

**EUROCHAMBRES Guidelines on rules of non-preferential origin – export of goods from the EU**

*Based on Annex K of the Revised Kyoto Convention*

The rules of non-preferential origin on export applicable from the 1<sup>st</sup> of May 2016 are governed by article 61.3 UCC:

***“Where the exigencies of trade so require, a document proving origin may be issued in the Union in accordance with the rules of origin in force in the country or territory of destination or any other method identifying the country where the goods were wholly obtained or underwent their last substantial transformation.”***

In order to ensure that exporting companies can continue to export within a framework that guarantees them legal security and equal treatment within the EU, Chambers of Commerce in the EU agree to apply the following rules of origin while certifying origin on export.

**A. Rules of origin**

In cases where a Certificate of Origin is issued in accordance with any other method identifying the country where the goods were wholly obtained or underwent their last substantial transformation, the following rules apply:

**1. Wholly obtained**

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:

- a. Mineral products extracted from its soil, from its territorial waters or from its seabed;
- b. Vegetable products harvested or gathered in that country;
- c. Live animals born and raised in that country;
- d. Products obtained from live animals in that country;
- e. Products obtained from hunting or fishing conducted in that country;
- f. Products obtained by maritime fishing and other products taken from the sea by a vessel of that country<sup>1</sup>;

---

<sup>1</sup> The country of the vessel is determined either by the country in which the vessel is registered in, or the country under whose flag the vessel sails.

- g. Products obtained aboard a factory ship of that country solely from products of the kind covered by paragraph (f) above;
- h. 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;
- i. Scrap and waste from manufacturing and processing operations, and used articles, collected in that country and fit only for the recovery of raw materials;
- j. Goods produced in that country solely from the products referred to in paragraphs (a) to (i) above.

## **2. Last substantial transformation**

*“Goods whose production involved more than one country shall be deemed to originate in the country where they underwent their last, substantial, economically justified processing or working in an undertaking equipped for that purpose and resulting in the manufacture of a new product or representing an important stage of manufacture.”*

## **3. Minimal operations**

Operations which do not contribute or which contribute to only 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, should not be regarded as constituting substantial manufacturing or processing:

- a. Operations necessary for the preservation of goods during transportation or storage;
- b. 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;
- c. Simple assembly operations;
- d. Mixing of goods of different origin, provided that the characteristics of the resulting product are not essentially different from the characteristics of the goods which have been mixed;
- e. Putting up of goods in sets or ensembles or putting up for sale;
- f. Affixing of marks, labels or other similar distinguishing signs on products or their packaging;
- g. Disassembly or change of use;

- h. A combination of two or more operations specified in points (a) to (g).<sup>2</sup>

#### **4. *Special cases of qualification for origin***

- a. Spare parts, accessories and tools:  
Accessories, spare parts and tools for use with a machine, appliance, apparatus or vehicle may be deemed to have the same origin as the machine, appliance, apparatus or vehicle, provided that they are exported and normally sold therewith and correspond, in kind and number, to the normal equipment thereof.
- b. Disassembled articles covered by different consignments  
A disassembled article which is exported in more than one consignment because it is not feasible, for transport or production reasons, to export it in a single consignment should, if the exporter so requests, be treated as one article for the purpose of determining origin.
- c. Packings  
For the purpose of determining origin, packings should 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 should be determined separately from that of the goods.
- d. Neutral elements  
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.
- e. Major portion rule  
Where the country of origin cannot be determined by application of the general or special rules of origin, the country of origin of the goods shall be the country in which the major portion (value based on price) of the materials originated.
- f. Completely knocked down  
On the exporter's demand, an unassembled good which is exported in one or more consignments and will be assembled in the country of import may for the purpose of determining the origin be treated as one article assembled in the country of exportation.

---

<sup>2</sup> The here enumerated minimal operations should be regarded as a limitative list

If the applicant requests that the Certificate of Origin should be issued in the Union in accordance with the rules of origin in force in the country or territory of destination it is the applicant who should supply on his own expense both the original and translated text of the rule of origin to the issuing body. If the latter has any doubt on the rule of origin he should refuse to issue the Certificate of Origin.

## **B. Certificate of Origin**

### **1. Model and content**

A non-preferential certificate of origin shall be made out by a reliable authority or agency/body duly authorized for that purpose by the country of issue.

It shall contain all the particulars necessary for identifying the product to which it relates and shall certify unambiguously that the product to which it relates originated in a specific country or area. The origin indication may refer to the European Union, an EU Member State or a third country.

In addition to the "Country of Origin" the mandatory fields on the certificate are "Consignor", "Consignee", "Item number, number, number and kind of packages, description of goods", "Quantity", "Place of issue, date of issue, name, signature and stamp of the certifying authority". Optional are "Transport details" and "remarks"

It is emphasized that certificates of origin need to be issued, in the EU, in a uniform manner in order to guarantee their acceptance in third countries.

Therefore, paper certificates of origin should comply with the following requirements:

- a. The certificate shall measure 210 × 297 mm. A tolerance of up to minus 5 mm or plus 8 mm in the length shall be allowed. The paper used shall be white, free of mechanical pulp, dressed for writing purposes and weigh at least 64 g/m<sup>2</sup> or between 25 and 30 g/m<sup>2</sup> where air-mail paper is used. It shall have a printed guilloche pattern background in sepia such as to reveal any falsification by mechanical or chemical means.
- b. The application form shall be printed in the official language(s) of the exporting country. The certificate of origin form shall be printed in one or more of the official languages of the European Union or, depending on the practice and requirements of trade, in any other language.

- c. Each certificate of origin form and every copy must bear the name and address of the authorized printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or stamped, by which it can be identified.
- d. The application form and the certificate of origin shall be completed in typescript or by hand in block capitals, in an identical manner, in one of the official languages of the European Union or, depending on the practice and requirements of trade, in any other languages.
- e. Where the exigencies of trade so require, one or more extra copies of an origin certificate may be issued. Such copies shall be made out on forms corresponding to the specimen in the below annex II.
- f. Authorities or bodies which have issued certificates of origin shall retain the applications for a minimum of two years. Applications may be retained in the form of copies thereof, in paper or electronic format.

In **annex I and annex II** you can find a model of the original and the copy.

## **2. Electronic certificates of origin**

In the future more fully electronic certificates of origin will be issued. In order to better comply with the requirements of Customs and trade, electronic certificates should adhere to the requirements of paper certificates as listed above where ever technically possible.

Those certificates of origin may be issued:

- a. On paper via an electronic application - printed : (1) by the competent authority or an authorized agency/body or, (2) by the customer in his premises;
- b. 100% electronically.

Only certificates of origin issued in an electronic format shall be referred to as “electronic certificates of origin”

### **3. Transitional period for old templates for Certificates of Origin**

Certificates of Origin compliant with *Annex 12* to Regulation (EEC) No 2454/93 may continue to be used until 1 May 2019, at the latest.

**Annex I**

1 Consignor - Expéditeur - Afzender - Absender		<b>ORIGINAL ORIGINEEL</b>
2 Consignee - Destinataire - Geadresseerde - Empfänger	EUROPEAN UNION UNION EUROPEENNE EUROPESE UNIE EUROPÄISCHE UNION	
	CERTIFICATE OF ORIGIN CERTIFICAT D'ORIGINE CERTIFICAAT VAN OORSPRONG URSPRUNGSZEUGNIS	
4 Transport details (optional) Informations relatives au transport (mention facultative). Gegevens in verband met het vervoer (facultatief) Angaben über die Beförderung (Ausfüllung freigestellt)	5 Remarks - Remarques - Opmerkingen - Bemerkungen	
6 Item number; marks, numbers, number and kind of packages; description of goods N° d'ordre; marques, numéros, nombre et nature des colis; désignation des marchandises Volgnummer, merken, nummers, aantal en aard van colli; omschrijving van de goederen Laufende Nummer; Zeichen, Nummern, Anzahl und Art der Packstücke; Warenbezeichnung	7 Quantity Quantité Hoeveelheid Menge	
<p>8 THE UNDERSIGNED AUTHORITY CERTIFIES THAT THE GOODS DESCRIBED ABOVE ORIGINATE IN THE COUNTRY SHOWN IN BOX 3. L'AUTORITE SOUSSIGNEE CERTIFIE QUE LES MARCHANDISES DESIGNÉES CI-DESSUS SONT ORIGINAIRES DU PAYS FIGURANT DANS LA CASE N°3. ONDERGETEKENDE AUTORITEIT VERKLAART DAT DE HIERBOVEN VERMELDE GOEDEREN VAN OORSPRONG ZIJN UIT HET IN VAK 3 GENOEMDE LAND. DIE UNTERZEICHNENDE STELLE BESCHEINIGT, DASS DIE OBEN BEZEICHNETEN WAREN IHREN URSPRUNG IN DEM IN FELD 3 GENANNTEN LAND HABEN.</p> <p>Place and date of issue; name; signature and stamp of competent authority. Lieu et date de délivrance; désignation, signature et cachet de l'autorité compétente. Plaats en datum van afgifte; aanduiding, handtekening en stempel van de bevoegde autoriteit. Ort und Datum der Ausstellung; Bezeichnung, Unterschrift und Stempel der zuständigen Stelle.</p>		



## Annex II

1 Consignor - Expéditeur - Afzender - Absender		<b>COPY COPIE KOPIE</b>
2 Consignee - Destinaire - Geadresseerde - Empfänger	<b>EUROPEAN UNION UNION EUROPEENNE EUROPESE UNIE EUROPÄISCHE UNION</b>	
	<b>CERTIFICATE OF ORIGINE CERTIFICAT D'ORIGINE CERTIFICAAT VAN OORSPRONG URSPRUNGSZEUGNIS</b>	
	<b>3 Country of Origin - Pays d'origine - Land van oorsprong - Ursprungsland</b>	
4 Transport details (optional) Informations relatives au transport (mention facultative) Gegevens in verband met het vervoer (facultatief) Angaben über die Beförderung (Ausfüllung freigestellt)	5 Remarks - Remarques - Opmerkingen - Bemerkungen	
6 Item number; marks, numbers, number and kind of packages; description of goods N° d'ordre; marques, numéros, nombre et nature des colis; désignation des marchandises Volgnummer, merken, nummers, aantal en aard van colli; omschrijving van de goederen Laufende Nummer; Zeichen, Nummern, Anzahl und Art der Packstücke; Warenbezeichnung	7 Quantity Quantité Hoeveelheid Menge	
<b>8 THE UNDERSIGNED AUTHORITY CERTIFIES THAT THE GOODS DESCRIBED ABOVE ORIGINATE IN THE COUNTRY SHOWN IN BOX 3. L'AUTORITE SOUSSIGNEE CERTIFIE QUE LES MARCHANDISES DESIGNÉES CI-DESSUS SONT ORIGINAIRES DU PAYS FIGURANT DANS LA CASE N°3. ONDERGETEKENDE AUTORITEIT VERKLAART DAT DE HIERBOVEN VERMELDE GOEDEREN VAN OORSPRONG ZIJN UIT HET IN VAK 3 GENOEMDE LAND. DIE UNTERZEICHNENDE STELLE BESCHEINIGT, DASS DIE OBEN BEZEICHNETEN WAREN IHREN URSPRUNG IN DEM IN FELD 3 GENANNTEN LAND HABEN.</b>		
<p>Place and date of issue; name, signature and stamp of competent authority. Lieu et date de délivrance; désignation, signature et cachet de l'autorité compétente. Plaats en datum van afgifte; aanduiding, handtekening en stempel van de bevoegde autoriteit. Ort und Datum der Ausstellung; Bezeichnung, Unterschrift und Stempel der zuständigen Stelle.</p>		

E4-0062