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Circular

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Generalised System of Preferences for developing countries (GSP)

Introduction of the Registered Exporters (REX) system (**update, 1 February 2019**)

1. General

On 1 January 2017 the revised Ordinance on Rules of Origin for Preferential Tariffs for Developing Countries ([Rules of Origin Ordinance, VUZPE, SR 946.39](#)) enters into force, together with the revised Ordinance on the Issuance of Proofs of Origin ([VAU, SR 946.32](#)). These are valid throughout Swiss customs territory – including Liechtenstein - (hereinafter Switzerland).

2. Key changes

2.1 Rules of origin

2.1.1 Proofs of origin

In addition to the existing Form A certificate of origin and the invoice declaration, which will continue to apply, the new so-called statement on origin (for wording see Annex) is valid as well. Statements on origin may only be completed by exporters of developing countries which fulfil the corresponding requirements.

The following developing countries of Switzerland have fulfilled the requirements for the unrestricted issuance of statements on origin from 1 January 2017:

- Brazil (BR)
- India (IN)
- Kenya (KE)
- Kosovo (XK)
- Laos (LA)
- Thailand (TH)
- Zambia (ZM)

The remaining developing countries may introduce the system on 1 January 2018 or 1 January 2019. The Directorate General of Customs will provide information on the corresponding changes ([see link in 2.1.3](#)).

A statement on origin may in principle be completed by each exporter of the above-mentioned countries. However, if a consignment destined for Switzerland contains originating products with a value exceeding CHF 10 300, the exporter must be registered with the relevant authority of its country as a Registered Exporter (REX), and the registration number must be listed in the corresponding statement on origin. Economic operators in Switzerland can check the REX numbers given in commercial documents on the corresponding [EU website](#). The existing record-keeping obligations apply to statements on origin as well.

The registration obligation likewise applies to Swiss re-exporters who are intending to split up consignments from developing countries to Switzerland under customs supervision or re-export an entire consignment to the European Union (EU) or Norway (NO) with a replacement statement on origin. This applies irrespective of the value of the originating products in the original proof of origin from the developing country or the value of the originating products in the consignment forwarded to the EU or NO. The corresponding information and application form can be obtained via the following [link](#).

In the case of exports from Switzerland to developing countries, the completion of a statement on origin is only foreseen for goods which are due to be processed further in the corresponding country before then being exported back to Switzerland, the EU or NO ("donor country content"). Swiss exporters which export input materials for further processing in a developing country only need to have themselves registered – if they want to complete a statement on origin – if a consignment contains goods of Swiss origin with a value exceeding CHF 10 300. The documentary proof of product origin must be kept for three years. The issuance of movement certificates EUR.1 is no longer foreseen.

The statement on origin does not have to be signed by the exporter or countersigned by an authority.

2.1.2 Transportation requirements

The transportation regulations have been changed to the effect that consignments may now be stored or split up not just in the EU or NO, but in other transit countries too. The affixing of printing marks, labels, or seals or the adding of documentation is now permitted if this is undertaken with a view to fulfilling guidelines in the country of destination. Other working or processing is only permitted if this is necessary to preserve the condition of the products in question. The consignment must remain under customs supervision during transportation and storage in a transit country.

2.1.3 Proofs of origin for imports

Up until the complete introduction of the REX system in the various developing countries, the EU, and NO, Switzerland will continue to accept the Form A certificate of origin (or replacement certificate of origin) and the invoice declaration, in addition to the statement on origin and the replacement statement on origin. You can find out which proofs of origin may be accepted from which countries by clicking on this [link](#).

A statement on origin and a replacement statement on origin are valid for 12 months from the date of completion, whereas a certificate of origin Form A, a replacement certificate of origin Form A, and an invoice declaration are valid for 10 months.

Important: Due to a delay in signing the Exchange of Letters between Switzerland and the EU, replacement statements on origin completed in the EU cannot be accepted yet. The Directorate General of Customs will provide the corresponding information by circular as

~~soon as this requirement has been met.~~

~~Replacement statements on origin completed in NO can be accepted.~~

2.2 Notes

2.2.1 Replacement proofs of origin

Replacement proofs of origin issued in the EU or NO with the note “Derogation regulation...” may not be used for a preference assessment in Switzerland, as these deviations from the rules of origin are only granted by the EU or NO.

Replacement proofs of origin issued in the EU or NO with the note “Regional cumulation” may only be used for a preference assessment in Switzerland if one of the countries listed in [Annex 6 VUZPE](#) was declared as the country of production.

In Switzerland, only replacement statements on origin can be completed from ~~1 February 2017~~ **1 February 2019** onwards. The issuance of replacement certificates of origin Form A is no longer possible (see Section 2.1.1).

~~**Important:** Due to a delay in signing the Exchange of Letters between Switzerland and the EU, the latter is not able to accept replacement statements on origin completed by Swiss REX yet. Therefore, – until further notice – for re-exports to the EU replacement certificates of origin Form A have to be issued. The Directorate General of Customs will provide the corresponding information by circular as soon as this requirement has been met. For re-exports to NO replacement statements on origin have to be completed.~~

Replacement statements on origin may also be completed in Switzerland in cases where Switzerland does not grant any GSP preferences for the products listed in the statement.

The following notes shall be mentioned on replacement statements on origin:

- the note “Attestation de remplacement” or “Replacement statement”;
- all information on the re-exported products as per original proof of origin;
- the date of the original proof of origin;
- the necessary information as per the original proof of origin, including references to any cumulation;
- name, address, and REX number of the re-exporter in Switzerland;
- name and address of the recipient of the goods in the EU or NO; and
- date and place of completion of the replacement statement on origin.

The replacement proof of origin shall contain the following:

- the note “Remplacé” or “Replaced”;
- the details of the replacement statement on origin;
- name and address of the re-exporter in Switzerland; and
- name and address of the recipient in the EU or NO.

The Registered Exporter must preserve the replaced proof of origin for at least three years.

2.2.2 Turkey

Turkey (TR) was incorporated into the donor country content system as part of the previous Ordinance adjustment. This means that input materials of TR origin in the developing countries (see [Annex 1 of the Preferential Tariffs Ordinance, SR 632.911](#)) may be considered as input material originating from the developing country in question when a product is manufactured, as long as all corresponding requirements are fulfilled. Furthermore, replacement proofs of origin issued in Turkey are accepted as preference

certificates. In the same way, the issuance of replacement statements on origin in Switzerland designating Turkey is also possible.

Important: *These guidelines relating to Turkey will only enter into force once a corresponding agreement has been concluded with Turkey. The Directorate General of Customs will provide the corresponding information by circular as soon as this requirement has been met.*

Annex

The statement on origin, the wording of which is reproduced below, is to be included in any commercial documentation together with the name and full address of the exporter and consignee as well as a description of the products and the date of completion.

French version:

L'exportateur ...¹ (Numéro d'exportateur enregistré ...) des produits couverts par le présent document déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle ...² au sens des règles d'origine du Système des préférences tarifaires généralisées de la Suisse et que le critère d'origine satisfait est ...³.

English version:

The exporter ...⁴ (Number of Registered Exporter ...) of the products covered by this document declares that, except where otherwise clearly indicated, these products are of ...⁵ preferential origin according to the rules of origin of the Generalised System of Preferences of Switzerland and that the origin criterion met is⁶

¹ Instead of providing the name and full address, reference can be made to this information in another part of the commercial document.

² The origin of the goods should be indicated, i.e. the Swiss origin or that of the beneficiary country.

³ Products wholly obtained or manufactured: the letter 'P' should be entered; products sufficiently worked or processed: the letter 'W' should be entered followed by a heading of the Harmonised System (example "W" 9618).

Where appropriate, the above-mentioned note should be replaced with one of the following alternative notes:

a) In the case of bilateral cumulation: "Switzerland cumulation" or "Cumul Suisse";

b) In the case of cumulation with the EU, Norway or Turkey: "Cumul UE", "EU cumulation", "Cumul Norvège", "Norway cumulation", "Cumul Turquie" or "Turkey cumulation";

c) In the case of regional cumulation: "cumul regional" or "regional cumulation".

⁴ Instead of providing the name and full address, reference can be made to this information in another part of the commercial document.

⁵ The origin of the goods should be indicated, i.e. the Swiss origin or that of the beneficiary country.

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