



EUROPEAN COMMISSION

DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION

Security, safety, Trade Facilitation, Rules of origin & International cooperation
Coordination and task force for monitoring implementation of rules of origin

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Sent by e-mail

NOTE TO THE MEMBERS OF THE CUSTOMS CODE COMMITTEE (ORIGIN SECTION)

Subject: Non-compliant certificates of origin Form A issued by Mozambique

1. Reference is made to the information concerning the above, sent to you on 04.11.2014 under reference Ares (2014) 4004235.
2. The authorities of Mozambique have printed new certificates of origin Form A, a model of which has been transmitted to the Commission services.
3. When examining the sample received, the Commission services have noticed one single anomaly, namely the fact that the mention '(2014)' instead of '(2013)' appears after the title 'NOTES' on the reverse of the form¹. The Commission services consider the mention of '2014' instead of '2013' as a typo mistake and a minor anomaly which should not prevent the new form from being considered as compliant with the EU's technical requirements.
4. The authorities of Mozambique have undertaken to correct the typo mistake when the stock of the current version is exhausted (5000 certificates of origin Form A are bearing the mention "2014" instead of "2013" on their reverse).
5. Consequently, the Commission services have concluded that it was not necessary to formally grant a temporary exemption period to Mozambique during which they can continue to use the forms bearing '2014' and that these forms should be accepted in the EU without limitation in time (except of course once Mozambique completes its move to REX). You will find enclosed a model of the certificate of origin Form A (front and back) printed by the authorities of Mozambique.

(e-signed)

Pierre-Jacques Larrieu
Head of Task Force

¹ The Form A certificate of origin is an UNCTAD form whose 'notes' appearing on the back required updating in 2013 - and not in 2014 - to take account of the enlargement of the EU to include Croatia. UNCTAD officially amended the notes in 2013.

1. Goods consigned from (exporter's business name, address country)		Reference No MZ № 000002			
2. Goods consigned to (consignee's name, address, country)		GENERALIZED SYSTEM OF PREFERENCES CERTIFICATE OF ORIGIN (Combined declaration and certificate) FORM A Issued in (country) See notes overleaf			
3. Means of transport and route (as far as known)		4. For official use			
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
11. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. Place and date, signature and stamp of certifying authority		12. Declaration by the exporter The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in (country) and that they comply with the origin requirements specified for those goods in the generalized system of preferences for goods exported to (Importing country) Place and date, signature of authorized signatory			

NOTES (2014)

I. Countries which accept Form A for the purposes of the generalized system of preferences (GSP):

Australia*	European Union:		
Belarus	Austria	Finland	Netherlands
Canada	Belgium	France	Poland
Iceland	Bulgaria	Hungary	Portugal
Japan	Croatia	Ireland	Romania
New Zealand**	Cyprus	Italy	Slovakia
Norway	Czech Republic	Latvia	Slovenia
Russian Federation	Denmark	Lithuania	Spain
Switzerland including Liechtenstein***	Estonia	Luxembourg	Sweden
Turkey	Germany	Malta	United Kingdom
United States of America****	Greece		

Full details of the conditions covering admission to the GSP in these countries are obtainable from the designated authorities in the exporting preference-receiving countries or from the customs authorities of the preference-giving countries listed above. An information note is also obtainable from the UNCTAD secretariat.

II. General conditions

To qualify for preference, products must:

- (a) fall within a description of products eligible for preference in the country of destination. The description entered on the form must be sufficiently detailed to enable the products to be identified by the customs officer examining them;
- (b) comply with the rules of origin of the country of destination. Each article in a consignment must qualify separately in its own right; and,
- (c) comply with the consignment conditions specified by the country of destination. In general, products must be consigned direct from the country of exportation to the country of destination but most preference-giving countries accept passage through intermediate countries subject to certain conditions. (For Australia, direct consignment is not necessary).

III. Entries to be made in Box 8

Preference products must either be wholly obtained in accordance with the rules of the country of destination or sufficiently worked or processed to fulfil the requirements of that country's origin rules.

- (a) Products wholly obtained: for export to all countries listed in Section I, enter the letter "P" in Box 8 (for Australia and New Zealand Box 8 may be left blank).
- (b) Products sufficiently worked or processed: for export to the countries specified below, the entry in Box 8 should be as follows:
 - (1) United States of America: for single country shipments, enter the letter "Y" in Box 8, for shipments from recognized associations of counties, enter the letter "Z", followed by the sum of the cost or value of the domestic materials and the direct cost of processing, expressed as a percentage of the ex-factory price of the exported products; (example "Y" 35% or "Z" 35%).
 - (2) Canada: for products which meet origin criteria from working or processing in more than one eligible least developed country, enter letter "G" in Box 8; otherwise "F".
 - (3) Iceland, the European Union, Japan, Norway, Switzerland including Liechtenstein, and Turkey; enter the letter "W" in Box 8 followed by the Harmonized Commodity Description and coding system (Harmonized System) heading at the 4-digit level of the exported product (example "W" 96.18).
 - (4) Russian Federation: for products which include value added in the exporting preference-receiving country, enter the letter "Y" in Box 8 followed by the value of imported materials and components expressed as a percentage of the fob price of the exported products (example "Y" 45%); for products obtained in a preference-receiving country and worked or processed in one or more other such countries, enter "Pk".
 - (5) Australia and New Zealand: completion of Box 8 is not required. It is sufficient that a declaration be properly made in Box 12.

* For Australia, the main requirement is the exporter's declaration on the normal commercial invoice. Form A, accompanied by the normal commercial invoice, is an acceptable alternative, but official certification is not required.

** Official certification is not required.

*** The Principality of Liechtenstein forms, pursuant to the Treaty of 29 March 1923, a customs union with Switzerland.

**** The United States does not require GSP Form A. A declaration setting forth all pertinent detailed information concerning the production or manufacture of the merchandise is considered sufficient only if requested by the district collector of Customs.