



# Executive Training on Negotiating and Drafting Rules of Origin Florence , 23 April 2015

*The experience of the Netherlands  
customs on rules of origin:  
Managing preferential imports at EU  
member state level*



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2. Legal provisions
3. Management preferential imports
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1. Introduction

# Customs Administration of the Netherlands

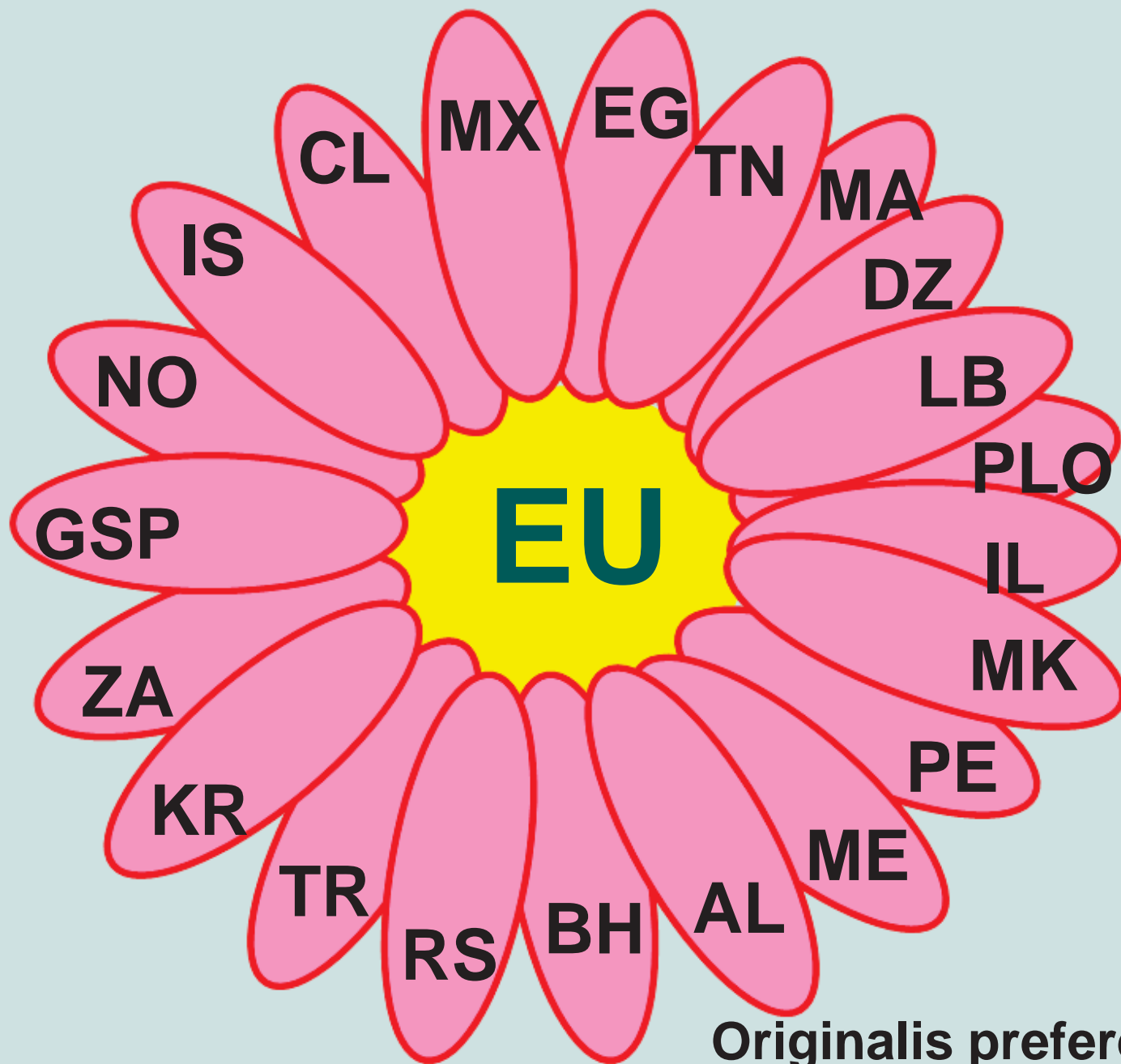
Region Nijmegen  
National Origin Team

Gert van 't Spijker





1. Introduction

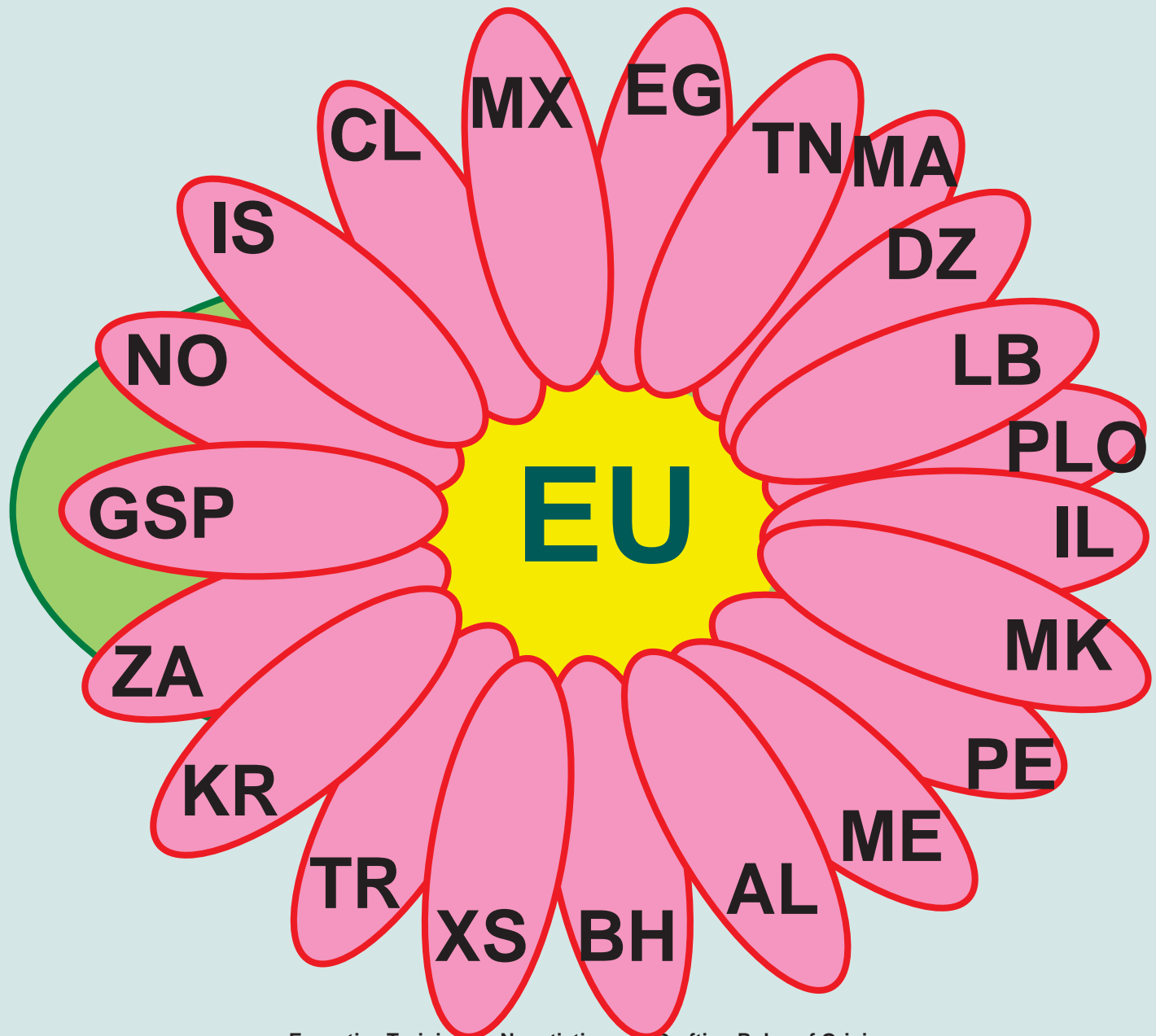


Originalis preferentia



# 1. Introduction

GKS apr 2015



Executive Training on Negotiating and Drafting Rules of Origin  
*The experience of the Netherlands customs on rules of origin: Managing preferential imports at EU member state level*

## 2. LEGAL PROVISIONS

**REGULATION (EU) No 978/2012 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 25 October 2012 applying a **scheme of generalised tariff preferences** and repealing Council Regulation (EC) No 732/2008**

<http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32012R0978&rid=2>

**COMMISSION REGULATION (EEC) No 2913/92  
(Community Customs Code)**

<http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:01992R2913-20140101&rid=1>

**COMMISSION REGULATION (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92**

<http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:01993R2454-20141205&rid=1>

**COMMISSION: Customs and Taxation**

[http://ec.europa.eu/taxation\\_customs/customs/customs\\_duties/rules\\_origin/preferential/index\\_en.htm](http://ec.europa.eu/taxation_customs/customs/customs_duties/rules_origin/preferential/index_en.htm)

# COMMISSION REGULATION (EEC) No 2454/93

## Generalised Scheme of Preferences

Artt. 67 – 97w

**Art. 94: Administrative cooperation, communication  
competent authority, specimen stamp**

Annexes 13a / 13d / 16 (List rules)

Annexes 13c / 13d (Proof of origin) (1-1-2017)

Annexes 17 /18 (Proof of origin)

**Certificate of Origin FORM A**

**Invoice declaration (consignments < €6.000,-)**

## Procedures at export in the beneficiary country

### Article 97I, par 6:

Completion of box 2 and 10 of the certificate of origin Form A shall be optional.

Box 12 shall bear the mention “European Union” or the name of one of the Member States.

The date of issue of the certificate of origin Form A shall be indicated in box 11.


The signature to be entered in that box, which is reserved for the competent governmental authorities issuing the certificate, as well as the signature of the exporter's authorised signatory to be entered in box 12, shall be handwritten.





2. Legal provisions

- Printed form: **A4, guilloche, serial number**

1. Goods consigned from (exporter's business name, address, country) <b>Exporter</b>		Reference No <b>A 411369</b>	
2. Goods consigned to (consignee's name, address, country) <b>Consignee O</b>		GENERALIZED SYSTEM OF PREFERENCES CERTIFICATE OF ORIGIN (Combined declaration and certificate) <b>FORM A</b> Issued in _____ (country) <b>Country of issue</b> <small>See notes overleaf</small>	
3. Means of transport and route (as far as known) <b>Transport details</b>		4. For official use <b>Remarks</b>	
5. Item number	6. Marks and numbers of packages	7. Number and kind of packages; description of goods	8. Origin criterion (see notes overleaf) <b>P W+ "HS-code"</b>
			9. Gross weight or other quantity <b>O</b>
			10. Number and date of invoices
11. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. <b>Competent authority</b>  Place and date, signature and stamp of verifying authority		12. Declaration by the exporter The undersigned hereby declares that the above details and statements are correct, that 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) <b>Declaration: place, date and signature Exporter</b> Place and date, signature of authorized signatory	

O = optional

Language: English /French

Country of issue

Remarks

Origin criterium

Quantity

Country of origin

Country of destination: 'EU' or Member State

Identification of the products

Validity: 10 Months  
Date of issue

ing Rules of Origin  
preferential imports at EU member state level



2. Legal provisions

# invoice declaration / déclaration sur facture

The exporter of the products covered by this document (customs authorization No ..... ) declares that, except where otherwise clearly indicated, these products are of ..... preferential origin according to rules of origin of the Generalized System of Preferences of the European Community and .....

L'exportateur des produits couverts par le présent document [autorisation douanière no .....] déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle ..... au sens des règles d'origine du Système des préférences tarifaires généralisées de la Communauté européenne et .....

..... **Place and date**

..... **Signature of the exporter**

in addition the name of the person signing the declaration has to be indicated in clear script

- **Specimen Management System (SMS)**
  - Database Commission
  - Competent authority
  - Address voor post verification
  - Specimen stamps
  
- **Verification at moment of import declaration**  
Selection profiles in declaration system  
(Risk-analyses, OLAF information)
  
- **Post clearance activities**  
(1 - 2 year after importation)
  - Check Proofs or origin (Customs broker)
  - Audit (Importer)
  - Extended audit

# 4. Results verification proof of origin

<p>1. Goods consigned from (exporter's business name, address, country)</p> <p>ON BEHALF OF [REDACTED], ARVANGOS, USA.</p>		<p>Reference: N°</p> <p>GENERALIZED SYSTEM OF PREFERENCES CERTIFICATE OF ORIGIN (Combined declaration and certificate)</p> <p>FORM A</p>			
<p>2. Goods consigned to (consignee's name, address, country)</p> <p>[REDACTED] UKRAINE</p>		<p>Issued in: CHILE (country) <small>See notes overleaf</small></p>			
<p>3. Means of transport and route (as far as known)</p> <p>SHIP : OLSA MAERSK FROM : SAN ANTONIO TO : ROTTERDAM</p>		<p>4. For official use</p>			
<p>5. Item number</p> <p>R1</p>	<p>6. Marks and number of packages</p> <p>[REDACTED]</p>	<p>7. Number and kind of packages; description of goods</p> <p>2,200 CASES FRESH KIWIS P.O.N. : 0610,5000</p>	<p>8. Origin criterion (see notes overleaf)</p> <p>"p"</p>	<p>9. Gross weight or other quantity</p> <p>24,200,00</p>	<p>10. Number and date of invoices</p>
<p>11. Certification</p> <p>It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.</p> <p><i>[Signature]</i></p> <p>[REDACTED]</p> <p>21015095</p>		<p>12. Declaration by the exporter</p> <p>The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in</p> <p>CHILE (country)</p> <p>and that they comply with the origin requirements specified for those goods in the generalized system of preferences for goods exported to:</p> <p>UKRAINE (importing country)</p> <p>S.P. [REDACTED] S.A. <i>[Signature]</i></p>			

Green quilloche

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The experience of the Netherlands customs on rules of origin: Managing preferential imports at EU member state level



MOVEMENT CERTIFICATE		MSA 118
<p>1. <b>Exporter</b> (Name, full address, country)</p> <p>[REDACTED]</p> <p>P.O BOX [REDACTED]</p> <p>NAIROBI KENYA</p>	<p style="font-size: 2em; font-weight: bold;">0624619</p> <p>See notes overleaf before completing this form</p>	
<p>3. <b>Consignee</b> (Name, full address, country) (Optional)</p> <p>[REDACTED] V</p> <p>LAAN VAN WAALHAVEN [REDACTED] GR [REDACTED]</p> <p>THE NETHERLANDS</p>	<p>2. Certificate used in preferential trade between</p> <p style="font-size: 1.5em; font-weight: bold;">KENYA</p> <p>and</p> <p style="font-size: 1.5em; font-weight: bold;">NETHERLANDS</p> <p><small>(insert appropriate countries, groups of countries or territories)</small></p>	
<p>NL [REDACTED] 13-1022</p>	<p>4. Country, group of countries or territory which the goods originate in</p> <p>o</p> <p>o</p> <p>o</p>	<p>5. Country, group of countries or territory to which the goods are consigned</p> <p>o</p> <p>o</p> <p>o</p>
<p style="font-size: 2em; font-weight: bold; color: blue;">EUR-1 certificate? <span style="float: right;">IDS</span></p>		

<p>1. <b>Exportador</b> (nome, endereço, país)</p> <p>[REDACTED]</p> <p>CNPJ: 61.090.619/0002-00</p>	<p>Nº de referência: <b>1778-0670401-7</b></p> <p style="text-align: center;"><b>SISTEMA GERAL DE PREFERÊNCIAS</b></p> <p style="text-align: center;"><b>PEDIDO DE CERTIFICADO DE ORIGEM</b></p> <p style="text-align: center;"><b>FORMULÁRIO A</b></p> <p>O exportador signatário deste pedido declara que as mercadorias nele descritas foram produzidas no Brasil e que preenchem as condições de origem estabelecidas no Sistema Geral de Preferências (ver item III das observações no verso do Certificado). Compromete-se, ainda, a apresentar quaisquer documentos ou esclarecimentos adicionais, bem como cooperar com a realização de qualquer visita necessária, a juízo da Carreira de Comércio Exterior do Banco do Brasil S. A., e proporcionar de dados relativos a valor de mercadorias ou a processos de elaboração vinculados à emissão do certificado que ora requer.</p>
<p>2. <b>Consignatário</b> (nome, endereço, país)</p> <p>TO ORDER</p>	<p>4. Para uso oficial</p>
<p>3. <b>Melo de transporte e itinerário</b> (se conhecido)</p>	

Application form

# 4. Results verification proof of origin

STANDARD TEL: 2240-0043 FAX: 2240-4626 - 30 M - 07/2009 DEL No. 1.342.501 AL No. 1.372.500 - No. 9297006

5. Item number	6. Marks and numbers of packages	7. Number and Kind of packages; description of goods	8. Origin criterion (see notes overleaf)	9. Gross weight or other quantity	10. Number and date of invoices
1	607 CJS ⚡	CAJAS DE FOLLAJES. Hoja de cuero Cordyline fruticosa Chamaedorea cataractarum  Total de cajas. 607	P	5000 kg	INVOICE 10840  DATE 19/10/2010

Language

13/ 275	1,500 CAJAS	PIÑAS FRESCAS MD-2  NET WEIGHT 18,000.00 KG	0804	19,735	20/12/2012 062
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Language / origin criterion



# 4. Results verification proof of origin

5. Item number	6. Marks and numbers of packages	7. Number and kind of packages; description of goods	8. Origin criterion (see notes overleaf)	9. Gross weight or other quantity	10. Number and date of invoices
	453BGS	WITH FLOWER SEEDS		11,929 KGS	INV.NO. FS.204  21/09/2013

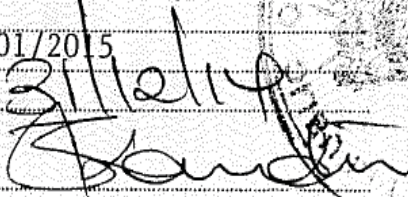
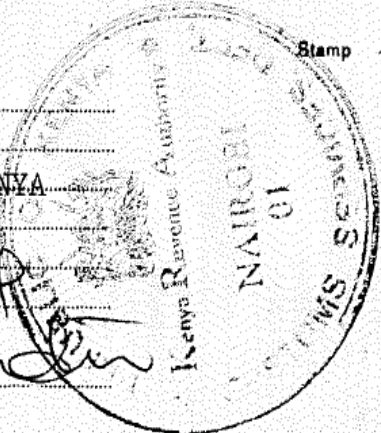

Origin criterion

5 Item number	6 Marks and numbers of packages	7 Number and kind of packages; description of goods	8 Origin criterion (see notes overleaf)	9 Gross weight or other quantity	10 Number and date of invoices
1	206	BOXES OF FRESH CUTTINGS	P	620.0kgs	2364 of 27-2015


Description of products



(2) Complete only where the regulations of the exporting country or territory require.

<p><b>11. CUSTOMS ENDORSEMENT</b></p> <p>Declaration certified. Export document (2): Form ..... No. .... Customs office: ..... JKIA Issuing country or territory: KENYA Date 22/01/2015  (Signature)</p> 	<p><b>12. DECLARATION BY THE EXPORTER</b></p> <p>I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate.</p>  <p>Place and date: JKIA 22/01/2015</p>
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Date of endorsement ?

<p><b>11. Certification</b></p> <p>It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.</p>  <p>Place and date, signature and stamp of cert...</p>	<p><b>12. Declaration by the exporter</b></p> <p>The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in <b>TANZANIA</b> (country) and that they comply with the origin requirements specified for those goods in the generalized system of preferences for goods exported to <b>THE NETHERLANDS</b> (importing country)</p> <p>re of authorized signatory</p>
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Date endorsement?  
Declaration exporter



4. Results verification proof of origin

5. Item no. 1	6. Marks and numbers of packages 1	7. Number and kind of packages; description of goods 1/14 7419.99 BRASS WARE	8. Origin criterion (see notes overleaf) P.	9. Gross weight or other quantity	10. Number and date of invoices 782 31/9/14
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 <u>USA</u> (country) and that they comply with the origin requirements specified for those goods in the generalized system of preferences for goods reported to <u>NETHERLANDS</u> (importing country). <i>IMB 31/9/14</i>			

Gross weight or other quantity  
Certification

Signature exporter

<p><b>11. Certification</b></p> <p>It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.</p> <p>SUBSECRETARIA REGIONAL DE EN EL LITORAL</p> <p><i>Rovely</i></p> <p>MINISTERIO DE INDUSTRIAS Y PRODUCTIVIDAD REPUBLICA DEL ECUADOR</p> <p>GUAYAQUIL - 2014-09-17</p> <p>Place and date, signature and stamp of certifying authority</p>	<p><b>12. Declaration by the exporter</b></p> <p>The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in <u>ECUADOR</u> (country) and that they comply with the origin requirements specified for those goods in the generalized system of preferences for goods exported to <u>NETHERLANDS</u> (importing country).</p> <p>GUAYAQUIL - 2014-09-16</p> <p>Place and date, signature of authorized signatory</p>
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## invoice declaration

- customs authorization No .....  
**ONLY** exporters in EU
- only declaration with original signature,  
**NO** copies or electronic declarations
- date of signature  
**NOT** necessary date of invoice

## Refuse preferential treatment

- **letter of intention** to send a invitation for payment
- **reaction of debtor**
- **in case of refusal for technical reasons:**
  - new certificate issued retrospectively**
- **invitation for payment customs duties**
- **objection and appeal, request for repayment**

## Refusal for 'Technical reasons'

- the Form A has been made out on a incorrect form (guilloche background, differs in size or colour, no serial number, not printed in correct languages);
- one of the mandatory boxes has not been filled in;
- the Form A has not been stamped and/or signed (Box 11);
- the Form A is endorsed by a non-authorized authority;
- the stamp has not yet been notified;
- the Form A presented is a copy or photocopy;
- amendments are not approved by issuing authority
- invoice declaration: not original signature / date



Entry in box 7:

**DOCUMENT REFUSED**

stating the reason(s), then returned to the importer/customs broker in order to enable him to get a new document issued retrospectively.

## Article 97I IPCCC

2. The certificate shall be made available to the exporter as soon as the export has taken place or is ensured. However, a certificate of origin **Form A may exceptionally be issued after exportation of the products to which it relates, if:**

- (a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
- (b) it is demonstrated to the satisfaction of the competent governmental authorities that a certificate of origin Form A was issued but was not accepted at importation for technical reasons.**



## 6. Changes with effect from 1-1-2017

**attention**

~~"The exporter of the products covered by this document (customs authorization No. ....) declares that, except where otherwise clearly indicated, these products are of preferential origin of the Generalized System of Preferences of the European Community"~~

.....  
Place and date

.....  
Signature of the exporter;

The image shows a 'GENERALIZED SYSTEM OF PREFERENCES CERTIFICATE OF ORIGIN FORM A' with a large red 'X' drawn over it, indicating it is obsolete. The form includes fields for: 1. Goods consigned from (exporter's business name, address, country); 2. Goods consigned to (consignee's name, address, country); 3. Means of transport used; 4. For official use; 5. Date; 6. Marks and numbers of packages; 7. Number and brief description of goods; 8. Origin criterion; 9. Gross weight or other quantity; 10. Number and date of invoice; 11. Certification; 12. Declaration by the exporter. A circular stamp from 'CUSTOMS NIJMEGEN' is visible at the bottom.

## Proof of origin

Consignment < € 6.000:

**invoice declaration (BC & EU)**

Consignment > € 6.000:

BC: **Form A**

EU: **EUR.1, invoice decl. approved exporter**

1-1-2017

30-6-2020

## Statement on origin

Consignment < € 6.000: every exporter

Consignment > € 6.000: **registered** exporter

## Statement on origin

### *English version*

The exporter (Number of Registered Exporter - unless the value of the consigned originating products does not exceed EUR 6 000) of the products covered by this document declares that, except where otherwise clearly indicated, these products are of ..... preferential origin according to rules of origin of the Generalized System of Preferences of the European Union and that the origin criterion met is ... (4).

**Note 4:** Products **wholly obtained**: enter the letter “P”;  
Products **sufficiently worked or processed**: enter the letter “W” followed by (Harmonized System) heading at the four-digit level of the exported product (example “W” 9618);  
where appropriate, the above mention shall be replaced with one of the following indications: “EU cumulation”, “Norway cumulation”, “Switzerland cumulation”, “Turkey cumulation”, “regional cumulation”, “extended cumulation with country x” (or in French language).





Customs Administration of  
the Netherlands  
office Nijmegen  
National Origin Team



GKS apr 2015



**THANK  
YOU  
FOR YOUR  
ATTENTION**