

# GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

L/241

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Limited Distribution

## SIMPLIFICATION OF CUSTOMS FORMALITIES

### Recommendations concerning Proof of Origin

The CONTRACTING PARTIES at their Eighth Session, after examining the statements submitted by governments on their methods of determining the nationality of imported goods, made certain recommendations concerning documents required as proof of origin (G/61). The CONTRACTING PARTIES drew the attention of governments to the principles contained in Article 11 of the International Convention relating to the Simplification of Customs Formalities (Geneva, 1923) and also recommended the following practices for observance:

- "(a) Certificates of origin should be required only in cases where they are strictly indispensable.
- "(b) As large a number of competent bodies as possible should be authorized to issue certificates of origin, in order to minimize the time taken by traders in obtaining certificates.
- "(c) Differences between the goods accompanied by a certificate of origin and the description in the certificate should not lead to a refusal to allow importation when the differences are due to minor clerical errors such as mistakes in the numbering of sacks, etc.
- "(d) When, for any sufficient reason, an importer is unable to produce a certificate of origin at the time of importation, the customs authorities should grant the period of grace necessary to obtain this document, subject to such conditions as they may judge necessary to guarantee the charges which may eventually be payable. Upon the certificate being subsequently produced, the charges which may have been deposited, or the amount paid in excess, should be refunded at the earliest possible moment."

Although contracting parties have not been asked to report as to whether their practices are in conformity with these recommendations, a number of governments have submitted statements concerning them. The statements received are reproduced in the following pages.

Statements submitted by Governments concerning the  
Recommendations on Documents required for determining the Origin  
of imported goods

Australia

The suggested standards correspond closely with Australian practice.

Austria

... The draft of the new Austrian Tariff law envisages a ... Proof of Origin which is in line with ... GATT document L/179.

Ceylon

As regards certain practices (a), (b), (c), and (d) recommended for observation by governments in connexion with their requirements as to proof of origin as set out in the above-mentioned document, Ceylon views on these practices are:

1. Requirements (c) and (d) accord with our current customs practice.
2. As regards requirement (a), we insist on a certificate of origin only if the importer claims preferential rate of duty. This requirement, we consider, is strictly indispensable.
3. As regards requirement (b) our present practice is that the certificate of origin must be given personally by the proprietor, or by a partner or principal official or by an authorized assistant of the firm or company who is the grower, producer, supplier or manufacturer of the goods. We do not think it desirable to accept certificates of origin from persons other than those who actually have the means of knowing the details and the data required for the issue of these certificates.

Czechoslovakia

We ... agree with recommendation concerning requirements as to the proof of the origin of goods, and recommend that paragraph (a) be applied in the widest scope possible and that the documents accompanying a shipment be generally accepted as sufficient proof of origin.

France (translation)

The recommendations concerning proof of origin are already, in practice, observed in France. In fact, the French Customs Office requires a certificate of origin in very few cases.

Greece (translation)

... practices recommended by the CONTRACTING PARTIES regarding the proof of origin are already observed.

Italy (translation)

As regards the principles laid down in Article 11 of the International Convention relating to the simplification of customs formalities (Geneva 1952) concerning proof of origin, it is recalled that Italy, a country signatory to that Convention, has long been observing the rules recommended in the latter part of document L/179.

New Zealand

- (a) New Zealand requires certificates of origin only for admission at concessional rates of duty, and in practice waives their production under some circumstances even for such admission.
- (b) Certificates of origin are signed by the exporters.
- (c) Importation would not be refused for such reasons.
- (d) This is the normal practice in New Zealand.

New Zealand is in full agreement with the terms of the recommended practices.

Pakistan

The observance of certain practices in regard to production of certificates of origin as recommended by the CONTRACTING PARTIES are in conformity with the existing practice in Pakistan.

Sweden

The recommendations concerning limited use of certificates of origin, etc. seem to be of great interest. In Sweden a certificate of origin is required only for the imports of a small number of goods and is prescribed with regard

to general maintenance of public health, plant and animal diseases. In these cases the claim upon certificates of origin is, as a rule, of such a degree of importance that it is indispensable.

United States

These recommendations are generally consistent with United States customs regulations, with the possible exception of (b). The United States has very few requirements of certificates of origin. Those required for products of Cuba or the Philippine Republic must be executed by the shipper or other person having knowledge of the facts. Those required for products of the Virgin Islands (United States) are certified by a customs officer on those islands.

