



Proofs of origin

Even if your clothing is originating and it fulfils all the conditions, you need to prove that it is originating in your country before you reach the EU customs in order to claim the tariff preference. For that, you would need either:

- a [Certificate of Origin Form A](#) - issued by the competent authorities in your country. You should be prepared to submit documents proving the originating status of your clothing. The certificate should be made available to the exporter as soon as the export has taken place (or is ensured). Exceptionally, a certificate can be made after exportation, under some conditions.
- Or an [invoice declaration drafted by the exporter](#) - for consignments valued €6 000 or less. When filling out an invoice declaration, you should be prepared to submit documents proving the originating status of clothing. To make an invoice declaration, you should **type, stamp or print the following declaration** (in English or French) on the invoice, delivery note or other commercial document: "*The exporter of the products covered by this document (customs authorisation No ...) declares that, except where otherwise clearly indicated, these products are of ... preferential origin according to the rules of origin of the Generalised System of Preferences of the European Community*" and **you must sign your invoice declaration by hand.**

Proof of origin remain valid for 10 months after issue¹.

Where can you obtain a Form A?

The competent national authority for the issue of forms A, often customs, will be able to tell you how to obtain a Form A for completion.

Who can fill in a Form A?

As the exporter you know whether the goods satisfy the rules of origin so you should normally complete the Form A yourself. However, you can authorise a representative to complete the Form on your behalf. If you do this you must provide your representative with written authorisation for each consignment showing clearly which goods are to be included on the Form A as goods satisfying the rules of origin. You remain responsible for the accuracy of the information given by your representative.

How should the form be completed?

The Form A must be made out in either English or French. If you are completing the form by hand you must use ink and capital letters throughout.

¹ As of 2017, the rules for certification of origin will change. The Proof of origin will be brought by a statement on origin made out by exporters who will be registered in their country

Box 1

Insert the full name and business address of the exporter.

Box 2 - Consignee

The completion of this box is optional, but you are recommended to insert the name and address of the consignee where this is known. For exports to exhibitions which are later sent on to the EU insert also the name and address of the exhibition.

Box 3 - Transport details

You should complete this box, if you can, on the basis of available information. If you do not have details of the transport arrangements, then leave this box blank.

Box 4 - For official use.

This box is reserved for the use of the certifying authority.

Box 5 - Item number

If different types of goods are shown separately on the invoice(s), show each type separately on the Form A and itemise them (1, 2, 3 etc), so they can be crossed checked to the invoice if necessary.

Box 6 - Marks and numbers

Insert the identifying marks and numbers that appear on the packages. If the packages are marked with the address of the consignee, state the address. If they are not marked in any way, put 'No marks and numbers'. If both originating and non-originating goods are packed together, add 'Part contents only' at the end of each entry.

Box 7 - Number and kind of packages, description of goods

Bulk Goods

Identify the goods by giving a reasonably full commercial description e.g. 'photocopiers' or 'typewriters' rather than 'office machinery'. However if the invoices give full identifying details (which need not necessarily include details of the marks and numbers of the packages) only a general description is needed.

For goods in bulk which are not individually packed, insert 'In bulk'. The quantity shown must be the same as, or relatable to, the quantity shown on the invoice for the goods (e.g. if the invoice shows 100 cartons and these are loaded on to 10 pallets, specify '100 cartons' NOT '10 pallets').

Mixed consignments

For consignments containing both originating and non-originating goods, describe only the originating goods on the Form A. You may be unable to avoid showing originating and nonoriginating goods on the same invoice. In this case, mark the invoice (for example, with an asterisk) to show which goods are non-originating and put an appropriate statement in Box 7 immediately below the description of the goods, e.g. 'Goods marked * on the invoice are nonoriginating and are not covered by this certificate of origin Form A'.

The same considerations will apply if you have a mixed consignment of goods qualifying by virtue of a derogation and others which are not covered by that derogation.

Unused space

Draw a horizontal line under the final item in this box and rule through the unused space with a 'Z-shaped' line.

Box 8 - Origin criterion

This box signifies to the customs authorities in the EU which origin rule has been applied to the goods. As described in the note about it on the reverse of the Form A, enter the code P for wholly-obtained goods and the code W, followed by the HS heading, where the goods have been sufficiently-worked or -processed goods (thus for wholly-obtained goods of, say, HS heading 96.18, the indication should read: "P" 96.18; for sufficiently-worked or - processed goods of the same HS heading, it should read: "W" 96.18.) Failure to complete this box correctly (e.g. by inserting the wrong tariff heading) could lead to the rejection of the Form A.

Box 9 - Gross weight or other quantity

You should give quantities in metric units (e.g. kilograms, litres etc), but imperial measures (e.g. tons, pounds (lbs.), imperial gallons) will be accepted.

Box 10 - Number and date of invoice

Insert details as required.

Box 11 - Certification

Leave this blank.

Box 12 - Declaration by the exporter

Complete this box by inserting the name of the country in which the goods are considered to have originated. You should take into account that, where the provisions for regional cumulation have been applied (see point 2.7), that country may not be the same as the country of final processing or the country of exportation. For the importing country you must put 'EU'; you may put the name of the particular Country concerned in as well. Indicating a different donor country (e.g. Canada) could lead to the Form A not being accepted.

Only the exporter, or a person duly authorised by the exporter (see point 5.5), can sign this declaration. Forwarding agents acting simply in that capacity are not exporters and must not sign this box. By signing this form you declare that the goods qualify under the provisions of the EU. If the declaration is incorrect you will have committed an offence which may incur penalties.

Where and When to present the completed Form A for certification?

When the goods are exported, or shortly before, the exporter or his representative should take the completed Form A to the competent certifying authority. The Form should be accompanied by a written application for the issue of the Form A, in the format and manner prescribed by the competent authorities. The application should be supported by the appropriate documents showing that the products to be exported qualify for the issue of the Form A

The certifying authority will examine the application, the supporting documents and the Form A to make sure that you have supplied all the information necessary. If they are satisfied that the goods seem to qualify for the issue of the certificate they will stamp and sign the Form A and return it to you for you to send, immediately, to your customer in the EU.

Your customer will then present the Form A to the EU Customs Authorities when the goods are imported in order to claim the lower rate of duty. If the contract for the supply of the goods requires that the Form A is sent first to a bank, you should do this and remind the bank of the need to send the original Form A on to your customer as soon as possible so that he can use it at import.

Can the certifying authority refuse to issue the Form A?

Yes. If they do not think you have adequately demonstrated that the good have originating status they will do this. If you have just completed the form incorrectly it will be returned to you with appropriate instructions about any corrections/amendments that need to be made.

The certifying authority may also ask you to provide additional evidence to demonstrate that the goods have indeed satisfied the rules of origin. They may also decided to undertake other checks or controls, including a visit to your factory/business premises, to confirm the accuracy of the information you have provided.

Can a Form A be issued after the goods have been exported?

Yes, *exceptionally*, a Form A may be issued after exportation of the goods, if:

- one was not issued at the time of exportation because of errors, accidental omissions or special circumstances; or

- it is demonstrated to the satisfaction of the certifying authority that a Form A was issued, but was not accepted on importation for technical reasons, rather than ones of substance.

A Form A will be rejected for 'technical reasons' by the Customs authorities of the importing EU Country if Box 12 ("Declaration by the exporter") has not been completed for example.

Circumstances in which Forms A may be issued after exportation include, for example, those where, at the time of exportation, the necessary evidence of origin of materials or parts used was not available to the exporter.

For a Form A to be issued after your goods have been shipped, you must:

- apply in writing to the certifying authority stating that no valid Form A was issued at the time of exportation; and explaining why, or
- explain what were the technical measures for the original certificate being rejected.
- provide a correctly completed Form A;
- give details of the place and date of exportation of the goods to which the certificate refers; and
- supply a copy of the export invoice and evidence which demonstrates that the goods have satisfied the provisions for the issue of the Form A.
- The competent certifying authority will only issue the form if they are satisfied that their conditions for the issue of a Form A after the exportation of the goods are met and that the information you have provided corresponds with that in their records. They will insert the words 'Issued Retrospectively' or 'Delivré a Posteriori' in Box 4 of the form.

It is pointed out that "exceptional circumstances" do not include cases where a preference exists at the time of declaration for release for free circulation, but where no preference existed at the time of export. Form A cannot be issued retrospectively where there would have been no legal basis to do so at the time of export.

What happens if a Form A is lost, stolen or destroyed?

If this happens the exporter, or his duly authorised agent, may apply to the competent authority which issued the Form A for a duplicate to be made out on the basis of the export documents in their possession. You should:

- state in writing why you need a duplicate;
- provide a completed Form A; and
- supply a copy of the export invoice and/or any other supporting evidence on the basis of which the original form was issued.

After verifying that the information provided agrees with that in their files, the competent authority will issue a duplicate Form A on the basis of the export documents in their possession provided that they are satisfied that your request is genuine. They will write 'Duplicate' or 'Duplicata, the date of issue and serial number of the original certificate in Box 4. The period of validity of the duplicate certificate will take effect from the date of the original.

What are replacement certificates of origin Form A?

Replacement certificates of origin Form A should not be confused with duplicate certificates. They may be issued on the basis of the original issued in the beneficiary country:

- by EU customs authorities, where originating products are placed under the control of a customs office in the EU and all or some of them are to be sent elsewhere within the EU or to Norway or Switzerland;
- by the authorities of Norway, Switzerland or Turkey, where the goods are transported through Norway, Switzerland or Turkey and the non-manipulation principle is met

Where a replacement certificate is required, the re-exporter must make a written request.

Replacement certificates are then treated as definitive certificates for the purposes of granting preferential tariff treatment.

How to export to the EU?

Check it at www.exporthelp.europa.eu

