

Ordinance on the Rules of Origin for Preferential Tariffs for Developing Countries (Rules of Origin Ordinance, ROO)

of 30 March 2011 (Status as of 1 January 2017)

The Swiss Federal Council,

based on Article 2 paragraph 1 of the Preferential Tariffs Act of 9 October 1981¹;
based on Article 3 paragraphs 2 and 7 and paragraph 5 of the Federal Act of 25 June 1982² on International Trade Measures,

ordains:

Chapter 1: General Provisions

Art. 1 Principle

¹ The preferential tariffs in accordance with the Preferential Tariffs Ordinance of 16 March 2007³ are granted if:

- a. the goods are originating products (Chapter 2) of a beneficiary country in accordance with Annex 1 of the abovementioned ordinance;
- b. the territorial requirements (Chapter 3) are met;
- c. the corresponding proofs of origin (Chapter 4) are submitted on import; and
- d. the countries involved provide administrative assistance in verifying proofs of origin are and meet the conditions for administrative cooperation (Chapter 5).

² Replacement certificates of origin Form A and replacement statements on origin as proofs of origin for goods which are transported through the territory of Member States of the European Union (EU), Norway or Turkey and are subsequently wholly or partly re-exported to Switzerland or the beneficiary country or territory, shall be recognised, as long as the EU, Norway and Turkey apply similar provisions as Switzerland for preferential tariffs granted by them in favour of developing countries

AS 2011 1415

¹ SR 632.91

² SR 946.201

³ SR 632.911

and in turn recognise the Form A replacement certificates of origin and replacement statements on origin issued in Switzerland.⁴

Art. 2 Scope of application

This Ordinance applies:

- a.⁵ on the Swiss customs territory, including the Principality of Liechtenstein⁶ and the German commune of Bösingen am Hochrhein⁷, (Switzerland); and
- b. in trade with the beneficiary countries and territories⁸ (referred to below as beneficiary countries).

Art. 3 Definitions

For the purposes of this Ordinance:

- a. *production* means any working or processing of a good, including assembly or specific processes;
- b. *materials* means any ingredient, raw material, component or part, used in the manufacture of a product;
- c. *product* means the good obtained, even if it is intended for later use in another manufacturing operation;
- d. *goods* means both materials and products;
- e. *customs value* means the value as determined in accordance with the Agreement of 15 April 1994⁹ on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 (WTO Customs Valuation Agreement);
- f. *ex-works price* means the price paid for the product ex-works to the manufacturer in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes which may be repaid when the product is exported;
- g. *value of materials* means the customs value at the time of import of the materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in Switzerland or in the beneficiary country concerned;
- h. *chapters and headings* mean the chapters and headings (four-digit codes) used in the nomenclature in accordance with the Convention of 14 June

⁴ Amended by No I of the Ordinance of 23 Nov. 2016, in force since 1 Jan. 2017 (AS 2016 4959).

⁵ Amended by No I of the Ordinance of 23 Nov. 2016, in force since 1 Jan. 2017 (AS 2016 4959).

⁶ See SR 0.631.112.514

⁷ See SR 0.631.112.136

⁸ See SR 632.911 Annex 1

⁹ SR 0.632.20 Annex 1 A. 9

1983¹⁰ on the Harmonised Commodity Description and Coding System (referred to in this ordinance as "Harmonised System" or "HS");

- i. *classified* refers to the classification of a product or material under a particular heading in the Harmonised System;
- j. *consignment* means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice.

Chapter 2: Originating Products

Section 1: General Provisions

Art. 4 Origin criteria

¹ Products are considered to be products originating in a beneficiary country if they are:

- a. wholly obtained or manufactured;
- b. obtained incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing within the meaning of Article 6.

² Products originating in Switzerland are considered to be products originating in a beneficiary country if they have undergone working or processing in that country going beyond the minimal operations mentioned in Article 7.

³ As products originating in Switzerland are considered products which are either wholly obtained or produced or sufficiently worked or processed in Switzerland in accordance with paragraph 1.⁴ In so far as the EU¹¹, Norway and Turkey apply provisions for granting preferential tariffs for developing countries which correspond to the provisions of this Ordinance, originating products of chapters 25-97 of the Harmonised System of the EU¹², Norway¹³ and Turkey are considered to be products originating in a beneficiary country if they have undergone working or processing going beyond the minimal operations mentioned in Article 7 in this country.⁵ Paragraph 4 applies only to products originating in the EU, Norway or Turkey which are imported unchanged into the beneficiary country; Article 19 applies *mutatis mutandis*.¹⁴

¹⁰ SR **0.632.11**

¹¹ Term in accordance with No I of the Ordinance of 23 Nov. 2016, in force since 1 Jan. 2017 (AS **2016** 4959). This amendment has been made throughout the text.

¹² See SR **0.632.401.021**

¹³ See SR **0.632.315.981**

¹⁴ Amended by No I of the Ordinance of 23 Nov. 2016, in force since 1 Jan. 2017 (AS **2016** 4959).

⁶ Paragraph 4 applies on condition that the EU, Norway and Turkey grant the same treatment to originating products from beneficiary countries which contain materials originating in Switzerland.

Art. 5 Wholly obtained products

¹ The following products are considered to be wholly obtained in a beneficiary country or in Switzerland:

- a. mineral products extracted from the soil or from the seabed;
- b. vegetable products harvested there;
- c. live animals born or hatched and raised there;
- d. products obtained from live animals reared there or from slaughtered animals born and reared there;
- e. products obtained by hunting or fishing there;
- f. products of aquaculture, where the fish, crustaceans and molluscs are born and reared there;
- g. products of sea fishing and other products taken from the sea by vessels flying the flag of a beneficiary country or Switzerland;
- h. products obtained exclusively from products referred to in letter g on board factory ships flying the flag of a beneficiary country or Switzerland;
- i. used articles collected there and fit only for the recovery of raw materials;
- j. waste and scrap resulting from manufacturing operations conducted there;
- k. products extracted from marine soil or subsoil outside territorial waters provided that the country concerned has sole rights to exploit that soil or subsoil;
- l. goods produced there exclusively from the products specified in letters a-k.

Art. 6 Sufficient working or processing

¹ Products in Chapters 1-24 of the Harmonised System are considered to be sufficiently worked or processed if the product is classified under a different heading than all the non-originating materials used in its manufacture.¹⁵

² Notwithstanding paragraph 1, for products classified in Chapters 1-24 of the Harmonised System mentioned in columns 1 and 2 of the list in Annex 1, the requirements laid down in column 3 of this list apply.

³ Products classified in Chapters 25-97 of the Harmonised System without originating status are considered to be sufficiently worked or processed if the conditions set out in column 3 of the list in Annex 1 are met.¹⁶

¹⁵ Amended by No I of the Ordinance of 23 Nov. 2016, in force since 1 Jan. 2017 (AS 2016 4959).

¹⁶ Amended by No I of the Ordinance of 23 Nov. 2016, in force since 1 Jan. 2017 (AS 2016 4959).

⁴If in column 3 of the list in Annex 1 a percentage rule applies to determine the originating status of a product, the customs value of the materials imported from the third country into the beneficiary country or into Switzerland is decisive. ¹⁷

⁵ Except for products of Chapters 50-63 of the Harmonised System, by way of derogation from paragraphs 1-3, non-originating materials may be used in the manufacture of a given product provided that their value does not exceed 15% of the ex-works price of the product.¹⁸

⁶ Paragraphs 1-4 apply subject to Article 7.

Art. 7 Insufficient working or processing

¹ The following are considered as insufficient to confer originating status, regardless of whether Article 6, paragraphs 1-4 is met:

- a. preserving operations to ensure that the products retain their condition during transport and storage;
- b. breaking-up and assembly of packages;
- c. washing, cleaning, removal of dust, oxide, oil, paint or other coverings;
- d.¹⁹ ironing of textiles;
- e. simple painting and polishing operations;
- f. husking and partial or total milling of rice; polishing and glazing of cereals and rice;
- g. operations to colour or flavour sugar or form sugar lumps; partial or total milling of crystal sugar;
- h. peeling, stoning or shelling of fruits, nuts and vegetables;
- i. sharpening, simple grinding or simple cutting;
- j. sifting, screening, , classifying, sorting (including the making-up of sets of articles);
- k.²⁰ simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- l. affixing or printing marks, labels, logos or other like distinguishing signs on products or their packaging;
- m. simple mixing of products, whether or not of different kinds;
- n.²¹ simple addition of water or dilution or dehydration or denaturation of products;

¹⁷ Amended by No I of the Ordinance of 23 Nov. 2016, in force since 1 Jan. 2017 (AS 2016 4959).

¹⁸ Amended by No I of the Ordinance of 23 Nov. 2016, in force since 1 Jan. 2017 (AS 2016 4959).

¹⁹ Amended by No I of the Ordinance of 23 Nov. 2016, in force since 1 Jan. 2017 (AS 2016 4959).

²⁰ Amended by No I of the Ordinance of 23 Nov. 2016, in force since 1 Jan. 2017 (AS 2016 4959).

- o. simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- p. a combination of two or more of the operations specified in letters (a)-(o);
- q. slaughtering of animals.

² Operations and processes within the meaning of paragraph 1 shall be considered simple when neither special skills nor machines, apparatus or tools especially produced or installed for those operations are required for their performance. However, chemical reactions are not considered as simple mixing.

Art. 8 Unit of qualification

¹ For the application of this Ordinance, the unit of qualification is the unit which is decisive for the classification under a heading in the Harmonised System.

² When a product composed of a group or assembly of articles is classified under the terms of the Harmonised System in a single heading, the whole constitutes the unit of qualification when determining the origin.

³ When a consignment consists of a number of identical products classified under the same heading of the Harmonised System, each product must be taken individually when applying the provisions of this Section.

⁴ Where, under General Rule 5 of the Harmonised System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

Art. 9 Accessories, spare parts and tools

Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle which are part of the normal equipment and included in the price thereof or which are not separately invoiced are regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

Art. 10 Sets

¹ Sets as defined in General Rule 3 of the Harmonised System are regarded as originating when all the component products are originating.

² Nevertheless, when a set is composed of originating and non-originating products, the set as a whole is regarded as originating, provided that the value of the non-originating products does not exceed 15 per cent of the ex-works price of the set.

Art. 11 Neutral elements

In order to determine whether a product is an originating product, the origin of the following products, eventually used in its production, shall be disregarded:

²¹ Amended by No I of the Ordinance of 23 Nov. 2016, in force since 1 Jan. 2017 (AS 2016 4959).

- a. energy and fuel;
- b. plant and equipment;
- c. machines and tools;
- d. products which do not enter or which are not intended to enter into the final composition of the product.

Art. 12 Accounting segregation

¹ If originating and non-originating fungible materials are used in the production

of a product, , the Swiss Customs authorities may at the written request of those concerned authorise the use of the accounting segregation method without separate storage, to manage the materials in Switzerland in the context of subsequent exportation to a beneficiary country under bilateral cumulation.

² The Swiss Customs authorities may make the grant of authorisation referred to in paragraph 1 subject to any conditions deemed appropriate.

³ Authorisation is only granted if by applying the method according to paragraph 1 it can be ensured that the number of products obtained which could be considered to originate in Switzerland is the same at any time as that which would have been obtained if there had been physical segregation of the stocks. If authorisation is granted, then the method is applied on the basis of the general accounting principles in Switzerland.

⁴ The beneficiary of the method according to paragraph 1 makes out or applies for proofs of origin, as the case may be, for the quantity of products from Switzerland which may be considered as originating. At the request of the Swiss Customs authorities, the beneficiary shall provide a statement of how the quantities have been managed.

⁵ The Swiss Customs authorities shall monitor the use made of the authorisation in accordance with paragraph 1. They may withdraw it, if the beneficiary:

- a. makes any incorrect use of the authorisation; or
- b. does not fulfil one of the other requirements of this Ordinance.

Section 2: Special Rules for Regional Groups

Art. 13 Granting of regional cumulation

¹ Switzerland grants regional cumulation to beneficiary countries which belong to a regional group if:

- a. the regional group designates itself as such and Switzerland files a corresponding application;
- b. the trade between the member countries of the regional group is regulated with regard to regional cumulation in line with the provisions of this Ordinance;

- c. each member country of the regional group guarantees that it will comply with the provisions of this Ordinance or that it will ensure compliance and fulfil the provisions on administrative cooperation;
- d. the secretariat of the regional group confirms fulfilment of the requirements in letters a-c to Switzerland.

² The goods excluded from regional cumulation are listed in Annex 5.

³ The beneficiary countries belonging to a regional group to which Switzerland grants regional cumulation are listed in Annex 6.

Art. 14 Regional cumulation

¹ Products which have either been wholly obtained or have undergone sufficient working or processing in a member country of a regional group shall be treated in another member state of the same regional group as products originating in that country.

² In order to determine whether a product manufactured in a member country of a regional group originates therein, materials originating in other member states of the same regional group shall account for materials originating in the country of production.

³ Materials which even though they were worked or processed in a member country of a regional group had not acquired originating status there shall be treated in all of the member countries of the same regional group as goods which have not acquired originating status.²²

Art. 15 Determining the country of origin

¹ If products originating in a member country of a regional group are worked or processed in another member country of the same regional group, then the country of origin is considered to be the country in which the last working or processing took place, provided:

- a. the value added there exceeds the highest customs value of the used products originating in another of the other member countries of the regional group; and
- b. the working or processing carried out there goes beyond the minimal operations according to Article 7.

² If these conditions are not fulfilled, the goods shall be deemed as originating from the member country of the regional group whose proportion of originating products used in the working or processing has the highest customs value.

³ The ex-works price minus the customs value of all materials used which are originating products of another member country of the regional group will be deemed as added value.

²² Amended by No I of the Ordinance of 23 Nov. 2016, in force since 1 Jan. 2017 (AS 2016 4959).

⁴ Originating products of a member country of a regional group which are exported to Switzerland from another member country of the same regional group and which have not been worked or processed in this country, retain the originating status of the country in which they first acquired their originating status.

Section 3: Derogations in favour of Least Developed Countries (LDCs)

Art. 16

¹ The Federal Department of Economic Affairs, Education and Research (EAER) may - subject to approval by the Federal Department of Finance - grant temporary derogations from the provisions of this Ordinance to LDCs according to Annex 1, columns C and D of the Preferential Tariffs Ordinance of 16 March 2007²³ whenever the development of existing industries or the establishment of new ones in these beneficiary countries warrants it. For this purpose, the LDC concerned shall submit a request to Switzerland²⁴.

² The following, in particular, shall be taken into account when considering the request:

- a. cases where the application of existing rules of origin would significantly affect the ability of an existing industry in the LDC concerned to continue its exports to Switzerland, in particular in cases where this could lead to cessation of these activities;
- b. cases where it can be clearly demonstrated that significant investments in an industry would be deterred by application of the rules of origin and in which a derogation encouraging implementation of an investment programme would enable the rules to be satisfied by stages;
- c. the economic and social impact of the decisions to be taken on the beneficiary country and on Switzerland, especially in respect of employment.

³ In order to facilitate consideration of the request for derogation, the country making the request shall furnish the fullest possible information on the points listed below in support of its request:

- a. description of the final product;
- b.²⁵ nature and quantity of materials without originating status;
- c. manufacturing process;
- d. value added;
- e. number of employees in the companies concerned;
- f. anticipated volume of exports to Switzerland;

²³ SR 632.911

²⁴ Amended by No I of the Ordinance of 23 Nov. 2016, in force since 1 Jan. 2017 (AS 2016 4959).

²⁵ Amended by No I of the Ordinance of 23 Nov. 2016, in force since 1 Jan. 2017 (AS 2016 4959).

- g. other possible sources of supply for raw materials;
- h. reasons for the duration requested.

⁴ Paragraphs 1 to 3 apply mutatis mutandis to requests from a beneficiary country for an extension of a derogation.

Chapter 3: Territorial Requirements

Art. 17 Principle of territoriality

¹ The requirements set out in Chapter 2 relative to acquisition of originating status must be fulfilled without interruption in the territory of the beneficiary country or Switzerland.

² Notwithstanding Article 18, the acquisition of originating status shall be considered terminated when goods which have undergone working or processing in the beneficiary country or in Switzerland have left the territory concerned, regardless of whether or not working or processing had been carried out outside this territory..

³ A product's originating status acquired in the beneficiary country or in Switzerland is deemed to be lost if the product is exported from the territory concerned regardless of whether working or processing had been carried out outside this territory.

⁴ Articles 14 and 19, paragraph 6 are reserved.²⁶

Art. 18 Re-importation of goods

Goods exported from the beneficiary country or Switzerland to a third country and subsequently returned shall be considered to have never left the beneficiary country or Switzerland if it can be demonstrated to the satisfaction of the customs authorities that the returning goods:

- a. are the same as those that were exported; and
- b. have not undergone any operation beyond that necessary to preserve their condition while in the third country or during transport.

Art. 19²⁷ Transportation requirements

¹ If preferential treatment is requested for an originating product, it must be the same product that was exported from the beneficiary country. Prior to the product being assessed for preferential treatment, it must not be changed or in any way transformed. Working or processing is only allowed as long as this is necessary to preserve the condition.

²⁶ Amended by No I of the Ordinance of 23 Nov. 2016, in force since 1 Jan. 2017 (AS 2016 4959).

²⁷ Amended by No I of the Ordinance of 23 Nov. 2016, in force since 1 Jan. 2017 (AS 2016 4959).

² The affixing of brands, labels or seals or the adding of documentation is permitted if this is required to comply with national regulations in Switzerland.

³ Paragraph 1 applies *mutatis mutandis* to products with originating status which are imported into a beneficiary country for the purpose of cumulation according to Articles 26 and 33.

⁴ The storage of products and the splitting up of consignments in a transit country are permitted as long as the goods remain under customs supervision.

⁵ To check if the requirements of paragraphs 1-4 are met, Swiss Customs authorities may request the submission of transport documents, factual or specific evidences or a certificate issued by the customs authorities of the country of transit.

⁶ Products originating in a member country of a regional group may be transported through the territory of another member country of the same regional group and may also be worked or processed there.

Art. 20 Exhibitions

¹ Originating products sent from a beneficiary country for exhibition in another country and sold there for importation into Switzerland will be granted the preferential tariffs provided that they meet the requirements for them to be recognised as originating in that beneficiary country and provided that it is established to the satisfaction of the Swiss customs authorities that:²⁸

- a. the exporter sent the products directly from the beneficiary country to the country of exhibition;
- b. the exporter sold or otherwise ceded the products to a consignee in Switzerland;
- c. the products have been dispatched to Switzerland in the same condition they were sent for exhibition; and
- d. the products have not, from the time they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

² A certificate of origin Form A or a statement on origin must be submitted to the Swiss Customs authorities. The name and address of the exhibition shall be indicated thereon. Where necessary, additional documentary evidence of the characteristics of the products and the conditions under which they have been exhibited may be required.²⁹

³ Paragraph 1 applies to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organised for private purposes in shops or business premises with a view to sell foreign products, and during which the products remain under customs surveillance.

²⁸ Amended by No I of the Ordinance of 23 Nov. 2016, in force since 1 Jan. 2017 (AS **2016** 4959).

²⁹ Amended by No I of the Ordinance of 23 Nov. 2016, in force since 1 Jan. 2017 (AS **2016** 4959).

Chapter 4: Proof of Origin

Section 1: General Provisions

Art. 21³⁰ Proof of origin

¹ On the import of originating products from a beneficiary country, the following must be submitted to the Swiss Customs authorities:

- a. a certificate of origin Form A (Annex 2) issued by the customs authorities or other governmental bodies in the beneficiary country;
- b. a replacement certificate of origin Form A issued by the customs authorities of a Member State of the EU, Norway or Turkey on the basis of a certificate of origin Form A issued by a governmental body responsible in the beneficiary country;
- c. a statement on origin according to Annex 3 issued in a beneficiary country;
- d. a replacement statement on origin according to Annex 3 issued in the EU, Norway or Turkey; or
- e. an invoice declaration according to Article 38*b*.

² For originating products which are exported from Switzerland for further working or processing in a beneficiary country within the meaning of Article 4 paragraph 2, a statement on origin according to Annex 3 must be completed.

Art. 22 Waiver of proofs of origin

¹ Originating products which are sent as small packages from private persons to private persons shall be granted preferential tariffs without submission of a proof of origin provided that such products are of non-commercial character and have been declared as meeting the requirements of granting preferential tariffs and where there is no doubt as to the veracity of such a declaration.

² Imports of non-commercial character:

- a. are occasional;
- b. consist solely of goods for the personal use of the recipients respectively for the use in their household;
- c. do - to their nature and quantity - not indicate that they are being imported for any commercial purpose.

³ The total value of these products shall not exceed CHF 900 per consignment.³¹

³⁰ Amended by No I of the Ordinance of 23 Nov. 2016, in force since 1 Jan. 2017 (AS 2016 4959).

³¹ Amended by No I of the Ordinance of 23 Nov. 2016, in force since 1 Jan. 2017 (AS 2016 4959).

Art. 23 Discrepancies and formal errors

¹ In the event of slight discrepancies between the statements made in the proof of origin and those made in other consignment documents, the proof of origin shall be valid provided that it is duly established that it corresponds to the products submitted.³²

² Obvious formal errors such as typing errors on a proof of origin shall not cause it to be rejected if these errors are not challenging the statements made in this document.

Section 2: Certificate of Origin Form A³³**Art. 24** Application and issuance

¹ The certificate of origin Form A shall be issued by the competent government body of the beneficiary country on written application from the exporter or his representative.

² Together with the application, any appropriate supporting document proving that the products to be exported qualify for the issue of a certificate of origin Form A shall be submitted.

³ Box 11 of the form is reserved for the competent government body. The government body shall indicate the date of issuance of the certificate of origin. The signature shall be handwritten.

Art. 25 Completing the form

¹ The form must be filled in completely in French or English; except for box 2, whose completion is optional.

² If the form is completed by hand, it shall be completed in ink or ballpoint pen and in block capitals.

³ Switzerland shall be indicated as the importing country in box 12. The indication "European Union", of a member state of the EU, "Norway" or "Turkey" is also acceptable. The signature of the exporter or his representative must be handwritten.³⁴

³² Amended by No I of the Ordinance of 23 Nov. 2016, in force since 1 Jan. 2017 (AS 2016 4959).

³³ Expression in accordance with No I of the Ordinance of 23 Nov. 2016, in force since 1 Jan. 2017 (AS 2016 4959). This amendment has been made throughout the text.

³⁴ Amended by No I of the Ordinance of 23 Nov. 2016, in force since 1 Jan. 2017 (AS 2016 4959).

Art. 26³⁵ Procedure for cumulation with originating products of Switzerland, the EU, Norway or Turkey

¹ When Article 4 paragraphs 2-5 apply, the competent government body of the beneficiary country called on to issue a certificate of origin Form A for products in the manufacture of which materials originating in Switzerland, the EU, Norway or Turkey are used shall consider the movement certificate EUR.1, the invoice declaration or the statement on origin.

² The certificates of origin Form A must in these cases and depending on the situation, bear in box 4 one of the following remarks: “Cumul Suisse” or “Switzerland Cumulation”, “Cumul UE” or “EU Cumulation”, “Cumul Norvège” or “Norway Cumulation”, or “Cumul Turquie” or “Turkey Cumulation”. If materials originating in Switzerland, in the EU, in Norway or in Turkey are jointly used, then the corresponding remarks must be jointly entered.

Art. 27 Issuance and delivery of the certificate of origin

The certificate of origin shall be issued by the competent government body of the beneficiary country and delivered to the exporter if:

- a. it has been duly completed;
- b. the competent government body has verified the originating status of the products and the correctness of the statements in the form;
- c. the export of the originating products has taken place or is ensured; and
- d. it is intended as proof to qualify for preferential tariffs.

Art. 28 Delay for submission

¹ The certificate of origin must be submitted within ten months of the date of issuance by the competent government body of the beneficiary country to the Swiss customs authorities that will assess the products.

² The Swiss customs authorities may accept certificates of origin after the final date for submission if:

- a. the delay is caused by force majeure or exceptional circumstances; or
- b. the products concerned have been presented to them before the expiry of the delay.

Art. 29 Retrospective issuance

¹ The certificate of origin may exceptionally be issued after the export of the products to which it relates if it was not issued at the time of export because of errors or involuntary omissions or special circumstances, unless the products were exported to

³⁵ Amended by No I of the Ordinance of 23 Nov. 2016, in force since 1 Jan. 2017 (AS 2016 4959).

Switzerland before communication of the information required by Article 44 paragraph 1.³⁶

² The competent government body may issue a certificate of origin retrospectively only after verifying that the information supplied in the exporter's application complies with the export documents and that no valid certificate of origin Form A was issued when the products in question were exported.

³ Certificates of origin issued retrospectively must bear the remark "Délivré a posteriori" or "Issued retrospectively" in box 4.³⁷

Art. 30 Duplicates

¹ In the event of theft, loss or destruction of a certificate of origin, the exporter may apply to the competent government body which issued it for a duplicate made out on the basis of the application of the initial certificate of origin in its possession. The duplicate must be marked "Duplicata" or "Duplicate" in box 4 and must contain the date of issue and the serial number of the original certificate.³⁸

² In the case of duplicates, the period mentioned in Article 28, paragraph 1 starts on the day the original certificate was issued.

Art. 31 Importation by instalments

¹ If import occurs by instalments, a certificate of origin must be issued for each consignment.³⁹

² Where, at the request of the importer and on the conditions laid down by the Swiss customs authorities, dismantled or non-assembled products within the meaning of General Rule 2a of the Harmonised System falling within Sections XVI and XVII or heading nos. 7308 and 9406 of the Harmonised System are imported by instalments, a single proof of origin for the entire product must be submitted to the customs authorities on import of the first instalment.

Art. 31a⁴⁰ Time limit for the use of certificates of origin Form A

¹ The beneficiary country shall declare in writing when it will introduce the Registered Exporter (REX) system. From this date, certificates of origin Form A may only be used for 12 months thereafter.

² The deadline in paragraph 1 may be extended at the request of the beneficiary country by no more than six months.

³⁶ Amended by No I of the Ordinance of 23 Nov. 2016, in force since 1 Jan. 2017 (AS 2016 4959).

³⁷ Amended by No I of the Ordinance of 23 Nov. 2016, in force since 1 Jan. 2017 (AS 2016 4959).

³⁸ Amended by No I of the Ordinance of 23 Nov. 2016, in force since 1 Jan. 2017 (AS 2016 4959).

³⁹ Amended by No I of the Ordinance of 23 Nov. 2016, in force since 1 Jan. 2017 (AS 2016 4959).

⁴⁰ Inserted by No I of the Ordinance of 23 Nov. 2016, in force since 1 Jan. 2017 (AS 2016 4959).

Section 3: Statement on Origin

Art. 32⁴¹ Completion

¹ The statement on origin according to Annex 3 shall be completed by the exporter of the products concerned, provided the goods are originating products.

² It must be completed in English or French. It may be completed on any commercial document by which the exporter concerned and the respective goods can be identified.

³ When completing statements on origin, the following applies:

- a. A statement on origin must be completed for consignments with a total value of originating products not exceeding CHF 10,300. Registration as a Registered Exporter is not required. The ex-works price is decisive.
- b. For consignments with a total value of originating products exceeding CHF 10,300, the exporter must be registered as a Registered Exporter. The ex-works price is decisive.

Art. 33 Procedure for cumulation with originating products of Switzerland, the EU, Norway or Turkey

¹ When Article 4 paragraphs 2-5 apply, the exporter of a product from a beneficiary country in the manufacture of which materials originating in Switzerland, in the EU, in Norway or in Turkey are used, shall rely on the movement certificate EUR.1, the invoice declaration or the statement on origin submitted by the supplier of the materials.

² The proofs of origin must in these cases and depending on the situation, bear the following remark: “Cumul Suisse” or “Switzerland Cumulation”, “Cumul UE” or “EU Cumulation”, “Cumul Norvège” or “Norway Cumulation”, or “Cumul Turquie” or “Turkey Cumulation”. If materials originating in Switzerland, in the EU, in Norway or in Turkey are jointly used, then the corresponding remarks must be entered jointly.

Art. 34 Delay for submission

¹ The statement on origin must be submitted to the Swiss customs authorities within 12 months from its completion.

² The Swiss customs authorities may accept statements on origin after the final date for submission if:

- a. the delay is due to exceptional circumstances; or
- b. the products concerned have been presented to them before the expiry of the delay.

⁴¹ Amended by No I of the Ordinance of 23 Nov. 2016, in force since 1 Jan. 2017 (AS 2016 4959).

Art. 35 Subsequent completion

Notwithstanding Article 32 paragraph 3 letter b, the statement on origin may be completed after the export of the respective products.

Art. 36 Importation by instalments

¹ If import occurs by instalments, a statement on origin must be completed for each consignment.

² Where, at the request of the importer and on the conditions laid down by the Swiss customs authorities, dismantled or non-assembled products within the meaning of General Rule 2a of the Harmonised System falling within Sections XVI or XVII or heading nos. 7308 and 9406 of the Harmonised System are imported by instalments, a single statement on origin for the entire product must be submitted to the customs authorities on import of the first instalment.

Section 4: ⁴² **Replacement Statements on Origin for Registered Exporters and Duplicates of Replacement Certificates of Origin Form A****Art. 37** Principle

¹ Certificates of origin Form A and statements on origin may be replaced by Registered Exporters at any time by one or more statements on origin, if:

- a. the products to which the previous documents to be split up apply are under customs supervision; and
- b. the certificates of origin Form A are split up at the customs office which is responsible for supervising the products.

² Replacement statements on origin may be completed for originating products of beneficiary countries which are re-exported to the EU, to Norway or to Turkey.

³ Articles 32-36 apply to replacement statements on origin *mutatis mutandis*.

Art. 38 Completion of replacement statements on origin

¹ Replacement statements on origin may only be completed by Registered Exporters.

² They must bear the remark "Attestation de remplacement" or "Replacement statement".

³ Re-exporters in Switzerland shall complete one or more replacement statements on origin containing the following information:

⁴² Amended by No I of the Ordinance of 23 Nov. 2016, in force since 1 Jan. 2017 (AS 2016 4959).

- a. all particulars of the reconsigned products taken from the initial statement on origin completed in the beneficiary country or the certificate of origin Form A;
- b. the date on which the statement on origin or the certificate of origin Form A was issued in the beneficiary country;
- c. the particulars in accordance with the statement on origin completed in the beneficiary country or the certificate of origin Form A issued in the beneficiary country including references to any cumulation;
- d. the name, address and REX number of the re-exporter in Switzerland;
- e. the name and address of the consignee of the goods in the EU, in Norway or in Turkey; and
- f. the date and place of completion of the replacement statement on origin.

⁴ If a certificate of origin Form A or a statement on origin is replaced, the re-exporter shall indicate the following on the initial certificate of origin Form A or the initial statement on origin:

- a. the particulars of the replacement statement on origin;
- b. the name and address of the re-exporter in Switzerland;
- c. the name and address of the consignee in the EU, in Norway or in Turkey.

⁵ The replaced statement on origin must contain the remark "Remplacé" or "Replaced".

Art. 38a Issuance of duplicates of replacement certificates of origin Form A
Article 30 applies to duplicates of replacement certificates of origin Form A mutatis mutandis.

Section 5:⁴³ Invoice declaration

Art. 38b

¹ An invoice declaration may be completed by any exporter in a beneficiary country which has not yet completed the introduction of the REX system. The declaration may only be completed for consignments with a total value of originating products not exceeding CHF 10,300. The ex-works price is decisive.

² Moreover, for the completion of the invoice declaration the following applies:

- a. The declaration must be completed by the exporter and bear its original signature.
- b. The declaration must be completed in French or English according to the text of Annex 4.

⁴³ Amended by No I of the Ordinance of 23 Nov. 2016, in force since 1 Jan. 2017 (AS 2016 4959).

- c. In the case of cumulation with products originating in Switzerland, the EU, Norway or Turkey, Article 26 applies *mutatis mutandis*.
 - d. At the request of the customs authorities or other governmental bodies of the exporting country, the exporter must submit all appropriate documents proving the originating status of the products concerned.
 - e. The exporter shall keep a copy of the declaration and of the proofs of origin for at least three years.
- ³ Article 28 applies *mutatis mutandis*.

Section 6:⁴⁴

Special Provisions for Imports from Beneficiary Countries which belong to a Regional Group

Art. 38c Exports from a member state of a regional group to another member state in the same regional group

The proof of the originating status of goods exported from a member state of a regional group to another member state in the same regional group shall be provided to the customs authorities or other governmental bodies of the importing country by submitting:

- a. a certificate of origin Form A issued by the customs authorities or other governmental bodies of the beneficiary country;
- b. an invoice declaration completed in the beneficiary country in accordance with Article 38*b*; or
- c. a statement on origin completed in the beneficiary country according to Article 32.

Art. 38d Exports from a member state of a regional group to Switzerland

¹ The proof of the originating status of goods which are exported to Switzerland in the context of regional cumulation from a member state of a regional group shall be provided to the Swiss customs authorities by submitting:

- a. a certificate of origin Form A issued by the customs authorities or other governmental bodies in the beneficiary country;
- b. an invoice declaration completed in the beneficiary country in accordance with Article 38*b*; or
- c. a statement on origin completed in the beneficiary country according to Article 32.

⁴⁴ Amended by No I of the Ordinance of 23 Nov. 2016, in force since 1 Jan. 2017 (AS 2016 4959).

² The proofs of origin according to paragraph 1 may only be issued if valid proofs of origin according to Article 38c are present in the beneficiary country from which an originating product is to be exported to Switzerland.

³ Paragraphs 1 and 2 apply regardless of whether the originating product dispatched to Switzerland underwent working or processing in the last exporting country.

Chapter 5: Administrative Assistance and Administrative Cooperation

Section 1: Administrative Assistance

Art. 39 Subsequent verification of proofs of origin

¹ The subsequent verification of proofs of origin shall be carried out at random or whenever the Swiss customs authorities have doubts as to the authenticity of such documents or the correctness of the statements made about the origin of the products concerned.⁴⁵

² In both cases, the Swiss customs authorities shall send a copy of the certificate of origin Form A, the statement on origin or the invoice declaration either to the competent governmental body of the beneficiary country or to its diplomatic representation in Switzerland. In the case of replacement certificates of origin Form A or a replacement statement on origin, they shall return the copy to the customs authorities of the transit country in which the replacement certificate of origin or the replacement statement on origin was issued or completed.⁴⁶

³ If the invoice or a copy has been submitted, it shall be attached to the copy of the proof of origin, together with all other available documents.

⁴ The Swiss customs authorities shall forward to the competent governmental body of the beneficiary country or the customs authorities of the transit country any information that has been obtained suggesting that the information given in the proof of origin is incorrect.

⁵ The reply from the competent governmental body must allow a decision to be taken on whether or not the proof of origin whose authenticity or correctness has been questioned applies to the products actually exported and whether the conditions of this Ordinance have been complied with.⁴⁷

⁶ In the case of certificates of origin Form A issued in accordance with Article 26, or statements on origin completed in accordance with Article 32 or invoice declarations completed in accordance with Article 38b paragraph 2 letter c, the reply shall in-

⁴⁵ Amended by No I of the Ordinance of 23 Nov. 2016, in force since 1 Jan. 2017 (AS 2016 4959).

⁴⁶ Amended by No I of the Ordinance of 23 Nov. 2016, in force since 1 Jan. 2017 (AS 2016 4959).

⁴⁷ Amended by No I of the Ordinance of 23 Nov. 2016, in force since 1 Jan. 2017 (AS 2016 4959).

clude a photocopy or a copy of the movement certificate EUR.1 presented, the statement on origin presented or the invoice declaration presented.⁴⁸

Art. 40 Deadlines and procedures

¹ If the Swiss customs authorities have not received a reply after six months or after eight months in the case of replacement proofs of origin or if the answer does not allow a decision to be made on the authenticity of the document concerned or on the factual origin of the products, then they shall send a second request to the competent governmental body of the beneficiary country or to the customs authorities of the transit country.⁴⁹

² If the Swiss customs authorities still have not received a reply within four months from the date of the second request, or if the reply does not contain sufficient information to determine the authenticity of the document in question or the factual origin of the products, the preferential tariff treatment will be denied.

³ If the Swiss customs authorities can prove that the document concerned is counterfeit or has been falsified or the indicated origin of the products is untrue, even if the competent governmental body of the beneficiary country confirms the authenticity of the proof of origin and the information contained therein, the preferential tariff treatment will be denied. The competent governmental body of the beneficiary country will be informed accordingly.

⁴ During the period of subsequent verification, the running of the customs prescription period is suspended.

Art. 41⁵⁰ Provisional assessment

If the granting of preferential tariff treatment is suspended until the result of the subsequent verification has arrived, the products can be cleared at the normal rate and be released for free circulation in Switzerland.

Art. 42 Subsequent verification of proofs of origin between member states of the same regional group

The provisions of this chapter apply *mutatis mutandis* to the subsequent verification of proofs of origin between member states of the same regional group.

⁴⁸ Amended by No I of the Ordinance of 23 Nov. 2016, in force since 1 Jan. 2017 (AS 2016 4959).

⁴⁹ Amended by No I of the Ordinance of 23 Nov. 2016, in force since 1 Jan. 2017 (AS 2016 4959).

⁵⁰ Amended by No I of the Ordinance of 23 Nov. 2016, in force since 1 Jan. 2017 (AS 2016 4959).

Art. 43⁵¹ Administrative assistance for proofs of origin issued in Switzerland

¹ The Swiss customs authorities shall provide the EU, Norway and Turkey with administrative assistance in the subsequent verification of replacement certificates of origin Form A and replacement statements on origin issued in Switzerland.

² They shall provide beneficiary countries and the EU, Norway and Turkey with administrative assistance in subsequent verification of movement certificates EUR.1, invoice declarations and statements on origin issued in Switzerland.

³ The provisions of this chapter apply mutatis mutandis to the procedure and the scope of administrative assistance.

Section 2: Administrative Cooperation

Art. 44⁵² Communication from the competent governmental bodies and submission of specimens impressions of stamps

¹ The beneficiary countries shall inform Switzerland of the following:

- a. the names and addresses of the competent governmental bodies which are responsible for the issuance of certificates of origin Form A;
- b. specimen impressions of stamps used by these authorities for the issuance of certificates of origin Form A;
- c. the names and addresses of the competent governmental bodies which are responsible for the subsequent verification of certificates of origin Form A, of invoice declarations and of statements on origin.

² Beneficiary countries which are listed in Switzerland's Generalised System of Preferences (GSP) but not in that of the EU or Norway shall inform the Federal Customs Administration of the name and address of the relevant authority which is authorised in their territory to register exporters in the REX system and manage the corresponding data. This authority must be part of the governmental authorities of the beneficiary country or operate under the responsibility of the government.

³ For reporting the information in accordance with paragraph 2, beneficiary countries which in addition to the Swiss GSP are also listed in the EU GSP shall send the name and address of the competent authority in their territory to the EU..

⁴ Beneficiary countries which in addition to the Swiss GSP are also listed in Norway's GSP but not in the EU GSP shall send the information in accordance with paragraph 2 to the Federal Customs Administration or to the Norwegian Customs Administration.

⁵ Beneficiary countries shall inform Switzerland immediately of any changes related to the information in paragraphs 1 and 2.

⁵¹ Amended by No I of the Ordinance of 23 Nov. 2016, in force since 1 Jan. 2017 (AS 2016 4959).

⁵² Amended by No I of the Ordinance of 23 Nov. 2016, in force since 1 Jan. 2017 (AS 2016 4959).

Art. 45 Obligations of the beneficiary countries

¹ Switzerland shall grant the preferential tariff treatment only for originating products of those beneficiary countries which comply with or ensure compliance with the rules concerning the origin of the products, the issue of certificates of origin Form A, the requirements for the completion of invoice declarations, the requirements for the completion of statements on origin and administrative cooperation.⁵³

² If the processes for subsequent verification or any other available information appear to indicate that the provisions of this Ordinance are not respected, Switzerland shall grant preferential tariff treatment only if the beneficiary country carries out of its own accord or at Switzerland's request appropriate inquiries or ensures that these inquiries are conducted with due urgency to identify and prevent such contraventions.

³ To ensure the correct application of Switzerland's GSP, beneficiary countries shall commit themselves to:

- a. setting up administrative structures and systems which are needed for the implementation and administration of the regulations and processes set out in this Ordinance in the country concerned and where appropriate to introducing the necessary requirements to apply cumulation;
- b. ensuring that their competent authorities cooperate with the Swiss customs authorities.

⁴ The cooperation mentioned in paragraph 3, letter b consists of:

- a. providing support as requested by the Swiss customs authorities when verifying that Switzerland's GSP is being properly managed in the country concerned, in particular during verification visits;
- b. examining the originating status of products and compliance with the requirements set out in this section, including where applicable the verification visits requested by the Swiss customs authorities within the scope of subsequent verifications without prejudice to Articles 39-42.

⁵ The beneficiary countries shall inform Switzerland of the commitments in accordance with paragraph 3.

Art. 46 Retention of origin documentation

¹ For the subsequent verification of certificates of origin Form A, the competent governmental body of the beneficiary country shall retain copies of the certificates of origin and where applicable the export documents for at least three years.

² For the subsequent verification of invoice declarations and statements on origin, the exporters in the beneficiary country shall retain copies of the declarations and the

⁵³ Amended by No I of the Ordinance of 23 Nov. 2016, in force since 1 Jan. 2017 (AS 2016 4959).

documents proving the originating status and where applicable the export documents for at least three years.⁵⁴

Chapter 6: Final Provisions

Art. 47 Implementation

The Federal Customs Administration is responsible for the implementation.

Art. 48 Annulment of previous legislation

The Ordinance of 17 April 1996⁵⁵ on Rules of Origin for Preferential Tariffs for Developing Countries is annulled.

Art. 49 Entry into force

This Ordinance enters into force on 1 May 2011.

⁵⁴ Amended by No I of the Ordinance of 23 Nov. 2016, in force since 1 Jan. 2017 (AS **2016** 4959).

⁵⁵ [AS **1996** 1540, **1998** 2035, **2004** 1451, **2008** 1833 Annex No 4]

Annex 1
(Article 6)

List of working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status

The list of working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status is available online using the following path:

www.unctad.org > Themes > Trade Agreements and Negotiations > Generalized System of Preferences > [Handbook on the Generalized System on Preferences Scheme of Switzerland](#) > Annex 4

*Annex 2*⁵⁶
(Article 21 paragraph 1 letter a)

Certificate of origin Form A

The text of the certificate of origin Form A is available online using the following path:

www.unctad.org > Themes > Trade Agreements and Negotiations > Generalized System of Preferences > [Sample of Form A](#)

⁵⁶ Amended by No II of the Ordinance of 23 Nov. 2016, in force since 1 Jan. 2017 (AS 2016 4959).

Annex 3⁵⁷

(Article 21 paragraph 1 letters c and d and paragraph 2 and Article 32 paragraph 1)

Statement on origin

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

French version:

L'exportateur ...⁵⁸ (Numéro d'exportateur enregistré ...) des produits couverts par le présent document déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle ...⁵⁹ au sens des règles d'origine du Système des préférences tarifaires généralisées de la Suisse et que le critère d'origine satisfait est ...⁶⁰.

English version:

The exporter ...⁶¹ (Number of Registered Exporter ...) of the products covered by this document declares that, except where otherwise clearly indicated, these products are of ...⁶² preferential origin according to the rules of origin of the Generalised System of Preferences of Switzerland and that the origin criterion met is⁶³

⁵⁷ Amended by No II of the Ordinance of 23 Nov. 2016, in force since 1 Jan. 2017 (AS 2016 4959).

⁵⁸ Instead of providing the name and full address, reference can be made to this information in another part of the commercial document.

⁵⁹ The origin of the goods should be indicated, i.e. the Swiss origin or that of the beneficiary country.

⁶⁰ 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".

⁶¹ Instead of providing the name and full address, reference can be made to this information in another part of the commercial document.

⁶² The origin of the goods should be indicated, i.e. the Swiss origin or that of the beneficiary country.

⁶³ 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).

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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".

*Annex 4*⁶⁴
(Article 38b paragraph 2 letter b)

Invoice declaration

The invoice declaration, the wording of which is reproduced below, must be made out in accordance with the footnotes. The foot notes themselves must not be reproduced.

French version:

L'exportateur des produits couverts par le présent document déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle ...⁶⁵ au sens des règles d'origine du Système généralisé de préférences tarifaires de la Suisse.

English version:

The exporter of the products covered by this document declares that, except where otherwise clearly indicated, these products are of preferential ...⁶⁶ origin according to the rules of origin of the Generalized System of Preferences of Switzerland.

(Place and date)⁶⁷

(Signature of the exporter, in addition
the name of the person signing in clear
script)

⁶⁴ Amended by No II of the Ordinance of 23 Nov. 2016, in force since 1 Jan. 2017 (AS 2016 4959).

⁶⁵ The origin of the goods should be indicated, i.e. the Swiss origin or that of the beneficiary country.

⁶⁶ The origin of the goods should be indicated, i.e. the Swiss origin or that of the beneficiary country.

⁶⁷ These indications may be omitted if the information is contained on the invoice itself.

*Annex 5*⁶⁸
(Article 13 paragraph 2)

Goods which are excluded from regional cumulation

HS heading	Goods description according to HS
Section XI (Chapters 50-63)	Textiles and textile articles
6401	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes
6402	Other footwear with outer soles and uppers of rubber or plastics
6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather
6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials
ex 6405	Other footwear with outer soles of leather, composition leather, rubber or plastics

⁶⁸ Amended by No II of the Ordinance of 23 Nov. 2016, in force since 1 Jan. 2017 (AS **2016** 4959).

Annex 6⁶⁹
(Article 13 paragraph 3)

List of regional groups to which Switzerland grants regional cumulation

Designation of the regional group	Member states of the regional group
Association of South East Asian Nations (ASEAN)	Indonesia, Cambodia, Laos, Malaysia, Myanmar, the Philippines, Thailand and Vietnam

The ASEAN member states of Brunei Darussalam and Singapore do not benefit from regional cumulation as they are not beneficiary countries.

⁶⁹ Amended by No II of the Ordinance of 23 Nov. 2016, in force since 1 Jan. 2017 (AS 2016 4959).