



How to proof the origin of my fruit under GSP?

The "Generalised System of Preferences" (GSP) is a set of EU rules allowing exporters from 176 developing countries to pay **lower duties on some or all of what they sell** to the EU. To check if your country benefits from GSP, please check the [Export Helpdesk](#).

Note that there are basic differences in the GSP schemes offered by different donor countries. Goods complying with the conditions of the USA GSP rules of origin, for example, will not necessarily comply with the EU GSP [rules of origin](#).

What is "origin" and what are the Rules of Origin for?

Origin is the 'economic' nationality of goods traded in commerce.

It must be determined in order to know which duties, charges, restrictions or requirements apply to your product when it enters the EU market.

The **rules of origin** are the instruments used to determine if a product exported from a country may be considered as sufficiently linked to that country and therefore originating in this country.

If you want to export to the EU benefitting from a GSP preferential tariff, it is not enough that your fruit is exported from your country. It needs to be originating in your country. The rules of origin will tell you if indeed your fruit may be considered originating in your country and therefore receive the preference.

Be aware that the rules of origin applied to each country are not identical in all cases.

Basic concepts of Rules of origin

Goods wholly obtained in your country

Goods, whose production does not relate to any other country than your country.

For instance fruits are originating in your country when they are **planted and harvested there**. You may import the seed but the plant has grown in your country.

Goods sufficiently transformed in your country

Goods, whose production involves more than your country.

For instance fruit juices may not be originating in your country when most of the materials used to produce them come from another country.

The EU rules of origin define for each product the needed processing to be carried out in your country to consider the product as originating. There are three basic criteria to determine if a product was sufficiently transformed in your country:

- **value added rule**: For agricultural products, in this case you need to compare the weight of some of the non-originating materials used in the production of your good with the net weight of your final product when it leaves the factory (ex-work price). If the weight of the materials does not exceed the threshold fixed by the rule, then the rule is succeeded.

- **change of tariff classification:** In this case you need to compare the product's code (4 digits tariff classification) of the non-originating materials used with the product's code of your good. If indeed the code of both does not the same then the rule is succeeded.

- **single/double transformation:** In these case you can use the quoted non-originating material, i.e. you may import the material in a previous state of production but you may not import a material in a later state of production

Be aware that in some cases the rule may be a combination of criteria a), b) and/or c).



Cumulation

Cumulation is a mechanism that permits you to consider non-originating materials used as originating in your country. Under the EU GSP the following types of cumulation are possible:

- **Bilateral cumulation :** Materials originating in the EU can be integrated in your fruit juice and then considered as originating in your country, as long as the processing done locally go beyond minimal ones
- **Regional cumulation:** Materials originating in your GSP regional group can be integrated in your fruit juice and then considered as originating in your country, as long as the processing done locally go beyond minimal ones. There are 4 regional groups in the GSP within which regional cumulation is allowed:
 - Group I:* Brunei-Darussalam, Cambodia, Indonesia, Laos, Malaysia, Philippines, Singapore, Thailand , Vietnam
 - Group II:* Bolivia, Colombia, Costa Rica, Ecuador, El Salvador, Guatemala, Honduras, Nicaragua, Panama, Peru, Venezuela
 - Group III:* Bangladesh, Bhutan, India, Maldives, Nepal, Pakistan, Sri Lanka
 - Group IV:* Argentina, Brazil, Paraguay and Uruguay

Cumulation is also possible between individual countries of cumulation Group I and Group III, upon request and under certain conditions.

Please note also that some products are excluded from cumulation, when there are differences between the status of the GSP countries of the same group (GSP/GSP+/EBA). The list of these products is included in the GSP regulation. The GSP countries not listed there can't benefit from regional cumulation.

Direct transport or non-manipulation rule

Even if your fruit is originating, you still need to verify that the product which was sent from your country arrived to the EU without being altered or transformed in another country, apart from the mere operations needed for keeping the product in good conditions. In the GSP RoO, this provision is referred as "**non-manipulation clause**". Please note that EU importers won't have to prove the respect of the conditions systematically, but they could be asked to do it by EU customs authorities if they have any doubt.

Duty drawback

Under GSP it is authorized to use duty drawback systems on the materials imported in your country that are used in the production of a good intended to receive preferential treatment into the EU.

Duty drawback systems are all those procedures permitting the producer not to pay at import or to recover the duties paid at import on the materials that are used for further processing and included in a final product due to be exported.

Minimal operations

You will always need to verify that the operation that was carried out in your country goes beyond the minimal operations listed in the GSP regulation (i.e. packaging, simple mixing, etc). If the production carried out in your country is one of those listed and nothing else was made there (i.e. no material was produced or transformed) then the fruit juice cannot be considered as originating even if the rule of origin attributed to your product was succeeded.

In the GSP, the set of minimal operations which are never enough to confer origin are included in the GSP Regulation. For example, only peeling, stoning or shelling of fruits is never enough, in itself, to confer origin.

Notice to importers

They have been issued by the EU to inform business operators about specific elements concerning specific countries. Currently only [Azerbaijan](#), [Bangladesh](#), [Colombia and El Salvador](#) are subject to a notice to importers.

Specific rules applicable to fruits

Please note that all products have specific rules of origin. We advise you to do a "search" on "My Export" to find out the specific rules of origin applying to your product & country and to refer to the text of the EU GSP Regulation. Please find some examples of the rules applicable:

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: - all the fruit, nuts and peels of citrus fruits or melons of Chapter 8 used are wholly obtained, and - the weight of sugar used does not exceed 40% of the weight of the final product
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40% of the weight of the final product

Tolerance

If the above mentioned rules applicable to your fruit juice don't allow the use of some targeted non-originating inputs, they may nevertheless be used provided that their total net weight does not exceed 15% in weight of the final product

Proofs of origin

Even if your fruit juice 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 fruit. 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 your fruit.

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 issue.

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

Further information?

Check the EU Export Helpdesk at www.exporthelp.europa.eu

Check the European Commission's DG Trade website at www.ec.europa.eu/trade

Or contact the EU Delegation nearest to you. You can find them all at www.eeas.europa.eu/delegations



How to export to the EU?

Check it at www.exporthelp.europa.eu

