In this definition the word "country" may include a group of countries, a region or a part of country.

(c) the term "certified declaration of origin" means a "declaration of origin" certified by an authority or a body empowered to do so;

(d) the term "declaration of origin" means an appropriate statement as to the origin of the goods made, in connexion 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;

Note

The statement may be worded as follows :

"The country of origin of the goods described herein is... (country of origin)."

(e) the term "release" means the action by which the Customs permit goods undergoing clearance to be placed at the disposal of the persons concerned.
Principe

1. Norme

Les conditions dans lesquelles s’exerce l’assistance administrative pour le contrôle des preuves documentaires de l’origine sont régies par les dispositions de la présente annexe.

Réciprocité

2. Norme

Faculté est laissée à l’autorité compétente de l’État à qui une demande de contrôle est adressée de ne pas donner suite à cette demande si l’autorité compétente de l’État requérant n’est pas en mesure, dans le cas inverse, de fournir l’assistance demandée.

Demandes de contrôle

3. Norme

L’administration des douanes d’une Partie contractante ayant accepté la présente annexe peut demander à l’autorité compétente d’une autre Partie contractante ayant également accepté la présente annexe et sur le territoire de laquelle a été établie une preuve documentaire de l’origine, de procéder à un contrôle de ce document :

(a) lorsqu’il y a un doute fondé au sujet de l’authenticité du document;

(b) lorsqu’il y a un doute fondé au sujet de l’exactitude des renseignements qu’il renferme;

(c) à titre de sondage.

4. Norme

Les demandes de contrôle visées à la norme 3, paragraphe (c) ci-dessus indiquent qu’elles sont faites à titre de sondage et sont limitées au minimum nécessaire pour assurer un contrôle adéquat.

5. Norme

La demande de contrôle :

(a) indique les raisons sur lesquelles l’administration des douanes requérante se fonde pour douter de l’authenticité du

Principle

1. Standard

Administrative assistance for the control of documentary evidence of origin shall be governed by the provisions of this Annex.

Reciprocity

2. Standard

The competent authority of the State which has received a request for control need not comply with it if the competent authority of the requesting State would be unable to furnish that assistance if the positions were reversed.

Requests for control

3. Standard

The Customs administration of a Contracting Party which has accepted this Annex may request the competent authority of a Contracting Party which has accepted this Annex and in whose territory documentary evidence of origin has been established to carry out control of such evidence:

(a) where there are reasonable grounds to doubt the authenticity of the document;

(b) where there are reasonable grounds to doubt the accuracy of the particulars given therein;

(c) on a random basis.

4. Standard

Requests for control on a random basis as provided for in Standard 3 (c) above shall be identified as such and be kept to the minimum necessary to ensure adequate control.

5. Standard

Requests for control shall:

(a) specify the reasons for the requesting Customs administration’s doubts about the authenticity of the document
document présenté ou de l'exactitude des renseignements qu'il renferme, sauf lorsqu'il s'agit d'une demande de contrôle à titre de sondage;

(b) précise, en cas de besoin, les règles d'origine applicables aux marchandises dans le pays d'importation, ainsi que, éventuellement, les éléments d'information complémentaires souhaités par ce pays;

(c) est accompagnée de la preuve documentaire de l'origine à contrôler, ou d'une photocopy de celle-ci, ainsi qu'éventuellement de documents tels que factures, correspondance, etc. susceptibles de faciliter le contrôle.

6. Norme

L'autorité compétente qui reçoit une demande de contrôle émanant d'une Partie contractante ayant accepté la présente annexe répond à cette demande après avoir procédé elle-même au contrôle demandé ou avoir confié les enquêtes à effectuer soit à d'autres autorités administratives, soit à des organismes habilités à cet effet.

7. Norme

L'autorité requise répond aux questions posées par l'administration des douanes requérante dans la demande de contrôle et fournit tous les autres renseignements qu'elle juge utiles.

8. Norme

Il est répondu aux demandes de contrôle dans un délai déterminé d'un maximum de six mois. Lorsque l'autorité requise n'est pas en mesure de répondre dans un délai de six mois, elle en informe l'administration des douanes requérante.

9. Norme

La demande de contrôle doit être faite dans un délai déterminé qui, sauf circonstances exceptionnelles, ne devrait pas dépasser un an, à compter de la date de présentation du document au bureau de douane du pays requérant.

produced or the accuracy of the particulars given therein, unless the control is requested on a random basis;

(b) specify, where appropriate, the rules of origin applicable to the goods in the country of importation and any additional information requested by that country;

(c) be accompanied by the documentary evidence of origin to be checked or a photocopy thereof and where appropriate any other documents such as invoices, correspondence, etc. that might facilitate control.

6. Standard

Any competent authority receiving a request for control from a Contracting Party having accepted this Annex shall reply to the request after having carried out the necessary controls itself or having had the necessary investigations made by other administrative authorities or by bodies authorized for the purpose.

7. Standard

An authority receiving a request for control shall answer the questions put by the requesting Customs administration and furnish any other information it may consider relevant.

8. Standard

Replies to requests for control shall be furnished within a prescribed period not exceeding six months. If the authority receiving the request cannot reply within six months it shall so inform the requesting Customs administration.

9. Standard

Requests for control shall be made within a prescribed period which, except in special circumstances, should not exceed one year, commencing with the date on which the document was produced to the Customs office of the country making the request.
Mainlevée des marchandises

10. **Norme**

La demande de contrôle ne fait pas obstacle à la mainlevée des marchandises, pour autant que ces marchandises ne soient pas considérées comme étant frappées de prohibition ou de restriction à l'importation et qu'il n'existe pas de soupçon de fraude.

**Dispositions diverses**

11. **Norme**

Les renseignements communiqués en application des dispositions de la présente annexe sont considérés comme confidentiels et ne doivent être utilisés qu'à des fins douanières.

12. **Norme**

Les documents permettant d'effectuer les contrôles des preuves documentaires de l'origine délivrées par les autorités compétentes ou les organismes habilités sont conservés par eux pendant un délai suffisant qui ne devrait pas être inférieur à deux ans à compter de la délivrance desdites preuves.

13. **Norme**

Les Parties contractantes qui acceptent la présente annexe spécifient quelles sont les autorités qui sont compétentes dans leur pays pour recevoir les demandes de contrôle et en communiquent l'adresse au Secrétaire général du Conseil. Le Secrétaire général du Conseil transmet les notifications reçues à cet égard aux autres Parties contractantes ayant accepté la présente annexe.

Release of the goods

10. **Standard**

A request for control shall not prevent the release of the goods provided that they are not held to be subject to import prohibitions or restrictions and there is no suspicion of fraud.

**Miscellaneous provisions**

11. **Standard**

Any information communicated in accordance with the provisions of this Annex shall be treated as confidential and used for Customs purposes only.

12. **Standard**

The documents needed for control of documentary evidence of origin issued by the competent authorities or authorized bodies shall be retained by them for an adequate period which should not be less than two years following the date on which the documentary evidence was issued.

13. **Standard**

The Contracting Parties that accept this Annex shall specify the authorities in their countries which are competent to receive requests for control and communicate their address to the Secretary General of the Council who will transmit such information to the other Contracting Parties having accepted this Annex.