

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 1st 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 grown and harvested or gathered only 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 country¹;

¹ 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 or processing

“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).²

² The here enumerated minimal operations should be regarded as a limitative list

Minimal operation vs. last substantial processing

It has to be noted that a working or processing which goes beyond a “minimal operation” similar to Art. 34 UCC-DA does not automatically mean that this working or processing can be considered as a last substantial working or processing similar with Art. 60 (2) UCC. Even if a processing (for example assembling) is more than a minimal operation (more than simple assembling) it might still fall short of a substantial processing and therefore can still not be regarded as origin conferring. Amongst others, the following aspects may serve as a guidance and may be taken into account when assessing whether one or more processing steps are of a “simple” (= not origin conferring) or of a “more than simple / qualified” (= origin conferring) nature: new product, important stage of manufacture, new properties of the good, changed functionality, employees with special knowledge or skills, equipment used (hand tools, machinery), number / time of assembling steps; necessity / prerequisite for further usage, replicability.

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.

Essential spare parts¹ for use with any piece of equipment, machine, apparatus or vehicle previously exported shall be deemed to have the same origin as that piece of equipment, machine, apparatus or vehicle.

if the incorporation of the said essential spare parts in the piece of equipment, machine, appliance apparatus or vehicle concerned at the

¹ ‘Essential spare parts’ means parts which are:

- components without which the proper operation of the goods referred to in(a) which have been previously exported cannot be ensured, and
- characteristic of those goods, and
- intended for their normal maintenance and to replace parts of the same kind which are damaged or have become unserviceable.

production stage would not have prevented the piece of equipment, machine, appliance, apparatus or vehicle from having European Union origin or that of the country of manufacture.

When making use of this spare-part-rule it should be clearly indicated in the certificate of origin and the commercial invoice, that the goods are essential spare parts for the previously delivered good “XYZ”. Otherwise there is a risk of detention by the customs authorities in cases where the marking/labelling on the spare parts themselves differ from the non-preferential origin certified for those spare parts in the Certificate of Origin.

In order to ensure application of the rules laid down in this section, Chambers of Commerce may require additional proof, in particular: — production of the invoice or a copy of the invoice relating to the piece of equipment, machine, apparatus or vehicle previously exported, — the contract or a copy of the contract or any other document showing that delivery is being made as part of the normal maintenance service.

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 of the materials or value as described below originated:

Where the final product is to be classified under Chapters 1 to 29 or 31 to 40

of the Harmonized System the major portion of the materials is determined on the basis of the weight of the materials. (Where the major portion of the materials cannot be determined on the basis of weight, due to an equal splitting, it is to be determined on the basis of value).

Where the final product is to be classified under Chapters 30 or 41 to 97 of the Harmonized System the major portion of the materials is determined on the basis of the value of the materials. (Where the major portion of the materials cannot be determined on the basis of value, due to an equal splitting, it is to be determined on the basis of weight).

In that cases in which weight/value proportions are split equally between two or more countries, you define origin in case of equal weight based on the highest value and in case of equal value based to the highest weight.

f. Completely knocked down – unassembled goods

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.

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, digital validation mark and/or stamp and signature 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
- 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. 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.
- d. 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.
- e. Authorities or bodies which have issued certificates of origin shall retain the applications and supporting documents for a minimum of two years. Applications and supporting documents may be retained in the form of copies thereof, in paper or electronic format.

2. Electronic certificates of origin

Today certificates of origin are issued through a fully paper-based process or are issued electronically. The latter process should be the rule, the paper process the exception.

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

Once an “electronic certificate of origin” is printed, the printed version cannot be considered as an “electronic certificate of origin”. It does no longer offer the same guarantees of authenticity as the electronic version.

These guarantees can be “restored” if the paper version offers the possibility to verify the authenticity. Possible ways to verify the authenticity are verification webpages in combination with security codes, the use of QR codes, etc.

To make sure the printed version is accepted by authorities abroad, this version should comply with the requirements as described above under B.1 “model and content”.

3. Templates for Certificates of Origin:

Original Certificates of Origin and the copy compliant with Annex I and Annex II of this guidelines should serve as guidance



Annex I

1 Consignor - Expéditeur - Afzender - Absender		ORIGINAL ORIGINEEL
2 Consignee - Destinataire - Geadresseerde - Empfänger	EUROPEAN UNION UNION EUROPEENNE EUROPESE UNIE EUROPÄISCHE UNION	
	CERTIFICATE OF ORIGINE CERTIFICAT D'ORIGINE CERTIFICAAT VAN OORSPRONG URSPRUNGSZEUGNIS	
	3 Country of Origin - Pays d'origine - Land van oorsprong - Ursprungsland	
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 coll; omschrijving van de goederen Laufende Nummer; Zeichen, Nummern, Anzahl und Art der Packstücke; Warenbezeichnung	7 Quantity Quantité Hoeveelheid Menge	
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.		
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.		

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Annex II

1 Consignor - Expéditeur - Afzender - Absender		COPY COPIE KOPIE
2 Consignee - Destinataire - Geadresseerde - Empfänger	EUROPEAN UNION UNION EUROPEENNE EUROPESE UNIE EUROPÄISCHE UNION	
	CERTIFICATE OF ORIGINE CERTIFICAT D'ORIGINE CERTIFICAAT VAN OORSPRONG URSPRUNGSZEUGNIS	
	3 Country of Origin - Pays d'origine - Land van oorsprong - Ursprungsland	
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 BESCHWEIGT, 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>		