

Fact sheet – Proofs of origin



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This fact sheet contains an overview of the issuing and use of proofs of origin. Detailed explanations and the agreements are included in the document entitled: [D30 "Free Trade Agreements, Customs Preferences, and Origin of Goods"](#). Further documentation can be found in the [preferential origin](#) section of the Federal Customs Administration's website.

1. Free Trade Agreements

1.1 General

Switzerland respectively EFTA maintains free trade agreements with a number of countries and groups of countries:

Pan-European cumulation zone

Envisaged Euro-Med cumulation zone

- EFTA ¹	- Israel	- Mexico
- European Union ² (EU)	- Occupied Palestinian territories	- Singapore
- Turkey	- Faroe Islands	- Chile
	- Jordan	- Republic of Korea
	- Morocco	- SACU ³
	- Tunisia	- Canada
	- Lebanon	- Japan
	- Egypt	- Colombia
	- North Macedonia	- Peru
	- Serbia	- Hong Kong
	- Albania	- China
	- Montenegro	- GCC ⁴
	- Bosnia and Herzegovina	- CAS ⁵
	- Georgia	- Philippines
	- Ukraine	

A product can enjoy preferential tariff treatment (exemption or a reduction of customs duty) only if it fulfils the origin provisions of the corresponding agreement and a valid proof of origin is supplied. Recognised as valid proofs of origin are a movement certificate⁶ EUR.1 or EUR-MED, an invoice declaration of origin, or an invoice declaration of origin EUR-MED.

The EU and the EFTA – apart from Switzerland – together form the **European Economic Area (EEA)**⁷.

The provisions for preferential movement of goods are included in the origin protocols and annexes respectively in the PEM Convention⁸. The expressions “**contracting state(s)**” and “**contracting party (or parties)**” refer to the partners of any given free trade agreement.

1.2 Origin

1.2.1 Conditions

A product qualifies as “**originating**” in the context of free trade agreements, and a proof of origin can be issued for it, if it meets one of the following criteria:

- **the product was wholly obtained in Switzerland (primary product)**
e.g. minerals extracted in Switzerland or crops harvested in Switzerland.
- **the product was sufficiently worked or processed in Switzerland**
In principle, a product is sufficiently processed if it meets the origin requirements listed in the respective origin protocols or annexes respectively in the PEM Convention (see also 2.2).

¹ Iceland, Norway, Switzerland and Liechtenstein

² Austria, Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden and United Kingdom

³ Botswana, Lesotho, Namibia, South Africa and Eswatini (Ex Swaziland)

⁴ Bahrain, Kuwait, Oman, Qatar, Saudi Arabia and United Arab Emirates

⁵ Central American States: Costa Rica and Panama

⁶ The agreements with Singapore, the Republic of Korea, Canada and Hong Kong recognise only the invoice declaration of origin.

⁷ Special provisions apply to Liechtenstein exports of goods originating in the EEA. Relevant information can be obtained from the Office of National Economy, Movement of Goods and Transport Division, FL-9490 Vaduz (<http://www.avv.llv.li>)

⁸ cf. [D30 "Free Trade Agreements, Customs Preferences, and Origin of Goods"](#)

- **the product is composed of other products which have not been sufficiently worked or processed in Switzerland, but which originate in a contracting state (cumulation)**
This applies when originating products from a contracting state are not worked or processed sufficiently (i.e. not to the aforementioned extent required) in Switzerland. In this case, within the framework of an agreement, originating products from contracting states can be regarded equal to the status of Swiss originating products; they are therefore to be disregarded when calculating the proportion of input materials admitted without originating status.
For cumulation of origin within the framework of the Euro-Med cumulation system, please refer to the "[Guide to the Pan-Euro-Mediterranean cumulation of origin](#)".
In the agreement with Canada, full cumulation is provided for. See [Canada circular](#).
- **the product was imported with proof of origin and is re-exported unaltered**
These are products which are imported with proof of origin into Switzerland from a contracting state and then re-exported unaltered to another contracting state of the same agreement or the same cumulation zone.

1.2.2 Minimal operations

Certain operations, such as simple mixing, assembling, bottling, etc. never qualify as sufficient working or processing, not even if in so doing the listed requirements are met. The agreement with Canada contains some derogations from that rule.

1.2.3 Prohibition of drawback

For the manufacture of originating products in Switzerland, no input materials without originating status may be used that are the object of a refund or non-levy of customs (e.g. products which are subject to inward or outward processing). Certain agreements contain special rules (see the relevant agreement).

1.3 Requesting the movement certificate (MC) through the exporter⁹

1.3.1 Formal requirements

The [annex](#) contains a table that provides an overview of particularities of MC.

1.3.1.1 MC EUR. 1 / EUR-MED

Cf. remarks on the back of page 1 of the MC. For exports to Mexico and Chile, the four-digit HS number must also be indicated in box 8. For exports to GCC states, it is recommended to indicate the six-digit HS number in box 8 and the invoice number in box 10.

Within the framework of the agreements:

- with SACU states, GCC states and Japan: use only the quadrilingual MC. The front sheet must be completed in English.
- with Colombia, Peru and the Central American States: use only the quadrilingual MC. The front sheet must be completed in English or Spanish.

1.3.1.2 MC EUR. 1 CN (China)

It is to use the special MC EUR. 1 CN in English. With every item the 6 digits HS code and the fulfilled origin criterion have to be indicated (see instructions on the backside of the first page of the MC). The number of items listed on each Certificate of Origin should not exceed 20 and the items on the MC have to be numbered. Furthermore the boxes 3 and 10 (in despite being marked "optional") have to be completed obligatory and the box 6 has to be completed as far as the information therefore is known. If the space of the box 8 is not completely filled, "*" (stars) or "\" (finishing slash) should be added after the description of the goods, or a horizontal line should be drawn below the last line of the description, and the empty space crossed through.

⁹ The agreements with Singapore, the Republic of Korea, Canada, Hong Kong and the Philippines recognise only the declaration of origin on the invoice.

1.3.2 Box 4 "Country of origin"

Status	Box 4 «Country of origin»
Products wholly obtained in Switzerland or made entirely in Switzerland from wholly obtained products	Switzerland
Sufficient working or processing in Switzerland, based on the product specific rules ¹⁰ (without cumulation)	Switzerland
Sufficient working or processing in Switzerland, based on the product specific rules ¹⁰ (with cumulation; using also third-country input materials)	Switzerland
Originating products from contracting states, with more than minimal operations taking place in Switzerland (with cumulation, without using third-country input materials) or: Originating products from contracting states, with only minimal operations taking place in Switzerland (cumulation); value added in Switzerland exceeds the value of all originating products from each other state used	Switzerland
Originating products from contracting states, with only minimal operations taking place in Switzerland (cumulation applied); value added in Switzerland is lower than the value of all originating products from each other state used	The country indicated in the corresponding preliminary proofs of origin contributing the highest value proportion of the total ¹¹
Originating products from contracting states, with no processing taking place in Switzerland.	The country indicated in the preliminary proof of origin ¹¹

1.3.3 Box 7

1.3.3.1 MC EUR-MED

It must be indicated in the proof of origin EUR-MED whether Euro-Med cumulation provisions are being applied. In Box 7 of the MC EUR-MED it must therefore be indicated correspondingly in English ("cumulation applied with ..."). If Euro-Med cumulation is not being applied, the statement "no cumulation applied" must be inserted.

1.3.3.2 Free trade agreement with Mexico

In the case of products as specified in [Appendix 2\(a\) to Annex I, EFTA-Mexico](#) the corresponding phrase shall be inserted, as the case may be.

1.3.4 Back of page 3: "Exporter's declaration"

The back of page 3 may be completed in one of the official languages of Switzerland, even though the front sheet has to be completed in English or Spanish.

a) "Provide the following details" section

Instead of a detailed description, you may insert the statement "All criteria fulfilled to issue a proof of origin".

b) "Present the following documentation" section

In principle, all documentation must be supplied, leaving no doubt as to the origin of the goods. If this requirement causes excessive inconvenience, indicating "Documentation with exporter" will suffice. The documentation must be presented only if requested by the authorities and must be retained for three years.

c) "Preliminary examination" section

The District Customs Directorate, and the Chambers of Commerce and Industry of Switzerland are responsible for conducting preliminary examinations (see also [Authorised offices](#)). Preliminary examination is voluntary. However, it is mandatory for the subsequent issue (issued retrospectively) of a MC (cf. point 7 below).

1.3.5 Presentation at the customs office of export

The MC must be completed and signed and submitted to the customs office at the time of exportation, along with any other export documents.

Page 1, endorsed by the customs office, represents the actual MC. It must be submitted during customs clearance in the destination country. Page 2 serves as a copy for the preliminary examination authorised office or the exporter and should not be submitted to the customs office. Page 3 will be retained by the customs office of export.

¹⁰ Or based on the general rules in the agreement with Japan

¹¹ If European Union is abbreviated, use "EU".

1.4 Exporter's invoice declaration of origin

This can be completed in place of a MC for consignments with one or more packages, provided the total value of the originating products contained therein does not exceed CHF 10,300¹². Within the framework of the agreement with the GCC states no invoice declaration is foreseen for the moment and within the framework of the agreement with Japan and China, the invoice declaration of origin may only be used by approved exporters (cf. point 1.5 below). Other exporters must always use the MC. Additionally shipments may contain goods of up to any value without originating status. They must, however, be clearly identified as such in the invoice.

The origin declaration must be completed according to the form and language specified in the relevant agreement. It must be provided in typewritten form (using printer or typewriter) or stamped on the invoice and must be signed by hand.

A delivery note or any other commercial document may be used instead of the commercial invoice, provided it contains a description of the corresponding goods which is precise enough for the goods to be readily identified.

In the case of non-commercial postal consignments, the origin declaration can be made on the customs declaration CN22/CN23 or on an attachment to that document.

The exporter is obliged to retain a copy of the commercial document with this declaration and the supporting documents proving its accuracy **for at least three years** (for declarations of origin completed from 1 January 2017 within the scope of the agreement with the **Republic of Korea: at least five years**).

1.4.1 Wording of the origin declaration

The wording in the free trade agreements are to some extent different from each other. A summary can be found under: [Wording of the declaration of origin](#). You will also find the respective language versions here. If the invoice includes goods of various origins (e.g. in the case of a consignment to the EU: goods of Swiss origin and goods of EU origin), the origin of the individual goods must be indicated in the accompanying documents. Reference can be made to particular sections of the form, for example, where the corresponding country of origin of a specific item can be found.

1.4.2 Wording of the invoice declaration of origin EUR-MED

Goods, which have been produced under application of Euro-Med cumulation provisions, must be designated as such in the proof origin EUR-MED. A corresponding statement in English "cumulation applied with..." must therefore be included with the origin declaration. If an origin declaration EUR-MED is issued without cumulation taking place in Switzerland within the framework of the Euro-Med cumulation system, the statement "no cumulation applied" must be indicated.

1.5 Approved exporters

The District Customs Directorates can authorise a frequent exporter to issue invoice declarations of origin irrespective of the value of the shipment or rather to issue invoice declarations of origin (agreements with Japan and China). [Detailed information and application forms](#) can be found on the web site.

1.6 Postal traffic

When **sending by parcel post**, the invoice with the origin declaration must be attached to the dispatch note.

When using a MC instead of an invoice declaration of origin, it must be folded and attached with a paper clip in such a way as to ensure that the green guilloched side remains easily visible under the other accompanying documentation. Box 11 on the dispatch note must also be filled in accurately.

When **sending by letter post**, the invoice with the origin declaration or the MC, along with the export declaration (when required), must be affixed to the outside of the package in such a way that they are easily visible and easily removable.

1.7 MC issued retrospectively and duplicates

- a) If no MC was issued upon exportation, whether owing to an error, oversight, or special circumstances, it may also be issued at a later stage. This can also be done if a proof of origin which was issued at the time of exportation is not recognised by the customs authorities of the country of destination. The application must be validated by one of the offices listed. All of the required supporting documentation for determining the origin of the goods must be submitted to the authorised office, along with the proof of export. The District Customs Directorate which covers the area where the exporter's domicile is registered is responsible for issuing such MC (see [Authorised offices](#)).

¹² The agreements with Singapore, the Republic of Korea, Canada, Hong Kong and the Philippines do not provide for any value limit. In the agreements with Colombia and Peru the value limits are set at EUR 6,000 or USD 8,500 (for details see circular: [CO, PE](#)). In the agreement with the Central American States the value limit is set at EUR 6,000. Values in other currencies see [list of the value limits](#). The currency of the invoice is relevant.

- b) Duplicates of MC can be obtained from the District Customs Directorate which covers the area where the exporter's domicile is registered.
- c) The invoice declaration of origin can also be issued after the goods have been exported. In most agreements this is conditional on the declaration being submitted to the customs authorities of the importing country at the very latest two years after the goods were imported.

2. Generalised System of Preferences in favour of developing countries (GPS); Registered Exporter (REX)

2.1 General

With REX (Registered Exporter), the Form A certificate of origin used within the framework of the Generalised System of Preferences (GSP) in favour of developing countries will be replaced by statements on origin (SoO).

2.2 Wording of the statement on origin (SoO)

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, as well as a description of the products and the date of issue. A hand-written signature is not required.

French version:

L'exportateur ...¹³ (Numéro d'exportateur enregistré ...¹⁴) des produits couverts par le présent document déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle ...¹⁵ au sens des règles d'origine du Système des préférences tarifaires généralisées de la Suisse et que le critère d'origine satisfait est¹⁶

English version:

The exporter ...¹³ (Number of Registered Exporter ...¹⁴) of the products covered by this document declares that, except where otherwise clearly indicated, these products are of ...¹⁵ preferential origin according to the rules of origin of the Generalised System of Preferences of Switzerland and that the origin criterion met is¹⁶

2.3 Re-consignment of products from developing countries from the Swiss customs territory to the EU and/or Norway (passing on of the originating status)

2.3.1 Prerequisites

The originating status of goods originating in a developing country can be transferred with a replacement statement on origin in the case of re-dispatch to the EU and/or Norway if

- the goods with a valid certificate of origin within the framework of the Swiss GSP have uninterruptedly been held under customs supervision uncleared and
- only treated to the extent necessary to preserve their condition or only unloaded or reloaded but not re-packaged for sale (the affixing of brands, labels or seals or the adding of documentation is permitted if this is undertaken with a view to complying with regulations in the country of destination) and
- the issuing economic operator is registered as a Registered Exporter (REX) (cf. section 2.5).

2.3.2 Additional information

Replacement statement on origin

Swiss re-consignors have to draw up one or more replacement statements on origin with the following information:

- the note "Attestation de remplacement" or "Replacement statement";

¹³ Instead of providing the name and full address, reference can be made to this information in another part of the commercial document.

¹⁴ Details of the registration number (REX number), if available; for Swiss re-consignors this is mandatory.

¹⁵ The origin of the goods should be indicated, i.e. the Swiss origin or that of the developing country.

¹⁶ 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 supplemented 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 or Norway "Cumul UE", "EU cumulation", "Cumul Norvège", or "Norway cumulation";
- c) In the case of regional cumulation: "cumul regional" or "regional cumulation".

- all particulars of the re-exported products taken from the initial statement on origin made out in the developing country or from the initial Form A issued in the developing country;
- the date on which the initial statement on origin was made out in the developing country or the initial Form A was issued in the developing country;
- the particulars required in accordance with the statement on origin made out in the developing country or the Form A certificate of origin issued in the developing country, including references to any cumulation;
- the name, address and REX number of the re-exporter in Switzerland;
- the name and address of the consignee of the goods in the EU or Norway; and
- the date and place of making out of the replacement statement on origin.

Proof of origin to be replaced:

Where a Form A certificate of origin or a statement on origin is replaced, the re-consignor must indicate the following on the original Form A certificate of origin or the original statement on origin:

- the details of the replacement statement on origin;
- name and address of the re-consignor in Switzerland;
- name and address of the consignee(s) in the EU or Norway.

The replaced statements on origin or Form A certificates of origin must contain the remark "Remplacé" or "Replaced". The initial proofs of origin shall be kept by the re-consignor for three years from the end of the calendar date in which the replacement statement on origin was made out.

2.4 Procedure for suppliers of input materials (donor country content)

Suppliers that dispatch input materials to developing countries for the manufacture of originating products in the developing countries that are to be delivered to Switzerland, the EU or Norway (donor country content) shall use the statement on origin in accordance with section 2.2. A statement on origin without a REX number can be made out for consignments including Swiss originating products worth less than CHF 10,300. For consignments including originating products worth more than CHF 10,300, registration as a REX (cf. section 2.5 below) is required. Whether the exporter is an authorised exporter or not is irrelevant.

2.5 Registered Exporter (REX)

The registration obligation applies to statements on origin in accordance with section 2.3 (irrespective of the value) and to statements on origin in accordance with section 2.4 (so long as the originating products are worth more than CHF 10,300).

The application form can be obtained via the following [link](#).

2.5.1 Prerequisites

To be registered as a REX, the following requirements must be met:

- **legal entities or natural persons whose place of business or residence is in the Swiss customs territory**
- **obligation to provide evidence of the originating status of the exported goods**
- **declaration of consent to publish relevant company data**

2.5.2. Registration

The competent district directorate of customs will decide on admission and inform the applicant in writing. In the event of admission as a REX, the applicant will also receive with this letter the REX number, which must be indicated in statements on origin. If the decision is negative, the applicant can lodge an appeal.

2.6. Subsequent issue

The statement on origin can also be issued after the goods have been exported.

3. Penalties

Anyone intentionally or negligently issuing or using incorrect proofs of origin, or providing incorrect information or records, is subject to the criminal provisions set out in the Ordinance on the Issue of Proofs of Origin of 23 May 2012¹⁷.

4. Information

Information about the issuing and use of proofs of origin is provided by the District Directorates of Customs, the Chambers of Commerce and Industry of Switzerland and the Liechtenstein Chamber of Industry and Commerce.

¹⁷ SR 946.32 http://www.admin.ch/ch/f/rs/c946_32.html

5. Annex

Particularities of movement certificates (MC EUR.1 or EUR-MED)

Agreement	MC	Language	Box 8	Box 10	Remarks
Pan-Euro-Mediterranean free trade system	Yes	1)			if EUR-MED used → indication of the cumulation notations
EFTA-Ukraine	Yes	1)			
EFTA-PLO	Yes	1)			
Switzerland-Japan	yes, quadrilingual form	English			
EFTA-Canada	No				
EFTA-Chile	yes, quadrilingual form	1)	indication of the 4 digits HS code		
EFTA-Colombia	yes, quadrilingual form	English or Spanish			
EFTA-Hong Kong	No				
EFTA-Mexico	Yes	1)	indication of the 4 digits HS code		→ box 7 with special indication for certain textile products 2)
EFTA-Philippines	No				
EFTA-Peru	yes, quadrilingual form	English or Spanish			
EFTA-Rep. Korea	no				
EFTA-SACU	yes, quadrilingual form	English			
EFTA-Singapore	no				
Switzerland -China	special form MC EUR. 1 CN	English	→ with every item the 6 digits HS code and the fulfilled origin criterion have to be indicated → the items on the MC have to be numbered → max. 20 items → a horizontal line should be drawn below the last position with * or \ or a line and the empty space crossed through	to be completed mandatory	→ box 3 to be completed mandatory → box 6 to be completed if information is known
EFTA-GCC	yes, quadrilingual form	English	recommended to mention the 6 digits HS code	recommended to mention the invoice number	→ box 5: GCC/country of destination in English (e.g. GCC/Saudi Arabia)
EFTA-CAS	yes, quadrilingual form	English or Spanish			

1) An official language of a contracting party or English

2) In the case of products as specified in [Appendix 2\(a\) to Annex I, EFTA-Mexico](#) the corresponding phrase shall be inserted, as the case may be