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GOVERNMENT NOTICES

SOUTH AFRICAN REVENUE SERVICE**No. R. 1096****21 December 2012****CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR/112)**

Under sections 46, 46A, 49A, 49B and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R.1874 of 8 December 1995 are amended to the extent set out in the Schedule hereto.



**GEORGE NGAKANE VIRGIL MAGASHULA
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

SCHEDULE

(a) By the insertion in paragraph (c) of rule 46A1.01, after "Republic of South Africa" in the list of "beneficiary sub-Saharan African countries" of the following:

"Republic of South Sudan (South Sudan)";

(b) By the substitution in the rules for section 46A for Part 2 of the following heading and rules:

"Non-reciprocal preferential tariff treatment under the Generalised System of Preferences (GSP) granted to developing countries by the European Union

46A2.01 (a) The rules numbered 46A2 are –

- (i) rules contemplated in sections 46(4)(b) and 46A(4)(b) in respect of the enactments of the European Union relating to the Generalised System of Preferences (GSP) wherein is prescribed the origin and other requirements in terms of which goods exported from a

developing country (which includes the Republic) will qualify for preferential tariff treatment on importation into the European Union;

- (ii) substituted as a result of –
- (aa) amendments to Commission Regulation (EEC) No. 2454/93 regulating the application of the GSP by Commission Regulation (EU) No. 1063/2010 and the replacement of “Community” by “European Union”;
 - (bb) the GSP no longer being applied between Switzerland and the Republic; and
 - (cc) separate provision being made in the rules numbered 46A5 for the GSP granted by Norway.

(b) The enactments to which these rules relate are the following:

Commission Regulation (EU) No. 1063/2010 of 18 November 2010 amending Commission Regulation (EEC) No. 2454/93 which states the extent of the amendment as follows:

Article 1

Commission Regulation (EEC) No. 2454/93 is amended as follows:

(1) In Part 1, Title IV, Chapter 2, Articles 66 to 97 are replaced by the following:

Commission Regulation (EU) No. 1063/2010 provides for the amendments under the following headings:

- Section 1 – Generalised system of preferences
- Sub-section 1 – General provisions – Articles 66 to 71
- Sub-section 2 – Definition of the concept of originating products – Articles 72 to 83
- Sub-section 3 – Cumulation – Articles 84 to 88
- Sub-section 4 – Derogations – Article 89
- Sub-section 5 – Procedures at export in the beneficiary country – Articles 90 to 96
- Sub-section 6 – Procedures at release for free circulation in the European Union – Article 97 to 97f
- Sub-section 7 – Control of Origin – Article 97g to 97h
- Sub-section 8 – Other provisions – Article 97i to 97j,

(Sub-sections 5 to 7 and sub-section 8 (Article 97j(2), point (8) and point (9)) will apply from 1 January 2017 in terms of paragraph 3 of

Article 3 of Regulation (EU) No. 1063/2010 and those sub-sections are not otherwise referred to in these rules.)

- (2) In Part 1, Title IV, Chapter 2, the following Section 1A is inserted:
- Section 1A – Procedures and methods of administrative co-operation applicable until the application of the registered exporter system
 - Sub-section 1 – General principles – Article 97k
 - Sub-section 2 - Procedures at export in the beneficiary country – Article 97l to 97m
 - Sub-section 3 - Procedures at release for free circulation in the European Union – Article 97n to 97r
 - Sub-section 4 – Methods of administrative cooperation – Article 97s to 97u
 - Sub-section 5 – Procedures for the purpose of bilateral cumulation – Article 97v
 - Sub-section 6 – Ceuta and Melilla – Article 97w
 - Annex I – Annex 13a – Introductory notes and list of working or processing operations which confer originating status (referred to in Article 76(1) –
 - Part 1 – Introductory Notes
 - Part 2 – List of working or processing operations which confer originating status
 - Annex II – Annex 13b – Materials excluded from regional cumulation (referred to in Article 86(3))
 - Annex III – Annex 13c – Application to become a registered exporter (referred to in Article 92) – Not applicable until 1 January 2017
 - Annex IV – Annex 13d – Statement on origin (referred to in Article 95(3)) – not applicable until 1 January 2017
 - Annex 14 - a reference in Notes 1 and 3 to Articles 69 and 100 is replaced by Article 100
 - Annex V – Certificate of Origin Form A (Annex 17 of Commission Regulation (EEC) No. 2454/93 is amended)
 - Annex VI – Invoice declaration (Annex 18)(referred to in Article 97m(3))

- Annex 21 (to Commission Regulation (EEC) No. 2454/93) –
Movement Certificate EUR 1 and relevant applications

Council Regulation (EC) No. 732/2008 applying a scheme of generalised tariff preferences for the period from 1 January 2009 to 31 December 2011

Regulation (EU) No. 512/2011 of the European Parliament and of the Council of 11 May 2011 (This Regulation replaced the words “31 December 2011” in Article 32(2) of Council Regulation (EC) No. 732/2008 by the words “31 December 2013 or until a date laid down by the next Regulation, whichever is the earlier”)

Statements on a Council Regulation applying a scheme of generalised tariff preferences for the period 1 January 2009 to 31 December 2011 (Council Regulation (EC) No. 732/2008 of 22 July 2008)

The European Union’s Rules of Origin for the Generalised System of Preferences: A Guide for Users (which in Appendices contains the following:

A Guide for Users

The Guide consists of sections 1 to 10 and the following Appendices:

- Appendix I - Contents, text of the brochure, with the list of beneficiary countries
- Appendix II - The legal texts
- Appendix III - The list of qualifying operations and the introductory notes (Annex 13a)
 - The list of materials excluded from regional cumulation (Annex 13b)
 - The list of workings excluded from GSP regional cumulation (Annex 16)
- Appendix IV - Documents related to proofs of origin:
 - Application to become a registered exporter (Annex 13c)
 - Statement of origin (Annex 13d)
 - Certificate of origin Form A (Annex 17)
 - Invoice Declaration (Annex 18)
 - Movement Certificate EUR 1 (Annex 21)

(A 'Notice to Readers' on the cover page of the Guide states – "This Guide aims to assist readers in their understanding of the rules, but is not itself the law. The sole legal provisions are those contained in the regulations duly adopted by the European Union.)

Notes to paragraph (b) on Commission Regulation (EU) No. 1063/2010:

(1) Paragraphs 3, 4 and 5 of Article 3 provide:

3.3 Subject to paragraph 4 of this Article, point (1), insofar as it relates to Articles 68 to 71, 90 to 97i and 97j(2), point (8) and point (9) of Article 1 shall apply from 1 January 2017.

3.4 Beneficiary countries which are not in a position to implement the registered exporter system on the date specified in paragraph 3 and which make a written request to the Commission before 1 July 2016 or in relation to which in accordance with the second paragraph of Article 2 the Commission has proposed adjustments, may continue to apply the provisions set out in Title IV Chapter 2, Section 1A and Annexes 17 and 18 of Commission Regulation (EEC) No. 2454/93, as amended by this Regulation, until 1 January 2020.

3.5 Point (2) of Article 1 shall apply until the date specified in paragraph 3 or, for the beneficiary countries referred to in paragraph 4, until the date specified in paragraph 4.

(2) Subsection 4 of Section 1 provides for derogations in Article 89. In terms of Article 89 a temporary derogation from the provisions of Section 1 (stated as "this section", which means Articles 67 to 97w) may be granted by the Commission to a beneficiary country on own initiative or in response to a request from a beneficiary country in the circumstances and on the conditions specified in the Article.

(3) The Regulations and Guide for Users are available on the European Commission's official website

http://ec.europa.eu/taxation_customs/customs/customs_duties/rules_origin/preferential/article_839_en.htm.

- (4) Article 1, under Title 1, Common Provisions of the Consolidated Versions of the Treaty on European Union and the Treaty on the Functioning of the European Union provides in the treaty establishing the European Union that the European Union (therein called "the Union") "shall replace and succeed the European Community". (The treaty came into force on 1 December 2009).
- (c) Any expression used in the rules with reference to any enactment shall, unless the context otherwise indicates, have the meaning assigned thereto in the said enactments, or relevant provisions of the Act or as defined in these rules.
- (d) (i) Where any rule reflects an alphabetical prefix or alphabetical prefixes and a number or numbers in brackets in any heading to or part of a rule, such a reference refers to enactments and their numbers of the European Union, for example –
- “CRA 66” CRA followed by a number refers to the relevant article of Commission Regulation (EU) No 1063/2010, amending Commission Regulation (EEC) No 2454/93.).
- (ii) These references are merely quoted to facilitate tracing relevant provisions of an enactment and exporters are cautioned to study each enactment as a whole and in context to verify requirements in each case and not to rely solely on such references.
- (e) In the application of provisions of the Act to any enactment –
- (i) the following expressions in the definitions of an enactment shall have the meanings assigned thereto in this paragraph –
- “chapters and headings” means the chapters and headings (four-digit codes) of Part 1 of Schedule No. 1;
- “customs value” means the value of imported goods calculated or determined in accordance with the provisions of sections 65, 66, 67 and 74A; and

“Harmonized System” or “HS” or “Harmonized Commodity Description and Coding System” means, for the purposes of any meaning ascribed to the expression in any provision of origin in any enactment or these rules, the provisions of Part 1 of Schedule No. 1, except national subheadings or additional section and chapter notes and the rates of duty, applicable to the classification of any goods in any chapter or heading or subheading, and for the purposes of interpretation of Part 1 of Schedule No. 1, includes application of the Explanatory Notes to the Harmonized System as required in terms of section 47(8)(a);

- (ii) the following expressions in an enactment shall have the meanings assigned thereto in this paragraph –

(aa) “authority or authorities”, “competent authorities”, “customs authorities” or “governmental authorities” means, with effect from the date these rules come into operation, the Commissioner, or in accordance with any delegation in these rules, the Senior Manager: Trade Administration in the Customs Division of the South African Revenue Service, the Controller or any other officer;

“beneficiary country” or “GSP beneficiary country” (except when referring to benefits for a least developed country) or “developing country” includes the Republic;

“bilateral cumulation” means a system that allows products which according to Commission Regulation (EU) No. 1063/2010 originate in the European Union, to be considered as originating materials in a beneficiary country when they are further processed or incorporated into a product in that beneficiary country (definition in Article 67);

“certificate of origin Form A” or “Form A” means the Generalised System of Preferences, Certificate of Origin (combined declaration and certificate) Form A included in the enactments of the European Union specified in paragraph (b),

which is issued in a beneficiary country as proof of origin and of which numbered sets are provided by the South African Revenue Service as stated in these rules and a specimen is published in the annex hereto;

“European Union” means the European Union and its Member States:

The Republic of Austria;

The Kingdom of Belgium;

The Republic of Bulgaria;

The Republic of Cyprus;

The Czech Republic;

The Kingdom of Denmark, except the Farce Islands and Greenland;

The Republic of Estonia;

The Republic of Finland;

The French Republic, except the overseas territories and ‘*collectivités territoriales*’, but including the territory of the Principality of Monaco (as defined in the Customs Convention signed in Paris on 18 May 1963);

The Federal Republic of Germany, except the Island of Helgoland and the territory of Buesingen (Treaty of 23 November 1964 between the Federal Republic of Germany and the Swiss Confederation), but including the Austrian territories of Jungholz (Treaty of 3 May 1868) and Mittelberg (Treaty of 2 December 1890);

The Hellenic Republic (Greece);

The Republic of Hungary;

The Republic of Ireland;

The Italian Republic, except the municipalities of Livigno and Campione d’Italia and the national waters of Lake Lugano which are between the bank and the political frontier of the area between Ponte Tresa and Porto Ceresio, but including the territory of the Republic of San Marino (as defined in the Convention of 31 March 1939);

The Republic of Latvia;

The Republic of Lithuania;

The Grand Duchy of Luxembourg;
The Republic of Malta;
The Kingdom of the Netherlands in Europe;
The Republic of Poland;
The Portuguese Republic;
The Kingdom of Sweden;
Romania;
The Republic of Slovenia;
The Slovak Republic;
The Kingdom of Spain, except Ceuta and Melilla;
The United Kingdom of Great Britain and Northern Ireland and
of the Channel Islands and the Isle of Man;

“GSP” means the Generalised System of Preferences as in operation in the European Union in terms of which non-reciprocal preferential tariff treatment is granted to goods originating in beneficiary countries which include the Republic;

“GSP goods” means goods exported or in the case of a producer, goods produced for export from the Republic for the purposes of obtaining the benefits of preferential tariff treatment on importation into the European Union;

“Member State” means a State which is a member of the European Union;

“Movement Certificate EUR 1” in respect of GSP goods means, the form of which a specimen is published in Annex 21 of Commission Regulation (EEC) No 2454/93 and which is issued by a Member State of the European Union as proof of the originating status of goods exported to the Republic for the purposes of the GSP;

“origin”, “originate”, “originating status” and cognate expressions, relate to, unless the context otherwise indicates, the origin of goods determined in terms of any provision of origin contemplated in an enactment;

“preferential tariff treatment” shall have the meaning assigned thereto in section 46A(1);

(bb) For the purposes of CRA 75 –

“company” means a company contemplated in the Companies Act, No. 71 of 2008;

“registered” or “sail under the flag of a GSP beneficiary country” or “beneficiary country” includes “registered” or “of South African nationality” as contemplated in the Merchant Shipping Act, No. 57 of 1951;

“seabed” and “below the seabed” means “the bed of the sea and the subsoil thereof” included in the definition of “sea” in section 1 of the Maritime Zone Act, No. 15 of 1994;

“territorial sea” means the territorial waters as defined in section 4 of the Maritime Zone Act, No. 15 of 1994.

(iii) the expression –

“enactment” means an enactment as defined in section 46A(1) and includes any legislative enactment specified in paragraph (b), any amendment thereof or any directive in connection therewith issued by the European Union;

“exporter” means a registered exporter as contemplated in section 46A(6);

“goods” as used in these rules means depending on the context, “goods” or “products” or “materials” as defined in an enactment;

“list rule” means 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 as contained in the enactments;

"manufacturer" means a registered manufacturer as contemplated in section 46A(6) and includes, depending on the context, a "producer";

"producer" means a registered producer as contemplated in section 46A(6) and includes a person that breeds and raises any animals, mines any minerals and grows and harvests any products and depending on the context, any person that manufactures, processes or assembles goods or any combination thereof;

"relevant enactment" means an enactment of the European Union;

"SACU" means the Southern African Customs Union of which the members are the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia, the Kingdom of Swaziland and the Republic of South Africa; and

"Republic" means the Republic of South Africa.

- 46A2.02 (a) Subject to section 3(2), any power, duty or function contemplated in sections 46(4)(d) and 46A(4) is delegated to the extent specified in these rules to the Senior Manager: Trade Administration in the Customs Division of the South African Revenue Service, the Controller or the Officer: Origin Administration or any officer designated to exercise such power or perform such duty or function.
- (b) For the purposes of paragraph (a) any Officer: Origin Administration or any other officer authorised by the Senior Manager: Trade Administration or by any Controller may exercise any power or duty or function conferred or imposed on customs authorities in any enactment or on any officer in terms of any other provision of this Act for the purpose of verification of the originating status of goods or the fulfilment of the other requirements of such enactment.

- 46A2.03 Any reference in any enactment or any rule or form relating to the Generalised System of Preferences granted by the Community must be regarded as referring to the Generalised System of Preferences granted by the European Union.
- 46A2.04 Registration of exporter and producer
For the purposes of section 46A(6) and section 59A –
- (a) every exporter and producer of GSP goods shall be registered and shall submit to the Commissioner a completed form DA 185 and the relevant annexure in the case of –
 - (i) an exporter, Annexure DA 185.4A2 and form DA 46A.01 incorporated in Section C thereof;
 - (ii) a producer, Annexure DA 185.4A7 and form DA 46A.02 incorporated in Section A thereof;
 - (b) if the exporter is also the producer of the goods concerned, application for registration as exporter, as well as a producer, must be so submitted.
- 46A2.05 Exporters must ascertain precise qualifying requirements and extent of benefit from importer or customs authority in the European Union.
- (a)
 - (i) The enactments of the European Union referred to in these rules have been obtained from the internet.
 - (ii) These enactments are included on the South African Revenue Service (SARS) website and copies are available at the offices of Controllers where certificates of origin are issued.
 - (b) Care must therefore be exercised in applying any provision and the South African Revenue Service cannot warrant that the enactments are free from errors or up to date or otherwise complete and having regard to the provisions of section 46A(7), it is the duty of exporters to ascertain particulars or confirmation of the precise qualifying requirements and the extent of any benefit from the importer or the customs authority in the Member State of the European Union to which the goods are exported.

Rules relating to enactments of the European Union prescribing requirements concerning the origin and proof of origin in respect of goods exported from beneficiary countries

Sub-section 1 – General Provisions

Definitions (CRA 67)

46A2.06 The definitions apply to Section 1 and Section 1A and therefore relate to the contents of Articles 68 to 97W and Annexes 13a, 13b, 13d, 17, 18 and 21, but not all are of relevance for the purposes of these rules as certain of the provisions will only apply from 1 January 2017 as stated in Article 3.3 of Commission Regulation (EU) No. 1063/2010.

Sub-section 2 – Definition of the concept of originating products (CRA 72 to 83)

- 46A2.07 (a) In terms of the relevant enactments the basic requirements for a product to be regarded as originating in a GSP beneficiary country are that it must be –
- (i) wholly obtained in that country; (CRA 72 and CRA 75)
 - (ii) obtained in that country in the manufacture of which products other than those referred to in subparagraph (i) are used, provided that the said product has undergone sufficient working or processing; (CRA 72 and CRA 76, Annex 13a)
- (b) An originating product is eligible, on importation into the European Union to benefit from the relevant tariff preference, provided –
- (i) Products declared for release for free circulation in the European Union are the same products as exported from the Republic in respect of which conditions for compliance and evidence that may be required are specified in Article 74 and rule 46A2.16;
 - (ii) a valid Certificate of Origin Form A is submitted or an invoice declaration is produced; and
 - (iii) the customs administration (or other government authority) of a beneficiary country assists the customs authorities of Member States of the European Union to verify (when required) the authenticity of

the document or the accuracy of the information regarding the origin of the product.

- (c) For the purpose of these requirements –
- (i) exporters and producers (as defined) must ensure that proper records are kept to prove the originating status of goods exported (whether on completion of Certificate of Origin Form A or an invoice declaration) under the GSP scheme as specified in these rules;
 - (ii) exporters must produce a duly completed application form and submit the necessary supporting documents proving the originating status of the goods concerned when applying for certification of Form A.

46A2.08 Products wholly obtained in a GSP beneficiary country (CRA 75)

Goods wholly obtained must be so described on Certificate of Origin Form A or any invoice declaration and any clearance for export, for example, “coal (wholly obtained)”.

46A2.09 Products sufficiently worked or processed (CRA 67 (relevant definitions), CRA 72, CRA 76, CRA 77, CRA 80 to CRA 83 and Annex 13a)

Certain derogations from Article 76 are allowed to the extent and subject to the exclusions and conditions specified in Article 79.

46A2.10 Insufficient working or processing (CRA 78)

Any record kept to prove the originating status of goods exported shall reflect the nature of the working or processing carried out to distinguish sufficient and insufficient working.

46A2.11 Unit of qualification (CRA 80)

No rule.

46A2.12 Accessories, spare parts and tools (CRA 81)

No rule.

46A2.13 Sets (CRA 82)

Any proof of origin kept of goods exported shall contain sufficient details for verification of the heading and other characteristics of the goods for the purposes of application of the relevant provisions of origin.

46A2.14 Goods for which origin need not be determined if used in manufacture (CRA 83)
No rule.

46A2.15 Re-importation of goods (CRA 73)

(a) For the purpose of application of the relevant enactments "exported" includes goods removed from the Republic to any other SACU country.

(b) When entering any goods under rebate of duty for which originating status as contemplated in any relevant enactment is claimed on re-importation from any country including a SACU country, it must be proved for the purposes of entry under item 409.00 of Schedule No. 4 that the goods returned –

(i) are the same as those which were exported;

(ii) have not undergone any operations beyond that necessary to preserve them in good condition while in that country or while being exported.

46A2.16 Originating products exported from a beneficiary country declared for release for free circulation in the European Union (CRA 74)

(a) The provisions of this rule apply with the necessary changes to the import of goods into the Republic for the purposes of the provisions of rule 46A2.17 (cumulation).

(b) Goods declared for release for free circulation in the European Union –

(i) must be the same goods as exported from the beneficiary country in which they are considered to originate;

(ii) must not have been altered, transformed in any way or subject to operations other than operations to preserve them in good condition prior to be declared for release for free circulation.

- (c) Storage of goods or consignments and splitting of consignments exported to the European Union may take place when carried out under the responsibility of the exporter or a subsequent holder of the goods and the goods remain under customs provision in the country or countries of transit.
- (d) (i) An exporter, if required, should be able to furnish evidence, as may be applicable, to the importer in so far as the provisions relate to the export of the goods, that the requirements of paragraphs (a), (b) and (c) have been complied with, which may include contractual transport documents, or any evidence relating to the marking or numbering of the goods or the goods themselves.
- (ii) Where goods have been removed in transit through a third country documents regarding the movement of those goods may include a declaration by the exporter supported by a statement from the customs authorities of the country concerned substantiating the statement of the exporter.
- (e) "A contractual transport document" may include a through bill of lading or air waybill indicating a contract for the carriage of goods to or from the country concerned from or to the Republic.
- (f) The exporter must, if required, produce such evidence to the Controller together with the application for issue of Certificate of Origin Form A, completed Form A and other prescribed export documents.

Sub-section 3 - Cumulation

46A2.17 The enactments provide for the following cumulation procedures not included in these rules:

- (a) (i) Article 84, 88(1)(a), paragraph 4 of Article 95, paragraph 5 of Article 97m and Article 97v apply in respect of bilateral cumulation.
- (ii) Bilateral cumulation allows that products originating in the European Union which are exported to a GSP beneficiary country and which are subject to working or processing there going beyond the processes regarded as insufficient working or processing (CRA 78)

- are regarded as originating in that GSP beneficiary country (CRA 84).
- (iii) (aa) regional cumulation (CRA 86 and 87) applies to four separate regional groups, not including the Republic;
 - (bb) cumulation between beneficiary countries and Norway, Switzerland and Turkey considered as materials originating in a beneficiary country (Article 85);
 - (cc) extended cumulation at the request of a beneficiary country (Article 86 (paragraphs 7 to 9)).
- (b) In terms of Article 97v evidence of the originating status of European Union products must be furnished by either –
- (i) the production of movement certificate EUR 1; or
 - (ii) the production of an invoice declaration referred to in rule 46A2.24 which may be made out –
 - (aa) by an exporter for consignments containing products of which the total value does not exceed EUR 6 000; or
 - (bb) irrespective of the value of the products, by an approved European Union exporter.
- (c) (i) Where goods are exported from the European Union to the Republic for working or processing, the form EUR 1 must reflect the endorsement “GSP Beneficiary Country” and “European Union” in Box 2 of the form. (CRA 97v, paragraph 2)
- (ii) On importation of goods into the Republic for cumulation purposes, the import clearance must be endorsed with the movement certificate EUR 1 number and date or to the effect that the importer is in possession of an invoice declaration.
- (d) (i) Whenever originating status is claimed for any product in which materials originating in the European Union have been incorporated the exporter shall, in addition to any other documentation that may be elsewhere specified in these rules, keep available for inspection all appropriate records to prove compliance with the conditions for cumulation.

- (ii) The statement of origin made out by the exporter must contain the indication "EU cumulation" in Box 4 as specified in rule 46A2.20.

- (e) If the Controller is not satisfied with the evidence regarding products imported for cumulation and provided no false statement or a statement suspected on reasonable grounds to be false is produced, the Controller may release the goods on furnishing of a provisional payment or other security pending production of the documents necessary to prove the originating status and compliance with any other requirements in the relevant enactment.

46A2.18 **Sub-section 4 - Derogation**

Temporary derogation from the provisions of section 1 of Commission Regulation (EU) No. 1063/2010 may be granted by the Commission to a beneficiary country in the circumstances and on the conditions specified in Article 89.

Section 1A – Procedures and methods of administrative cooperation applicable until the application of the registered exporter system

Sub-section 1 – General Principles (Article 97k)

- 46A2.19 (a) The Senior Manager: Trade Administration shall ensure compliance with –
- (i) the rules on the origin of the products being exported (Articles 72 to 89 and Annex 13a);
 - (ii) the rules for completion and issue of Certificate of Origin Form A (Annex 17);
 - (iii) the provisions for the use of invoice declarations (Annex 18);
 - (iv) the provisions concerning methods of administrative co-operation (Article 97s);
 - (v) the provisions concerning granting of derogations, if applicable (Article 89); and
 - (vi) the provisions of paragraph 2 of Article 97k.

Sub-section 2 – Procedures at export in the beneficiary country

46A2.20 General conditions and issue of Certificate of Origin Form A (CRA 97 and the Guide for Users)

- (a) Numbered Certificate of Origin Form A forms have been printed in accordance with the provisions of the enactments and are available on application from the South African Revenue Service at the offices of Controllers specified in paragraphs (a) and (b) of item 200.03 of the Schedule to the Rules on application by any exporter who wishes to export originating products to the European Union.
- (b) (i) All forms received must be accounted for and mutilated, spoilt or cancelled forms must be returned to the nearest Controller.
- (ii) An affidavit must be furnished in respect of any forms lost, explaining the circumstances of the loss.
- (iii) (aa) The Certificate of Origin Form A, export bill of entry, application form and supporting documents for each consignment must be delivered for processing at the office of the Controller nearest to the place of business of the exporter unless the Senior Manager: Trade Administration otherwise determines.
- (bb) Every export bill of entry shall be endorsed –
- (A) whether Certificate of Origin Form A or an invoice declaration is produced;
- (B) with the Certificate of Origin Form A number, if applicable;
- (cc) “Supporting documents” include those contemplated in paragraph (ij).
- (dd) In addition to any copies required in terms of other export clearing procedures, the exporter or his or her agent must also submit for retention by the Controller –
- (A) an additional copy of the bill of entry export;
- (B) copies of the documents specified in subparagraph (aa);
- (C) a copy of the export invoice (endorsed with the invoice declaration, where applicable), a copy of the bill of lading, air waybill or the transport document, and producer’s declaration, where applicable.

- (ee) If an invoice declaration is produced after export a copy of the relevant export bill of entry must be submitted therewith to the Officer: Origin Administration.
 - (ff) Every export invoice, bill of lading, packing list or consignment note, delivery note or other commercial document must state clearly the full description of the goods and bear reference numbers or other particulars sufficient to allow them to be identified in the exporter's records.
 - (iv) The officer processing the documents must check the copy of Certificate of Origin Form A submitted for retention to verify whether it is a true copy of the original and if satisfied must certify it as such.
- (c) An exporter may only authorise a licensed clearing agent to complete and sign the Certificate of Origin Form A and the application form.
- (d) The authorisation must be completed on the exporter's own letter-headed paper and confirm full details of the agent's name and address and the full names of the staff who will complete and sign the said forms.
- (e) The exporter shall authorise and issue instructions to the clearing agent in writing in respect of each occasion such forms are to be completed and shall specify clearly that he holds evidence to the effect that the goods qualify as originating products within the meaning of the provisions of origin in the relevant enactment.
- (f) The letter of authority shall be submitted together with the completed Certificate of Origin Form A and application form and will be retained by the Controller.
- (g)
 - (i) Completion of a Certificate of Origin Form A or invoice declaration is conditional on the exporter holding, and being able to produce on demand, all necessary evidence that the goods comply with the origin rules of the relevant enactment.
 - (ii) Certificate of Origin Form A must be accompanied by the Application for Certificate of Origin Form A (DA 46A.03) and, if the exporter is not the producer, a Declaration by the Producer (Form DA 46A.04).

(h) Certificate of Origin Form A must be completed to be authentic in accordance with the instructions in the relevant enactments, the notes on the reverse thereof and the following requirements:

- (i) (aa) The certificate must be filled in in English;
- (bb) If the certificate is being made out in manuscript, it must be made out in ink and capital letters must be used throughout;
- (ii) the numbered boxes of the certificate must be completed as follows:

Box 1

- The exporter must be a natural person ordinarily resident in the Republic or a person whose place of business or the place of business of which is in the Republic.

Box 2

- Insert the consignee's name, address and country.

Box 3

- Insert the details which will be inserted on the export bill of entry.

Box 4

- Insert the bill of entry export number and date, client number of the exporter referred to in rule 56A.06(1) and one of the following endorsements where necessary:
 - "Duplicate" (where application is made for a duplicate);
 - "Issued retrospectively" (where the goods have been exported before application is made for a certificate and application is made for the retrospective issue thereof);
 - "EU Cumulation", where goods have acquired originating status by cumulation of origin involving products originating in the European Union as contemplated in rule 46A2.17 and the relevant enactment.

Boxes 5 and 6

- Enter item numbers in Box 5 and identifying marks and numbers in Box 6.
- Except if goods are wholly obtained, only goods subject to the same originating rule or rules specified for any heading number or group of heading numbers must be reflected on each certificate.
- If they are not marked state "No marks and numbers"
- No space must be left between items.

Box 7

- State identifying marks and numbers on the packages.
- For goods in bulk which are not packed insert "In bulk".
- The quantity stated must agree with the quantities on the invoice, for example, 100 cartons.
- The goods must be identified by giving a reasonably full commercial description supplemented where necessary by information which enable the appropriate tariff heading to be determined, for example, electric insulators (8546) or watch cases and parts (9111).
- If both originating and non-originating goods are packed together describe only the originating goods and add at the end "Part contents only".
- If non-originating goods are included in a consignment of originating goods, the non-originating goods must be marked with an asterisk on the invoice and the following statement put in Box 7, below the description of the goods:
 - Goods marked with an asterisk (*) on the invoice are non-originating and are not covered by this Certificate of Origin Form A.
 - Draw a horizontal line under the only or final item in Box 7 and rule through the unused space with a Z-shaped line or otherwise cross it through.

Box 8 (See Notes on the reverse of Certificate of Origin Form A)

- Enter the letter "P" for goods wholly obtained; or
- Enter the letter "W" followed by the Harmonized System heading at the 4-digit level for goods sufficiently worked or processed in terms of the relevant enactments.

Box 9

- Insert metric measures or any other quantity required.

Box 10

- Insert the invoice number and date.

Box 11

- Certification
- The officer must print his or her initials and surname below his or her signature and date-stamp the certificate in the space provided by imprinting thereon the special stamp issued to him or her for that purpose.

Box 12

- The box must be duly completed and the initials and surname and capacity of the person signing the certificate must be stated below the signature.
- In the space for "importing country", either "European Union" or the name of the Member State must be inserted.
- If the certificate is signed by a clearing agent on behalf of an exporter, the name of the clearing agent must be stated below the signature.
- The signature must not be mechanically reproduced or made with a rubber stamp.
- No certificate shall be valid –
 - if any entered particulars are incorrect and not in accordance with these rules;
 - if it contains any erasures or words written over one another;
 - if altered, unless any alterations are made by deleting the incorrect particulars, by adding any necessary corrections and such alterations are signed in full by the person who completed the certificate and endorsed by the officer who signs the certificate.

Application form for certification of Form A

- (ij) For the purposes of verification of the originating status of goods declared in the Application for Certificate of Origin Form A (DA 46A.03) the exporter, whether –
- (i) the manufacturer in whose undertaking the last working or processing was carried out; or
 - (ii) an exporter who has bought in the goods from a manufacturer for exportation in the same state; or
 - (iii) an exporter who re-exports in the same state goods imported from the European Union or re-exports goods re-imported as contemplated in rule 46A2.15,
- must produce to an officer at any time including at the time of presentation of such application, as the officer may require, documents proving the originating status of the goods exported, including (as may be applicable) –
- (aa) accounts or internal bookkeeping and any other documents providing direct evidence of working or processing of materials carried out by the exporter or producer to obtain the goods concerned, movement certificates and invoice declarations authorised in terms of the relevant enactment, proving the originating status of goods imported and re-exported or materials used and producer's declaration form DA 46A.04;
 - (bb) documents which prove the identity of materials used in production and which contain enough particulars to determine the tariff heading thereof;
 - (cc) documents proving the value of materials used and added value;
 - (dd) costing records showing the calculation of the ex-works price defined in the enactments.
- (k) The requirements for signing the declaration on Certificate of Origin Form A are also applicable in respect of the application form which –
- (i) must bear the original signature of the person signing the declaration;
 - (ii) must be signed by the same person who signed the declaration on the Certificate of Origin Form A.

- (iii) (aa) The exporter must ensure that the application is duly completed and must submit the supporting documents specified in paragraph (3) of the declaration; and
 - (bb) the supporting documents must include any relevant documents referred to in paragraph (ij).
- (l) Where the Officer: Origin Administration has reasonable doubts about the correctness of the statements made on the application for a Certificate of Origin Form A, such officer may –
 - (i) request the exporter or manufacturer to produce documentary proof of origin;
 - (ii) detain and examine the goods entered for export;
 - (iii) investigate the books, accounts and other documents required to be kept for the purposes of the information contained in the application for a Certificate of Origin Form A; and
 - (iv) refuse to issue the Certificate of Origin Form A until he is satisfied that the originating requirements of the enactments have been complied with.

46A2.21 Certificate of Origin Form A issued retrospectively (CRA 97I)

- (a)
 - (i) The exporter may only apply for the issue of a Certificate of Origin Form A after exportation at the office of the Controller where the goods were originally entered for export.
 - (ii) Certificate of Origin Form A may only be issued after exportation of the products to which it relates, if –
 - (aa) it was not issued at the time of exportation because of errors or accidental omissions or special circumstances; or
 - (bb) it is demonstrated that a Certificate of Origin Form A was issued but not accepted on importation of the goods in the country of destination for technical reasons.
- (b) The application shall be in writing, stating fully the reasons for the request and shall be supported by –
 - (i) a completed Certificate of Origin Form A and its application form of which –
 - (aa) Box 4 shall be endorsed “issued retrospectively”; and

- (bb) if a Certificate of Origin Form A has not been issued previously for the goods concerned, the declaration by the exporter on form DA 46A.03 shall include a statement to this effect;
 - (ii) copies of the bill of entry export, invoices, bill of lading or air waybill or other transport document for the consignment and proof of the identity of the goods ordered and received in the country of destination;
 - (iii) proof that the goods comply with the provisions of origin of the relevant enactment;
 - (iv) full reasons of the circumstances in which a retrospectively issued Certificate of Origin Form A is required.
- (c) Before such application is considered an officer will first conduct an examination for verification that the particulars contained in the exporter's application conform to those contained in the corresponding export documents.
- (d) The application for the issue of a Certificate of Origin Form A retrospectively shall be considered by the Controller.

46A2.22 Issue of a duplicate Certificate of Origin Form A (CRA 97I)

- (a) The exporter shall furnish to the Officer: Origin Administration at the office of the Controller where the original Certificate of Origin Form A was issued –
- (i) a written statement giving reasons why a duplicate is required and the number and date of the original Certificate of Origin Form A;
 - (ii) a completed Certificate of Origin Form A and application form reflecting the word DUPLICATE and the number and date of the original form in Box 4;
 - (iii) copies of the bill of entry export, export invoice, bill of lading, air waybill or other transport documents together with any other supporting evidence produced when the original certificate was issued.
- (b) The Officer: Origin Administration shall attach a copy of the original application form to the application form for a duplicate and shall take into

account the facts or circumstances considered when the original Certificate of Origin Form A was issued.

46A2.23 Issue of replacement Certificate of Origin Form A (CRA 97p)

Article 97p provides for the issuing of replacement Certificates of Origin Form A by a Member State of the European Union for goods originating in a GSP beneficiary country where the goods or some of the goods are sent elsewhere within the European Union or, where applicable, to Norway or Turkey.

46A2.24 Content and format of invoice declaration (Article 97m and Annex 18)

- (a) The provisions of Article 84 paragraph 4 of Article 95, paragraph 5 of Article 97m and Article 97v and rule 46A2.17 apply in respect of the issue of proof of origin in respect of bilateral cumulation.
- (b) The provisions relating to invoice declarations for goods exported to the European Union are only applicable in respect of a consignment consisting of one or more packages containing originating products of which the total value does not exceed EUR 6 000 (CRA 97m, paragraph 1).
- (c) Every exporter must –
 - (i) make out one invoice declaration for each consignment;
 - (ii) ensure that the goods comply with the relevant provisions of origin at the time of export;
 - (iii) be in possession of the records and documents proving the originating status of the goods exported;
 - (iv) use serially numbered invoices;
 - (v) insert a reference number or other particulars on any invoice, delivery note or another commercial document according to which the goods can be readily identified in such records and documents;
 - (vi) describe the goods on such invoice and any delivery note or another commercial document with sufficient detail to enable them to be identified and for the purposes of determination of the tariff heading;
 - (vii) insert on any such document the applicable tariff heading;
 - (viii) indicate clearly on such documents by means of an asterisk (*) and statement goods which are not of preferential origin;

- (ix) insert on three (3) copies of the invoice or such other document the English version of the declaration specified below, which shall –
- (aa) be dated and bear the original signature of the exporter in manuscript; and
- (bb) reflect the name and capacity of the person signing the declaration in capital letters below the signature.

“The exporter of the products covered by this document declares that, except where otherwise clearly indicated, these products are of preferential origin according to the rules of origin of the Generalised System of Preferences of the European Union and

.....

(place and date)

.....

(Signature of the exporter; in addition the name of the person signing the declaration has to be indicated in clear script.)”

- (d) The documents referred to in subparagraph (ix) shall be dealt with by –
- (i) forwarding one copy of the document on which the declaration is made to the consignee;
- (ii) including with the other export documentation one such copy and a copy of the invoice for retention by the Controller; and
- (iii) creating a file for storing a copy of the invoice, such delivery note or other commercial document and supporting evidence to prove the origin of the goods.
- (e) Any exporter who issues any invoice declaration may be prohibited from issuing such declarations where such exporter –
- (i) makes a false declaration concerning the origin of the value of any consignment;
- (ii) does not comply with the requirements of the relevant enactment or these rules;
- (iii) fails to notify the Senior Manager: Trade Administration that the goods no longer fulfil the required origin conditions (for example, by change of sources or materials).

- (f) If an exporter has been so prohibited from using invoice declarations, such exporter shall apply for Certificate of Origin Form A in respect of all exports for which originating status is claimed.
- (g) (i) If any invoice declaration is required to be made after exportation, the documents reflecting the invoice declaration together with the copies of the other documents produced at the time of export and the documents proving originating status shall be produced and application shall be made to the Officer: Origin Administration at the office of the Controller where the goods were entered for export.
 - (ii) The provisions of rule 49A2.21 shall apply *mutatis mutandis* to such application.

46A2.25 Submission of proof of origin (CRA 84 and 97n to 97r)

- (a) These provisions are only applicable in respect of goods imported when imported for cumulation purposes as contemplated in rule 46A2.17.
- (b) Any proof of origin in respect of imported goods must be –
 - (i) delivered to the Controller at the time the goods are entered home consumption or deemed to have been entered for home consumption; or
 - (ii) if imported by post, delivered to the postmaster before delivery thereof where the goods are not entered at a customs and excise office as contemplated in section 13;
 - (iii) must be in English and if not so a translation must be attached thereto.
- (c) Exporters must submit the Certificate of Origin form A or the invoice declaration as proof of origin to reach the importer timeously in the country of destination as such proof of origin must be produced to the customs authorities in the country concerned within 10 months from the date of issue in the Republic.
- (d) After such period proof of origin is only accepted –
 - (i) if failure to observe the time limit is due to exceptional circumstances;
 - or

- (ii) where the goods have been submitted to the customs authorities in the country of destination before the final date of expiry.

46A2.26 Importation by instalments (CRA 97o)

- (a) These provisions are only applicable to goods imported for cumulation purposes as contemplated in rule 46A2.17.
- (b) Where any importer requests approval to import goods contemplated in this Article by instalments application shall be in writing and –
 - (i) in the case of any machine provided for in Additional Note 1 of Section XVI of Part 1 of Schedule No. 1, apply to the Group Manager: Tariff Policy at Head Office and forward a copy of the application to the Senior Manager: Trade Administration;
 - (ii) in the case of other dismantled or non-assembled goods within the meaning of general rule 2(a) of the Harmonized System (General Note A 2(a) to Schedule No. 1) and falling within Section XVI or XVII or heading 7308 or 9406 of Part 1 of Schedule No. 1, application shall be made to the Senior Manager: Trade Administration stating a full description of the goods, the tariff heading, the number of consignments and include *pro forma* invoices of each.
- (c) Copies of proof of origin shall be presented with each bill of entry for the importation of consignments subsequent to the first instalment and such bill of entry shall reflect the number and date and place of entry of the first bill of entry.
- (d) When such goods are exported to the European Union one Certificate of Origin Form A shall be issued and submitted to the importer in the country of destination on exportation of the first instalment.

46A2.27 Exemptions from requirement of formal proof of origin (CRA 97q)

- (a) Proof of origin is not required if the goods are sent as small packages from private persons to private persons, or form part of a traveller's personal baggage.

- (b) According to the enactments the following general conditions apply to exemption from production of proof of origin in respect of the importations concerned, where –
- (i) the value of such goods does not exceed the limit of EUR 500 in the case of small packages or EUR 1 200 in the case of goods forming part of travellers' personal baggage;
 - (ii) imports are occasional, not for the purposes of trade and are sent from private persons to private persons or form part of travellers' personal luggage for the personal use of the recipients or travellers or their families;
 - (iii) the goods have been declared as meeting the requirements of the relevant enactment and there is no reason to doubt the veracity of such declaration.

46A2.28 Discrepancies and formal errors (CRA 97r)

- (a) Slight discrepancies in proof of origin documents submitted at the time of entry of imported goods may include –
- (i) spelling or typing mistakes or other minor errors not corrected;
 - (ii) amendments which have no direct bearing on the validity of the declaration of origin;
 - (iii) that the information is valid and accurate but not in the correct box;
 - (iv) that the exporter's declaration box is not dated.
- (b) Any proof of origin document submitted with slight discrepancies or formal errors may be accepted provided the documents and goods comply with the conditions contemplated in the relevant enactment and are not such as to create doubts concerning the correctness of the statements in that document.

Sub-section 4 – Methods of administrative cooperation

46A2.29 Notification of competent authorities (CRA 97s)

The stamp in use for issuing certificates of origin must be used for issuing Certificate of Origin Form A.

46A2.30 Administrative Cooperation (CRA 97s and 97t)

The Senior Manager: Trade Administration shall be responsible for rendering the administrative cooperation contemplated in sub-section 4.

46A2.31 Verification of proof of origin (CRA 97t and CRA 97v)

- (a) Any proof of origin in respect of imported goods shall be submitted for verification to the customs authorities of the exporting country.
- (b) If a request is received from the customs authorities in the European Union, the exporter, manufacturer, producer or any other person contemplated in section 4(12A) shall produce all documents and furnish the information necessary to determine the authenticity of proofs of origin, the originating status of the goods concerned or the fulfilment of the other requirements of the enactments.
- (c) The Senior Manager: Trade Administration shall determine whether or not to refuse entitlement to preferences for goods imported for cumulation purposes in accordance with the circumstances contemplated in the enactments.

46A2.32 Keeping of books, accounts and other documents (CRA 97t)

- (a) Any books, accounts and other documents kept for providing evidence of the originating status of goods shall utilise information prepared in a manner consistent with generally accepted accounting principles appropriate for the proving of the originating status of the goods and for fulfilling of the other requirements of the related enactment;
- (b) Every exporter or producer or any other person as contemplated in section 46A(3)(b) shall maintain and keep for a period of five years from the date goods were exported complete books, accounts or other documents relating to the origin of goods for which preferential tariff treatment was claimed including any such books, accounts or other documents in connection with –

-
- (i)
 - (aa) the purchase of, sale of, cost of, value of, and payment for the goods that are exported;
 - (bb) the purchase of, cost of, value of, and payment for, all materials, including indirect materials, used in the production of the goods exported;
 - (ii) the production of the goods in the form in which they are exported, including proof of the originating status of the materials used and goods produced, the use of materials and other documentation and information to prove the originating status of the goods exported;
 - (iii) documents relating to any goods imported from the European Union, including proof of origin in respect of any goods exported in the same state as imported or any goods used in the production of goods exported;
 - (iv) the exportation of the goods to the countries concerned;
 - (v) any other documents contemplated in rule 46A2.20(ij).
- (c) (i) For the purpose of paragraph (b) the books, accounts and other documents must include specifically the following:
- (aa) direct evidence of working or processing of materials carried out by the exporter or manufacturer to obtain the goods concerned;
 - (bb) documents proving the identity of materials used in production and which contain enough particulars to determine the tariff subheading thereof;
 - (cc) documents proving the value of materials used and added value;
 - (dd) costing records showing the calculation of the ex-works price;
 - (ee) serially numbered invoices of goods sold for export; and
 - (ff) copies of Certificate of Origin Form A and all export documents (including transport documents).
- (ii) The invoiced price is not acceptable as the ex-works price, and may be determined by the Senior Manager: Trade Administration in consultation with the Group Manager: Valuation Policy, where –
- (aa) different terms apply, for example, CIF price;
 - (bb) a special price has been charged between associated companies, in which case the true price shall be established on

the basis of the price charged to non-associated purchasers for similar goods;

- (cc) goods are invoiced by manufacturers to purchasers at a net price, in which case any agent's commission shall be added when computing an ex-works price for the purpose of a percentage rule;
 - (dd) a discount has been granted subject to conditions, for example, payment to be made within six (6) months of sale to a distributor, in which case it should be ignored when calculating the ex-works price;
 - (ee) any other instances where the invoiced price is not an ex-works price.
- (d) For the purpose of compliance with the provisions of the enactments, the Controller must keep a copy of the Certificate of Origin Form A and supporting evidence and any related export documents for at least five (5) years after the date of entry of export of the goods concerned.

Sub-section 5 – Procedures for the purpose of bilateral cumulation

46A2.33 Procedures for bilateral cumulation are specified in rule 46A2.17.

Sub-section 6 – Ceuta and Melilla

46A2.34 Article 97j in paragraphs 1 and 2 and Article 97w state:

- (a) Provisions of Commission Regulation (EU) No. 1063/2010 that apply *mutatis mutandis* to Ceuta and Melilla;
- (b) that Ceuta and Melilla must be regarded as a single territory and that the Spanish Government is responsible for the application of those provisions.

46A2.35 Amendment of Certificate of Origin Form A

- (a) Annex V to Commission Regulation (EU) No. 1063/2010 provides that the title and the introductory notes and the notes relating to the specimens of the form are replaced.

(b) In terms of paragraph 4 of the introductory notes to the Certificate of Origin Form A, certificates bearing the older versions of the notes on the back of the form (1996, 2004 and 2005) may also be used until existing stocks are exhausted.”

(c) By the insertion in the rules for section 46A before the rules for section 47B of Certificate of Origin Form A contained in the following Annex:

“Annex

1. Goods consigned from (exporter's business name, address, country)		Reference No. <p style="text-align: center;">A</p> <p style="text-align: center;">GENERALISED SYSTEM OF PREFERENCES</p> <p style="text-align: center;">CERTIFICATE OF ORIGIN (Combined declaration and certificate)</p> <p style="text-align: center;">FORM A</p> Issued in: <p style="text-align: center;">Country</p> <p style="text-align: right;"><i>See notes overleaf</i></p>			
2. Goods consigned to (consignee's name, address, country)					
3. Means of transport and route (as far as known)		4. For official use			
5. Item number	6. Marks and numbers of packages	7. Number and kind of packages; description of goods	8. Origin criterion (see notes overleaf)	9. Gross Weight or other quantity	10. Number and date of invoices
11. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. (Place and date, signature and stamp of certifying authority)		12. Declaration by the exporter The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in <p style="text-align: center;">(country)</p> and that they comply with the origin requirements specified for those goods in the generalised system of preferences for goods exported to <p style="text-align: center;">(Importing country)</p> (Place and date, signature or authorised signatory)			

Notes (2007)**I Countries which accept Form A for the purposes of the Generalised System of Preferences (GSP):**

Australia (*)	European Union:		
Belarus	Austria	Finland	Netherlands
Canada	Belgium	France	Poland
Japan	Bulgaria	Hungary	Portugal
New Zealand (**)	Cyprus	Ireland	Romania
Norway	Czech Republic	Italy	Slovakia
Russian Federation	Denmark	Latvia	Slovenia
Switzerland including Liechtenstein (***)	Estonia	Lithuania	Spain
Turkey	Germany	Luxembourg	Sweden
United States of America (****)	Greece	Malta	United Kingdom

Full details of the conditions covering admission to the GSP in these countries are obtainable from the designated authorities in the exporting preference-receiving countries or from the customs authorities of the preference-giving countries listed above. An information note is also obtainable from the UNCTAD secretariat.

- (*) For Australia, the main requirement is the exporter's declaration on the normal commercial invoice. Form A, accompanied by the normal commercial invoice, is an acceptable alternative, but official certification is not required.
- (**) Official certification is not required.
- (***) The Principality of Liechtenstein forms, pursuant to the Treaty of 29 March 1923, a customs union with Switzerland
- (****) The United States does not require GSP Form A. A declaration setting forth all pertinent detailed information concerning the production or manufacture of the merchandise is considered sufficient only if requested by the district collector of customs.

II General conditions

To qualify for preference, products must –

- fall within a description of products eligible for preference in the country of destination. The description entered on the form must be sufficiently detailed to enable the products to be identified by the customs officer examining them;
- comply with the rules of origin of the country of destination. Each article in a consignment must qualify separately in its own right; and
- comply with the consignment conditions specified by the country of destination. In general products must be consigned directly from the country of exportation to the country of destination, but most preference-giving countries accept passage through intermediate countries subject to certain conditions (For Australia, direct consignment is not necessary.).

Continues overleaf

III Entries to be made in Box 8

Preference products must either be wholly obtained in accordance with the rules of the country of destination or sufficiently worked or processed to fulfil the requirements of that country's origin rules.

(a) Products wholly obtained:

For export to all countries listed in Section I, enter the letter "P" in Box 8 (for Australia and New Zealand, Box 8 may be left blank).

(b) Products sufficiently worked or processed:

For export to the countries specified below, the entry in Box 8 should be as follows:

(1) United States of America:

For single country shipments, enter the letter "Y" in Box 8

For shipments from recognized associations of countries, enter the letter "Z", followed by the sum of the cost or value of the domestic materials and the direct cost of processing, expressed as a percentage of the ex-factory price of exported products (example: "Y" 35% or "Z" 35%).

(2) Canada:

For products which meet origin criteria from working or processing more than one eligible least developed country, enter letter "G" in Box 8, otherwise "F".

(3) The European Union, Japan, Norway, Switzerland including Liechtenstein, and Turkey:

Enter the letter "W" in Box 8 followed by the Harmonized Commodity Description and Coding System (Harmonized System) heading at the four-digit level of the exported product (example: "W" 96.18).

(4) Russian Federation:

For products which include value added in the exporting preference-receiving country, enter the letter "Y" in Box 8, followed by the value of imported materials and components expressed as a percentage of the **fo**b price of the exported products (example: "Y" 45%);

For products obtained in a preference-receiving country and worked or processed in one or more other such countries, enter "Pk".

(5) Australia and New Zealand:

Completion of Box 8 is not required. It is sufficient that a declaration be properly made in Box 12."

(d) By the substitution in rule 46A3.05(a) for subparagraphs (i) and (ii) of the following subparagraphs:

- "(i) an exporter, a completed Annexure DA 185.4A2 and exporter's application for registration (form DA 46A.01 incorporated in Section C thereof); and
- (ii) a producer, a completed Annexure DA 185.4A7 and producer's application for registration (form DA 46A.02 incorporated in Section A thereof);"

(e) By the substitution in rule 46A4.04(a) for subparagraphs (i) and (ii) of the following subparagraphs:

- "(i) an exporter, a completed Annexure DA 185.4A2 and exporter's application for registration (form DA 46A.01 incorporated in Section C thereof); and
- (ii) a producer, a completed Annexure DA 185.4A7 and producer's application for registration (form DA 46A.02 incorporated in Section A thereof);"

(f) by the substitution in rule 49A.01 for paragraph (f) of the following paragraph:

“(f) Registration of exporter and producer

For the purposes of section 49(6) and section 59A –

- (i) every exporter and producer of goods to be exported to any of the member states of the European Union shall be registered and shall submit to the Commissioner a completed form DA 185 and the relevant annexure in the case of –
 - (aa) an exporter, Annexure DA 185.4A2;
 - (bb) a producer, Annexure DA 185.4A7;
- (ii) if the exporter is also the producer of the goods concerned, application for registration as exporter as well as producer must be submitted.”;

(g) By the substitution in paragraph (a) of rule 49A.23(25) for the words preceding subparagraph (i) of the following words:

“A supplier’s declaration on the prescribed form DA 49A.01 is required in respect of goods coming from any territory in SACU or manufactured in the Republic if –“;

(h) By the substitution in rule 49B.01 for paragraph (f) of the following paragraph:


“(f) Registration of exporter and producer


For the purposes of section 49(6) and section 59A –


- (i) every exporter and producer of goods to be exported to any of the member states of the Southern African Development Community shall be registered and shall submit to the Commissioner a completed form DA 185 and the relevant annexure in the case of –
 - (aa) an exporter, Annexure DA 185.4A2;
 - (bb) a producer, Annexure DA 185.4A7;
- (ii) if the exporter is also the producer of the goods concerned, application for registration as exporter as well as producer must be submitted.”

(j) By the substitution in item 202.00 of the Schedule to the rules of the following forms:

"DA 46A.03	Application for Certificate of Origin Form A
DA 46A.04	Declaration by Producer
DA 49A.01	Supplier's Declaration
DA 185.4A2	Registration Client Type 4A2 – Exporter (Local or Foreign)
DA 185.4A7	Registration Client Type 4A7 – Producer".

		Generalised System of Preferences (GSP)			DA 46A.03 (Page 1 of 2)		
Application for Certificate of Origin Form A					Customs Client Number		
Notes: <ul style="list-style-type: none"> • Mark the applicable box(es) with an X 							
Type of GSP							
European Union	<input type="checkbox"/>	Norway	<input type="checkbox"/>	Russia	<input type="checkbox"/>	Turkey	<input type="checkbox"/>
Business / Person Particulars:							
1. Goods consigned from (exporter's business name, address, country)				Producer's name and address: Form A Number: _____			
2. Goods consigned to (consignee's name, address, country)							
3. Means of transport and route (as far as known)				4. For official use			
5. Item number	6. Marks and numbers of packages	7. Number and kind of packages, description of goods		8. Origin criterion (see notes overleaf)	9. Gross weight or other quantity	10. Number and date of invoices	
Notes: <ol style="list-style-type: none"> 1. The particulars to be entered in blocks 1 – 10 must be the same as those entered in the corresponding blocks of Form A and as required in terms of the rules. 2. Supporting documents must include, where relevant, import documents, movement certificates, producer's declarations etc relating to products used in manufacture of the goods exported as contemplated in the rules. 3. The producer's declaration must be obtained from the producer where the goods are not manufactured or wholly obtained by the exporter. 4. If the application is signed by a licensed clearing agent, the letter of authority contemplated in the rules must be attached to the application. 5. Documents and copies of documents must be submitted with the export bill of entry as specified in the rules. 6. Books, accounts and documents must be kept as specified in the rules. <p style="text-align: right;"><i>Please turn over for Declaration by the Exporter</i></p>							

	Generalised System of Preferences (GSP)	DA 46A.03 (Page 2 of 2)
Declaration by the Exporter		
Notes: * Delete whichever is not applicable and sign in full		
I, the undersigned, duly authorised to complete and sign this declaration on behalf of the exporter,		
(1) declare that the goods shown on the attached Certificate of Origin Form A Number and this application form meet the conditions required for the issue of the certificate;		
(2) specify as follows the circumstances which have enabled these goods to meet the above conditions:		
*(a) The goods were *manufactured / *wholly obtained in the Republic by the exporter and are classified under (4 digit tariff heading).		
*(b) The goods were bought in for export in the same state and were *manufactured / *wholly obtained by (state name of producer) in the Republic and are classified under (4 digit tariff heading).		
(c) The rule (in respect of goods manufactured) applicable is		
(d) Evidence of the originating status of the goods is held by me.		
(3) submit the following supporting documents: 		
(4) undertake to submit , at the request of any officer of the South African Revenue Service (SARS), any supporting evidence which may be required for the purpose of issuing the attached certificate of origin Form A, and undertake, if required, to agree to any inspections of my accounts and to any check on the processes of manufacture of the above goods, carried out by the SARS;		
(5) state that -		
(a) the information in this application is true and correct; and		
(b) the goods comply with the origin requirements specified for these goods in the Generalised System of Preferences for goods exported to (insert name of country granting preferential tariff treatment).		
(c) The rule of the enactment of the country specified in paragraph (5)(b) in terms of which the goods (if manufactured) obtain originating status, is		
..... (Authorised signature) (Exporter's name) (Agent's Name)
..... (Name in block letters) (Client Number) (Client Number)
..... (Title) (Place) (Date)

	Generalised System of Preferences (GSP)	DA 46A.04																																												
Declaration by Producer		Customs Client Number																																												
Notes: <ul style="list-style-type: none"> • Mark the applicable box(es) with an X • Where the exporter is not the producer, this form must accompany the DA 46A.03 • The DA 185 must be completed for registration purposes with the South African Revenue Service (SARS) • For a definition of *ex-works price, see either European Union Article 67 (CRA 67), or Norway section 1 (S 1); or for the enactment of Russia, rule 46A3.01(e) (price free ex manufacturing works); or Article 2 of Turkey Decision on Determination of Origin as referred to in rule 46A4.01(b) 																																														
Countries granting GSP Preferences (Mark applicable box(es) with X)																																														
European Union	<input type="checkbox"/>	Norway	<input type="checkbox"/>	Russia	<input type="checkbox"/>	Turkey	<input type="checkbox"/>																																							
Business / Person Particulars:																																														
Registered Name of Business or Name of Applicant																																														
Business Address: Street Name and Number																																														
Suburb & City						Postal Code																																								
Postal Address																																														
Suburb & City						Postal Code																																								
Business contact numbers (including area code)				Telephone		Facsimile																																								
Business email address																																														
Declaration: I, the undersigned, duly authorised to sign this declaration on behalf of the producer –																																														
(1) Declare that –																																														
(a) the goods specified in Column 1 -																																														
(i) have been delivered to (name and address of exporter) for export to																																														
(ii) have been produced using the following non-originating materials:																																														
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th colspan="3" style="text-align: left;">1. Goods manufactured:</th> <th rowspan="2" style="text-align: center;">2. Description of non-originating materials used</th> <th rowspan="2" style="text-align: center;">3. Tariff heading of non-originating materials used</th> <th rowspan="2" style="text-align: center;">4. Value of non-originating materials used</th> </tr> <tr> <th style="text-align: left;">Description</th> <th style="text-align: center;">Tariff Heading</th> <th style="text-align: center;">*Ex-works price</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td>.....</td> <td>.....</td> <td>.....</td> <td>.....</td> <td>.....</td> <td>.....</td> </tr> <tr> <td>.....</td> <td>.....</td> <td>.....</td> <td>.....</td> <td>.....</td> <td>.....</td> </tr> <tr> <td>.....</td> <td>.....</td> <td>.....</td> <td>.....</td> <td>.....</td> <td>.....</td> </tr> <tr> <td>.....</td> <td>.....</td> <td>.....</td> <td>.....</td> <td>.....</td> <td style="text-align: right;">Total value:</td> </tr> </tbody> </table>								1. Goods manufactured:			2. Description of non-originating materials used	3. Tariff heading of non-originating materials used	4. Value of non-originating materials used	Description	Tariff Heading	*Ex-works price							Total value:
1. Goods manufactured:			2. Description of non-originating materials used	3. Tariff heading of non-originating materials used	4. Value of non-originating materials used																																									
Description	Tariff Heading	*Ex-works price																																												
.....																																									
.....																																									
.....																																									
.....	Total value:																																									
(iii) the non-originating materials specified in line number originated in and have been further worked or processed in the Republic;:																																														
(iv) all other materials used are originating;																																														
(v) Serially numbered invoices are attached;																																														
(vi) complete accounts and documents relating to the originating status of materials used or worked or processed, the value thereof, the calculation of the ex-works price and other requirements are maintained and kept as contemplated in the rules;																																														

Continues from previous page

(2) State that - (a) the information in this application is true and correct; (b) the goods comply with the origin requirements for these goods in the Generalised System of Preferences for goods exported to					
Initials and surname		Status (e.g. Director):			
Signature:		Date:		Place:	



DA 49A.01

FORM FOR THE PURPOSES PROTOCOL 1 CONCERNING THE DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS" AND METHODS OF ADMINISTRATION CO-OPERATION OF THE AGREEMENT ON TRADE DEVELOPMENT AND CO-OPERATION BETWEEN THE EUROPEAN UNION AND THE REPUBLIC OF SOUTH AFRICA

SUPPLIER'S DECLARATION

*(ARTICLE 25 OF THE PROTOCOL
(RULE 49A.23(25))*

The supplier's declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

SUPPLIER'S DECLARATION –

for goods which have undergone working or processing in SACU without having obtained preferential originating status

I, the undersigned, supplier of the goods covered by the annexed document, declare that:

1. The following materials which do not originate in SACU have been used in SACU to produce these goods:

<i>Description of the goods manufactured⁽¹⁾</i>	<i>Description of non-originating materials used</i>	<i>Heading of non-originating materials used⁽²⁾</i>	<i>Value of non-originating materials used^{(2) (3)}</i>
.....
.....
.....
		Total value

.....
.....
(Place and date)

Name and address of supplier -

.....
.....
.....

(Signature of the supplier: in addition the name and capacity of the person signing the declaration have to be indicated in clear script)

2. All the other materials used in SACU to produce these goods originate in SACU.

3. Evidence of the originating status of materials used or worked or processed, the value thereof and calculation of the ex-work price are attached.

⁽¹⁾When the invoice, delivery note or other commercial document to which the declaration is annexed relates to different kinds of goods, or to goods which do not incorporate non-originating materials to the same extent, the manufacturer must clearly differentiate them.
Example: The document relates to different models of electrical motors of heading No. 85.01 to be used in the manufacture of washing machines of heading No. 84.50. The types and value of the non-originating materials used in the manufacture of these motors differ from one model to another. The models must therefore be differentiated in the first column and the indications in the other columns must be provided separately for each of the models to make it possible for the manufacturer of washing machines to make a correct assessment of the originating status of his products depending on which model of electrical motor he uses.

⁽²⁾The indications requested in these columns should only be given if they are necessary.
Examples: the rule for garments of ex Chapter 62 says that non-originating yarn may be used. If a manufacturer of such garments in France uses fabric imported from Norway which have been obtained there by weaving non-originating yarn, it is sufficient for the Norwegian supplier to describe in his declaration the non-originating material used as yarn, without it being necessary to indicate the HS heading and value of such yarn. A producer of iron wire of HS heading No. 7217 who has produced it from non-originating iron bars should indicate in the second column "bars of iron". Where this wire is to be used in the production of a machine, for which the origin rule contains a limitation for all non-originating materials used to a certain percentage value, it is necessary to indicate in the third column the value of the non-originating bars.

⁽³⁾"Value of materials" means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in SACU. The exact value of each non-originating material used must be given per unit of the goods specified in the first column.



ANNEXURE DA 185.4A2

REGISTERING CLIENT TYPE 4A2 – EXPORTER (LOCAL OR FOREIGN)
--

- | | |
|---------------|---|
| Notes: | <ul style="list-style-type: none"> • Please indicate with an "X" in the appropriate block(s) whichever is applicable • Whenever an asterisk (*) appears, please delete whichever is not applicable. • In addition, please complete the following sections of this form (where applicable) in the case of - <ul style="list-style-type: none"> • AGOA – Section A (DA 46A1.02) and/or DA 46A1.03 (incorporated in Section A of Annexure DA 185.4A4) • Application for Approved Exporter Status in terms of the TDCA or SACU/EFTA Free Trade Agreement – Section B (DA 49A.02) • GSP with European Union, Norway, Russian Federation or Turkey – Section C (DA 46A.01) and/or DA 46A.02 (incorporated in Section C of Annexure DA 185.4A7) • Please complete annexure DA185.C where security must be furnished. • The DA 185.C form is available on the SARS website or at any SARS Branch Office. • Please ensure that the Nomination Form (DA 185.D) is signed and is attached to this form (if a foreign principal). |
|---------------|---|

1. Trading Particulars:

Please supply all trade names and physical addresses if the business is conducted from a different address or under a different name as that stated in Block 6 of the application form (DA 185).

Trade name of business:	
Customs client number(if already registered):	
Physical address: Street name and number:	
Building name and floor number:	
Suburb:	
City/Town:	
Street code:	

2. Clearance of export:

RSA exporter:	Self	<input type="checkbox"/>	Clearing agent	<input type="checkbox"/>	
Foreign exporter:		Registered agent	<input type="checkbox"/>	Clearing agent	<input type="checkbox"/>

3. Please mark the applicable box(es) with an X if any goods are exported under the following:

AGOA	<input type="checkbox"/>	SADC Agreement	<input type="checkbox"/>	TDCA	<input type="checkbox"/>	SACU/EFTA	<input type="checkbox"/>	
Approved Exporter - TDCA or SACU/EFTA				<input type="checkbox"/>	Other exporter			<input type="checkbox"/>
GSP:	European Union	<input type="checkbox"/>	Norway	<input type="checkbox"/>	Russia	<input type="checkbox"/>	Turkey	<input type="checkbox"/>

4. Notes:

- If exporter under AGOA, please also complete DA 46A1.02 (if applicable)
- If approved exporter under TDCA or SACU/EFTA, please also complete form DA 49.02
- If exporter and producer under GSP, please also complete forms DA 46A.01 and DA 46A.02
- If exporter and not the producer under any of the GSP Schemes, please also complete the DA 46A.01
- If exporter and producer under the SADC,TDCA or SACU/EFTA or any of the GSP Schemes, please also complete the DA 185.4A7
- If a foreign exporter the registered agent must complete and submit the above additional forms applicable to that exporter.

5. Additional Notes:

- SADC means the Southern African Development Community (as mentioned in Part 2 in Schedule No.10 of the Act)
- TDCA means the Trade, Development and Cooperation Agreement with the European Community and its member states (as mentioned in Part 1 in Schedule No.10 of the Act)
- Community means the European Economic Community and its member states (as mentioned in the rules numbered 46A2)
- SACU/EFTA means the Southern African Customs Union States and the European Free Trade Association States (as mentioned in the rules numbered 49C)

6. Authority to apply:

I/We,

 (name of applicant)
 herein represented by:
 (1) (2)
 (Capacity) (Capacity)
 being duly authorised thereto by virtue of –
 (a) *a resolution passed at a meeting of the Board of Directors, held at
 on the day of (CCYY); or
 (b) *express consent in writing of all the members of the close corporation /* partners of the partnership /*
 trustees of the trust; or
 (c) * being a person having the management of any other association; or
 (d) * delegated officer of an organ of State,
 hereby apply for registration as an exporter.


7. Declaration:

I hereby -
 (a) **declare** that the particulars in the application and all enclosures are true and correct; and
 (b) **undertake** to -
 (i) inform the South African Revenue Service immediately of any changes in the particulars furnished in
 the application;
 (ii) comply with the customs and excise laws and procedures.

.....
 (Initials and Surname) (Status / Capacity, e.g. Director)

 (Signature) (Date & Place)

SECTION A – African Growth and Opportunity Act (AGOA)

	<p>Exporter’s Application for Registration for the purposes of the AGOA (in accordance with the requirements of section 46A(6) of the Customs and Excise Act, 91 of 1964)</p>	<p>DA 46A1.02 Customs Client Number</p>
<p>Textile and apparel articles manufactured in the Republic or any other beneficiary sub-Saharan country for export to the United States of America for the purposes of obtaining preferential tariff treatment as contemplated in the AGOA</p>		
Registered name: _____ Trade name: _____ Physical address: _____ <div style="text-align: right; margin-right: 100px;">Postal Code: _____</div> Postal address: _____ <div style="text-align: right; margin-right: 100px;">Postal Code: _____</div> Magisterial District: _____ Telephone Number: () Fax number: ()		
I/we the undersigned undertake to - (a) maintain complete books, accounts and other documents of the export of the covered articles, import documents and certificates of origin and other documents to prove the originating status of goods exported for five years from the date of export and make such books, accounts and other documents available at the request of any officer of the United States Customs Service (USCS) or the South African Revenue Service (SARS); (b) ensure compliance with the provisions of origin contained in section 334 of the Uruguay Round Agreements Act, the AGOA, 19 CFR 102.21 and Annex 401 to NAFTA (enactments, as defined in section 46A.01, of the United States of America) and any other enactment governing the preferential treatment of goods exported; (c) cooperate with the USCS and SARS in providing documents, correspondence and reports relevant to any investigation, permit visits to and inspections at premises and agree to personal interviews to ascertain needed facts; (d) register with SARS before exportation of any articles for the purposes of the AGOA and de-register when exports cease; (e) consent to information regarding exports and imports of such covered articles be made available to the USCS as required in terms of section 113(a)(1)(C) of the AGOA; (f) ensure that I/we are fully conversant with the requirements of the AGOA and other related US enactments, as well as the provisions of the Customs and Excise Act and rules; (g) ensure the correctness of the information furnished on the certificate of origin and application for a visa; (h) notify all persons in writing to whom a certificate of origin was given which I/we have reason to believe contains information that is not correct of any change which could affect its accuracy or validity.		
_____ (Authorised signature)		_____ (Date: YY/MM/DD)
_____ (Name in block letters)		_____ (Title)
<p>NOTE: If the exporter is also the manufacturer of the goods exported, form DA 46A1.03 (incorporated in Section A of Annexure DA 185.4A4) must also be completed.</p>		

SECTION B
Agreement on Trade, Development and Cooperation
between the European Union and its Member States
and the Republic of South Africa and the Free Trade Agreement between EFTA and SACU



APPLICATION FOR APPROVED EXPORTER STATUS
IN TERMS OF ARTICLE 20 OF THE PROTOCOL
(RULE 49A.18(19), (20)) AND
ARTICLE 22 OF ANNEX V (RULE 49C.18(19),(22))

DA 49A.02
Customs Client
Number:

FORM FOR THE PURPOSES OF PROTOCOL 1 CONCERNING THE DEFINITION OF THE CONCEPT OF
“ORIGINATING PRODUCTS” AND METHODS OF ADMINISTRATION COOPERATION OF THE AGREEMENT
ON TRADE, DEVELOPMENT AND COOPERATION BETWEEN THE EUROPEAN UNION AND THE REPUBLIC
OF SOUTH AFRICA AND THE FREE TRADE AGREEMENT BETWEEN EFTA AND SACU

Note:

To be completed in Triplicate

1. Exporter's Name (*hereinafter referred to as “the exporter”*)

2. Estimated number and value of consignments per annum

3. Description of goods to be exported and 4 digit tariff headings

4. Specify how the goods to be exported meet the necessary conditions of origin

5. Are you the manufacturer of the goods? If yes, briefly describe the manufacturing process

6. Do you hold evidence that the goods comply with origin criteria? Please submit with the application

7. Country of destination


8. The following means of identification of the exporter for the purposes of paragraph 9(a) is proposed:

9. If approved exporter status is granted, the exporter undertakes to –

- (a) *accept full responsibility for any invoice declaration which identifies the exporter as if it has been signed in manuscript;*
- (b) *submit a copy of the required document with the invoice declaration and authorisation number endorsed thereon together with the other export documentation to the Controller and comply with rule 49A.18(19),(20)(g) or rule 49C.18(19),(22) if the invoice declaration is made after exportation;*
- (c) *state proper references or other particulars on the invoice whereby the goods exported can be readily traced in the exporter's records;*
- (d) *keep proper records to verify the originating status of the goods as required by the said Protocol and the rules;*
- (e) *comply with any conditions or obligations imposed by the Manager: Commercial Services;*
- (f) *inform the Manager: Commercial Services of any change in legal identity or any matter affecting the originating status of goods exported;*
- (g) *apply before export for approval if any goods not specified in this application will be exported or exportation of any goods will be discontinued;*
- (h) *ensure that the goods concerned comply with the relevant provisions of origin; and*
- (i) *otherwise comply fully with the requirements of rule 49A.18(19),(20) or rule 49C.18(19),(22).*

Continues overleaf

I declare that –	
<ul style="list-style-type: none"> • I am duly authorised to sign the application; • the information furnished herein is true and correct; and • the goods described herein are of South African origin in accordance with the provisions of Protocol 1 or Annex V referred to in the heading of this form. 	
..... (Signed on behalf of the exporter) (Title)
..... (Name in block letters) (Status of signatory to the application)
..... (Date)	
Please confirm who will sign preference documentation. In case of doubt or difficulty, please contact the Officer: Origin Administration _____, where the completed application should be submitted.	
Return address:	
.....	Tel. No.: _____
.....	Email Address _____
.....	
FOR OFFICIAL USE ONLY:	
*Approved / Not Approved (*Delete which is not applicable)	
Reasons if not approved:	
.....	
.....	
Customs Authorisation Number:	(rule 49A.18(19),(20)(a)(viii)(cc) or rule 49C.18(19),(22))
.....	
(Signed: Officer: Origin Administration)	(Date)

		SECTION C (of form DA 185.4A2) Generalised System of Preferences (GSP)			DA 46A.01		
Exporter's Application for Registration for the purposes of the GSP (in accordance with the requirements of section 46A(6) of the Customs and Excise Act, 91 of 1964 and the relevant rules for section 46A)					Customs Client Number		
Notes: <ul style="list-style-type: none"> • Mark the applicable box(es) with an X • The DA 185 should be completed for registration purposes with the South African Revenue Service (SARS) • If the exporter is also the producer, DA 46A.02 should also be completed 							
Goods produced for export to the European Union, Norway, Russia or Turkey for the purposes of obtaining preferential tariff treatment as contemplated in the relevant enactments							
Countries granting GSP Preferences (Mark applicable boxes with X)							
European Union	<input type="checkbox"/>	Norway	<input type="checkbox"/>	Russia	<input type="checkbox"/>	Turkey	<input type="checkbox"/>
Business / Person Particulars:							
Registered Name of Business or Name of Applicant							
Business Address: Street Name and Number							
Suburb & City				Postal Code			
Postal Address							
Suburb & City				Postal Code			
Business contact numbers (including area code)			Telephone		Facsimile		
Business email address							
General Declaration: I/we the undersigned undertake to –							
(a) maintain and keep complete books, accounts and other documents (as specified in the rules) of the export of the covered articles, import documents and certificates of origin and other documents to prove the originating status of goods exported for five years from the date of export and make such books, accounts and other documents available at the request of any officer of the SARS;							
(b) ensure compliance with the provisions of origin contained in the enactments of the country contemplated in the rules governing the preferential treatment of goods exported to(insert country granting the preferential treatment);							
(c) cooperate with the SARS in providing documents, correspondence and reports relevant to any investigation; permit visits to and inspections at premises and agree to personal interviews to ascertain needed facts;							
(d) register with SARS before exportation of any articles for these purposes and de-register when exports cease;							
(e) ensure that I / we are fully conversant with the requirements of the relevant enactments as well as the provisions of the Customs and Excise Act and rules;							
(f) ensure the correctness of the information furnished on the Certificate of Origin Form A;							
(g) notify all persons in writing to whom a Certificate of Origin was given which I / we have reason to believe contains information that is not correct of any change which could affect its accuracy or validity.							
I hereby-							
(a) declare that the particulars in the application and all enclosures are true and correct; and							
(b) undertake to-							
(i) inform the SARS immediately of any changes in the particulars furnished in the application;							
(ii) comply with the customs and excise laws and procedures.							
Initials and surname:			Status (e.g. Director):				
Signature:		Date:		Place:			

ANNEXURE DA 185.4A7

REGISTRATION CLIENT TYPE 4A7 – PRODUCER

Notes:

- Whenever an asterisk (*) appear, please delete whichever is not applicable
- Indicate with an X in the appropriate block(s) whichever is applicable
- In addition, please complete the following forms or sections (where applicable) in the case of–
 - SADC, TDCA, SACU/EFTA, or GSP, if also exporter, form DA 185.4A2
 - Approved Exporter (TDCA or SACU/EFTA) – form DA 49A.02 incorporated in Section B of form DA 185.4A2
 - GSP – form DA 46A.02 incorporated in Section A hereof

Trading Particulars:

Please supply all trade names and physical addresses if the business is conducted from a different address or under a different name as was stated in Block 5 of the application form (DA 185).

Trade name of business: _____

Customs Client Number (if already registered): _____

Physical address: Street name and number: _____

Building name and floor number: _____

Suburb: _____

City/Town: _____

Street code: _____

Please mark the applicable box(es) with an X if any goods are exported under the following:

	(1) SADC	<input type="checkbox"/>	(2) TDCA	<input type="checkbox"/>	(3) SACU/EFTA	<input type="checkbox"/>	Other Producer	<input type="checkbox"/>
GSP:	(4) European Union	<input type="checkbox"/>	Norway	<input type="checkbox"/>	Russia	<input type="checkbox"/>	Turkey	<input type="checkbox"/>

Notes:

- If producer and exporter under GSP, please also complete forms DA 46A.01 and DA 46A.02
- If producer and not the exporter under any of the GSP Schemes, please also complete the DA 46A.02
- If exporter and producer under the SADC, TDCA or SACU/EFTA or any of the GSP Schemes, please also complete the DA 185.4A2

Additional Notes:

- (1) SADC means the Southern African Development Community (as mentioned in Part 2 in Schedule No. 10 of the Act)
- (2) TDCA means the Trade, Development and Cooperation Agreement with the European Community and its member states (as mentioned in Part 1 in Schedule No. 10 of the Act)
- (3) SACU/EFTA means the Southern African Customs Union States and the European Free Trade Association States (as mentioned in the rules numbered 49C)
- (4) European Union means the European Economic Community and its member states (as mentioned in the rules numbered 46A2)

*Delete whichever is not applicable

Authority to apply:

I/We _____ (name of applicant) herein represented by

(1) _____ Capacity _____

(2) _____ Capacity _____

being duly authorised thereto by virtue of –

- (a) * a resolution passed at a meeting of the Board of Directors held at _____ on the _____ day of _____ cyy _____; or
 - (b) * express consent in writing of all the members of the close corporation /* partners of the partnership /* trustees of the trust; or
 - (c) * being a person having the management of any other association; or
 - (d) * delegated officer of an organ of state,
- hereby apply for registration as a Producer.

Continues Overleaf

The under-mentioned original or certified copies must accompany the application:

- | | |
|-----|--|
| (a) | Registration certificate of business – As issued by the Registrar of Companies or Master of the Supreme Court in the case of a Trust |
| (b) | Resolution/consent or other authority as applicable |
| (c) | Proof of Address |
| (d) | * Individual |
| | * Partnership, Close Corporation and Trust (All Members / partners / trustees) |
| | * Company (All Directors, including Managing Director and Financial Director) |

Declaration:

I hereby-

- | | |
|-----|---|
| (a) | declare that the particulars in the application and all enclosures are true and correct; and |
| (b) | undertake to- |
| | (ii) inform the South African Revenue Service immediately of any changes in the particulars furnished in the application; |
| | (i) comply with the customs and excise laws and procedures. |

Initials and surname:		Status (e.g. Director):	
Signature:		Date:	
		Place:	

No. R. 1097

21 December 2012

CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR/112)

Under sections 46, 46A and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R.1874 of 8 December 1995 are amended to the extent set out in the Schedule hereto.



GEORGE NGAKANE VIRGIL MAGASHULA
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

(a) By the insertion after rule 46A4.29(d) of the following Part:

"Part 5

Non-reciprocal preferential tariff treatment under the Generalised System of Preferences (GSP) granted to developing countries by Norway

46A5.01 (a) The rules numbered 46A5 are—

- (i) rules contemplated in sections 46(4)(d) and 46A(4)(b) in respect of the enactments of Norway relating to the Generalised System of Preferences (GSP) wherein is prescribed the origin and other requirements in terms of which goods exported from a developing country (which includes the Republic) will qualify for preferential tariff treatment on importation into Norway;
- (ii) except for necessary technical changes and the exclusion of references to the Community and Switzerland, restatements of the contents of the rules numbered 46A2;
- (iii) substituted for the rules numbered 46A2 as a result of—

- (aa) changes to the GSP rules of the Community; and
- (bb) the GSP is no longer being applied between Switzerland and the Republic.

- (b) The enactments of Norway to which these rules relate are the following:

Enactments of Norway

Publication entitled: "Generalised System of Preferences for import of goods from Developing Countries GSP" consisting of:

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(Contents of publication obtained from Norwegian Customs website www.tol.no – updated to 9 August 2002)

(c) Any expression used in the rules with reference to any enactment of Norway shall, unless the context otherwise indicates, have the meaning assigned thereto in the said enactment, or relevant provisions of the Act or as defined in these rules

(d) (i) Where any rule reflects an alphabetical prefix or alphabetical prefixes and a number or numbers in brackets in any heading to the rule, such a reference refers to enactments and their numbers of Norway, for example–

Ns 1 or NGI.4.3.2/s2

These references may include–

- Part 1 – General Information (quoted in these rules as GI followed by the item number); or
- Part II – Rules of origin and proof of origin, which contain the Regulations concerning the origin of goods etc., under the Generalised System of Preferences (GSP) for the import of goods from developing countries (the sections of which are quoted in the rules as “s” followed by the section number; a reference may therefore consist of both, for example, NGI 4.3.2/s2);

(Part 1 is included because of its explanatory content with regard to the Regulations).

(ii) These references are merely quoted to facilitate tracing relevant provisions in the enactments, but exporters are cautioned to study

each enactment as a whole and in context to verify requirements in each case and not to rely solely on such references

- (e) In the application of provisions of the Act to any enactment—
- (i) the following expressions in the definitions of an enactment shall have the meanings assigned thereto in this paragraph—

“chapters and headings” means the chapters and headings (four-digit codes) of Part 1 of Schedule No. 1;

“customs value” means the value of imported goods calculated or determined in accordance with the provisions of sections 65, 66, 67 and 74A; and

“Harmonized System” or “HS” or “Harmonized Commodity Description and Coding System” means, for the purposes of any meaning ascribed to any expression in any provision of origin in any enactment or these rules, the provisions of Part 1 of Schedule No. 1, except national subheadings or additional section or chapter notes and the rates of duty, applicable to the classification of any goods in any chapter or heading or subheading, and for the purposes of interpretation of Part 1 of Schedule No. 1, includes application of the Explanatory Notes to the Harmonized System as required in terms of section 47(8)(a);

- (ii) the following expressions in an enactment shall have the meanings assigned thereto in this paragraph—

(aa) “authority or authorities”, “competent authorities”, “customs authorities” or “governmental authorities” means, the Commissioner, or in accordance with any delegation in these rules, the Senior Manager: Trade Administration in the Customs Division of the South African Revenue Service, the Controller or any other officer;

“GSP” means the Generalised System of Preferences as in operation in Norway in terms of which non-reciprocal

preferential tariff treatment is granted to goods originating in beneficiary countries which include the Republic;

“GSP goods” means goods exported or in the case of a producer, goods produced for export from the Republic for the purposes of obtaining the benefits of preferential tariff treatment on importation into Norway;

“Movement Certificate EUR 1” in respect of GSP goods, the form of which a specimen is published in the enactments of Norway which is issued by Norway as proof of the originating status of goods exported to the Republic for the purposes of the GSP;

“Norway” means the Kingdom of Norway;

“origin”, “originate”, “originating status” and cognate expressions, relate to, unless the context otherwise indicates, the origin of goods determined in terms of any provision of origin contemplated in an enactment;

“preferential tariff treatment” shall have the meaning assigned thereto in section 46A(1);

(bb) For the purposes of Ns 3 –

“company” means a company contemplated in the Companies Act, No. 71 of 2008;

“registered or recorded in” or “sail under the flag of a GSP beneficiary country” or “beneficiary country” includes “registered” or “of South African nationality” as contemplated in the Merchant Shipping Act, No. 57 of 1951;

“seabed” and “marine soil” or “subsoil” means “the bed of the sea and the subsoil thereof” included in the definition of “sea” in section 1 of the Maritime Zone Act, No. 15 of 1994;

"territorial waters" means the territorial waters as defined in section 4 of the Maritime Zone Act, No. 15 of 1994.

(iii) the expression –

"enactment" means an enactment as defined in section 46A(1) and includes any legislative enactment specified in paragraph (b), any amendment thereof or any directive in connection therewith issued by Norway;

"exporter" means a registered exporter as contemplated in section 46A(6);

"goods" as used in these rules means, depending on the context, "goods" or "products" or "materials" as defined in an enactment;

"list rule" means 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 as contained in the enactments;

"manufacturer" means a registered manufacturer as contemplated in section 46A(6) and includes, depending on the context, a "producer";

"producer" means a registered producer as contemplated in section 46A(6) and includes a person that breeds and raises any animals, mines any minerals and grows and harvests any products and depending on the context, any person that manufactures, processes or assembles goods or any combination thereof;

"relevant enactment" means an enactment of Norway;

"SACU" means the Southern African Customs Union of which the members are the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia, the Kingdom of Swaziland and the Republic of South Africa;

“Republic” means the Republic of South Africa.

- 46A5.02 (a) Subject to section 3(2), any power, duty or function contemplated in sections 46(4)(d) and 46A(4) is delegated to the extent specified in these rules to the Senior Manager: Trade Administration in the Customs Division of the South African Revenue Service, the Controller or the Officer: Origin Administration or any officer designated to exercise such power or perform such duty or function;
- (b) For the purposes of paragraph (a) any Officer: Origin Administration or any other officer authorised by the Senior Manager: Trade Administration or by any Controller may exercise any power or duty or function conferred or imposed on customs authorities in any enactment or on any officer in terms of any other provision of this Act for the purpose of verification of the originating status of goods or the fulfilment of the other requirements of such enactment.
- 46A5.03 From the date these rules come into operation any reference in any other rule or form to rule 46A.02 as relating to the Generalised System of Preferences granted by Norway must be regarded as referring to the rules numbered 46A5.
- 46A5.04 Registration of exporter and producer

For the purposes of section 46A(6) and section 59A–

- (a) every exporter and producer of GSP goods shall be registered and shall submit to the Commissioner a completed form DA 185 and the relevant annexure in the case of –
- (i) an exporter, Annexure DA 185.4A2 and form DA 46A.01 incorporated in Section C thereof;
- (ii) a producer, Annexure DA 185.4A7 and form DA 46A.02 incorporated in Section A thereof;
- (b) if the exporter is also the producer of the goods concerned, application for registration as exporter as well as a producer, must be so submitted.

46A5.05 Exporters must ascertain precise qualifying requirements and extent of benefit from importer or customs authority in Norway

- (a) (i) The enactments of Norway referred to in these rules have been obtained from the Internet.
- (ii) These enactments are included on the South African Revenue Service (SARS) website and copies are available at the offices of the Controllers where certificates are issued.
- (b) The enactments in some instances contain variations in the requirements of a procedure in different sections (for example, cumulation in General Information) and refer to publications that are not included (for example, item 4.3.3 of General Information).
- (c) Care must therefore be exercised in applying any provision and the South African Revenue Service cannot warrant that the enactments are free from errors or up to date or otherwise complete and having regard to the provisions of section 46A(7), it is the duty of exporters to ascertain particulars or confirmation of the precise qualifying requirements and the extent of any benefit from the importer or the customs authority in the countries concerned.

Rules relating to enactments of Norway prescribing requirements concerning the origin and proof of origin in respect of goods exported from beneficiary countries.

Chapter I - General Provisions

46A5.06 Definitions (Ns 1)

No rule.

Chapter II – Originating Products

46A5.07 Origin criteria (NGI 4.3.2 and 4.3.3, s2 and s2.3)

- (a) In terms of the relevant enactments the basic requirements for a product to be regarded as originating in a GSP beneficiary country are that it must be –
- (i) wholly obtained in that country; (Ns 3)
 - (ii) obtained in that country in the manufacture of which products other than those referred to in subparagraph (i) are used provided that the said product has undergone sufficient working or processing (Ns 4, Part II (list of working and processing, introductory notes to the list and list of processing rules)).
- (b) (i) Products originating in Norway which are exported to a GSP beneficiary country and which are subject to working or processing there going beyond the processes regarded as insufficient working or processing (Ns 5;) are regarded as originating in that GSP beneficiary country (NGI 4.3).
- (ii) The process referred to in subparagraph (i) is referred to as cumulation and in this regard the enactments provide that –
- (aa) regional cumulation (NGI 4.3.1 and s6) only applies in respect of the ASEAN group (NGI 4.3.1);
 - (bb) cumulation is not applicable to goods of HS Chapters 1 to 24 (NGI 4.3.3);
- (iii) General Information item (Norway) 4.3.2 relates to bilateral cumulation and item 4.3.3 to diagonal cumulation.
- (c) Certain tolerances, which do not apply to textile products of HS Chapters 50 to 63 of the Harmonized System, are allowed (NGI 4.1.3, s4).
- (d) On importation into Norway an originating product is eligible to benefit from the relevant tariff preference, provided–
- (i) it has been transported directly (Ns 14);
 - (ii) a valid Certificate of Origin Form A is submitted or an invoice declaration is produced; and

- (iii) the customs administration (or other government authority) of a beneficiary country assists the customs authorities of Norway to verify (when required) the authenticity of the document or the accuracy of the information regarding the origin of the product.
- (e) For the purposes of these requirements –
 - (i) exporters and producers (as defined) must ensure that proper records are kept to prove the originating status of goods exported (whether on completion of Certificate of Origin Form A or an invoice declaration) under the GSP scheme as specified in these rules;
 - (ii) exporters must produce a duly completed application form and submit the necessary supporting documents proving the originating status of the goods concerned when applying for certification of Form A.
- (f) Whenever originating status is claimed for any product in which materials originating in Norway have been incorporated, the exporter shall, in addition to any other documentation that may elsewhere be specified in these rules, keep available for inspection all appropriate records to prove compliance with the conditions for cumulation.
- (g)
 - (i) Where goods are exported from Norway to the Republic for working or processing, the form EUR 1 must reflect the endorsement “GSP BENEFICIARY COUNTRY NORWAY” in Block 2 of the form.
 - (ii) Where goods are imported into the Republic for cumulation purposes, the bill of entry import must be endorsed with the movement certificate EUR 1 number and date or to the effect that the importer is in possession of an invoice declaration.

46A5.08 Products wholly obtained in a GSP beneficiary country (Ns 3)

Goods wholly obtained must be so described on Certificate of Origin Form A or any invoice declaration and any entry for export, for example, “coal (wholly obtained)”.

46A5.09 Products sufficiently worked or processed – processing list (NGI 4.1.2, 4.1.3, s4 and Part II (see rule 46A2.01))

Derogations as provided in Ns 11 are only applicable to least-developed beneficiary countries

46A5.10 Insufficient working or processing (NGI 4.2, s5)

Any record kept to prove the originating status of goods exported shall reflect the nature of the working or processing carried out to distinguish sufficient and insufficient working.

46A5.11 Unit of qualification (NGI 4 and s7)

No rule.

46A5.12 Accessories, spare parts and tools (NGI 4 and s8)

No rule.

46A5.13 Sets (NGI 4 and s9)

Any proof of origin kept of goods exported shall contain sufficient details for verification of the heading and other characteristics of the goods for the purposes of application of the relevant provisions of origin.

46A5.14 Neutral elements (NGI 4 and s10)

No rule.

Chapter III - Territorial requirements, transport, etc.

46A5.15 The principle of territoriality / re-importation of goods (NGI 5; s12 and s13)

(a) For the purpose of application of the relevant enactments “exported” includes goods removed to any SACU country other than the Republic.

- (b) When entering any goods under rebate of duty for which originating status as contemplated in any relevant enactment is claimed on re-importation from any country including a SACU country, it must be proved for the purposes of entry under item 409.00 of Schedule No. 4 that the goods returned –
- (i) are the same as those which were exported;
 - (ii) have not undergone any operations beyond that necessary to preserve them in good condition while in that country or while being exported.

46A5.16 Direct transport (NGI 5 and s14)

- (a) The provisions of this rule relating to the import of goods only apply in respect of the provisions of rule 46A5.07(b) (cumulation).
- (b) (i) “Transported directly” means goods invoiced to an importer in the Republic by an exporter in Norway (or by a person in another country) and transported directly from that countries to that importer, arriving in the same ship, aircraft or container on which they were loaded on exportation.
- (ii) The evidence specified in the relevant enactments in respect of goods which have not been transported directly between the countries concerned and the Republic shall be produced to the Controller at the time of entry together with the form EUR 1 or invoice declaration and other documents contemplated in section 39.
- (c) If the Controller is not satisfied with the evidence and provided no false statement or a statement suspected on reasonable grounds to be false is produced, the Controller may release the goods on the furnishing of a provisional payment or other security pending production of the documents necessary to prove the originating status and complying with the requirements specified in the relevant enactment.
- (d) A “single transport document” may include a through bill of lading or air waybill indicating a contract for the carriage of goods from the country concerned to the Republic.

- (e) "Any substantiating documents" referred to in the enactments shall be documents, which provide the facts specified therein and may include a declaration by the exporter supported by a statement from the customs authorities of the country concerned that according to their investigations the facts contained in the declaration are correct or to the extent that although all the facts have not been verifiable they have no reason to doubt their correctness.
- (f)
 - (i) The provisions of paragraphs (c), (d) and (e) shall apply *mutatis mutandis* in respect of goods exported to Norway.
 - (ii) The exporter in the Republic must produce the evidence required on importation into Norway to the Controller together with the application for issue of Form A, completed Form A and other prescribed export documents.

46A5.17 Exhibitions (NGI 5 and s15)

- (a) The provisions of this rule relating to the import of goods only apply in respect of the provisions of rule 46A5.07(b).
- (b) In addition to the proof of origin referred to in the enactments the importer must produce on entry of the goods imported –
 - (i) an invoice from the exporter in the country concerned endorsed with the statement "these goods were consigned to you from (name and place of exhibition)"
 - (ii) a statement from the exporter confirming the particulars specified in the enactments.

Chapter IV – Proof of Origin

46A5.18 General conditions and issue of Certificate of Origin Form A (NGI 6.1.1, s16 and s17)

- (a) Numbered Certificate of Origin Form A forms have been printed in accordance with the provisions of the enactments and are available from the South African Revenue Service at the offices of Controllers specified in

paragraphs (a) and (b) of item 200.03 of the Schedule to the Rules on application by any exporter who wishes to export originating products to Norway.

- (b) (i) All forms received must be accounted for and mutilated, spoiled or cancelled forms must be returned to the nearest Controller.
- (ii) An affidavit must be furnished in respect of any forms lost, explaining the circumstances of the loss.
- (iii) (aa) The Certificate of Origin Form A, export bill of entry, application form and supporting documents for each consignment must be delivered for processing at the office of the Controller nearest to the place of business of the exporter unless the Senior Manager: Trade Administration otherwise determines.
- (bb) Every export bill of entry shall be endorsed –
 - (A) whether Certificate of Origin Form A or an invoice declaration is produced;
 - (B) with the Certificate of Origin Form A number, if applicable.
- (cc) “Supporting documents” include those contemplated in paragraph (ij).
- (dd) In addition to any copies required in terms of other export clearing procedures, the exporter or his or her agent must also submit for retention by the Controller–
 - (A) an additional copy of the bill of entry export;
 - (B) copies of the documents specified in item (aa); and
 - (C) a copy of the export invoice (endorsed with the invoice declaration, where applicable), a copy of the bill of lading, air waybill or the transport document, and producer’s declaration, where applicable.
- (ee) If an invoice declaration is produced after export a copy of the relevant export bill of entry must be submitted therewith to the Officer: Origin Administration.
- (ff) Every export invoice, bill of lading, packing list or consignment note, delivery note or other commercial document must state clearly the full description of the goods and bear reference numbers or other particulars sufficient to allow them to be identified in the exporter’s records.

- (iv) The officer processing the documents must check the copy of Certificate of Origin Form A submitted for retention to verify whether it is a true copy of the original and if satisfied must certify it as such.
- (c) An exporter may only authorise a licensed clearing agent to complete and sign the Certificate of Origin Form A and the application form.
- (d) The authorisation must be completed on the exporter's own letter-headed paper and confirm full details of the agent's name and address and the full names of the staff who will complete and sign the said forms.
- (e) The exporter shall authorise and issue instructions to the clearing agent in writing in respect of each occasion such forms are to be completed and shall specify clearly that he or she holds evidence to the effect that the goods qualify as originating products within the meaning of the provisions of origin in the relevant enactment.
- (f) The letter of authority shall be submitted together with the completed Certificate of Origin Form A and application form and will be retained by the Controller.
- (g)
 - (i) Completion of a Certificate of Origin Form A or invoice declaration is conditional on the exporter holding, and being able to produce on demand, all necessary evidence that the goods comply with the origin rules of the relevant enactment.
 - (ii) Certificate of Origin Form A must be accompanied by the Application for Certificate of Origin Form A (DA 46A.03) and if the exporter is not the producer a Declaration by Producer (Form DA 46A.04).
- (h) Certificate of Origin Form A must be completed to be authentic in accordance with the instructions in the relevant enactments, the notes on the reverse thereof and the following requirements:
 - (i)
 - (aa) The certificate must be made out in English;
 - (bb) if the certificate is being made out in manuscript, it must be made out in ink and capital letters must be used throughout;
 - (ii) the numbered boxes of the certificate must be completed as follows:

Box 1

- The exporter must be a natural person ordinarily resident in the Republic or a person whose place of business or the place of business of which is in the Republic.

Box 2

- Insert the consignee's name, address and country.

Box 3

- Insert the details which will be inserted on the export bill of entry.

Box 4

- Insert the bill of entry export number and date, client number of the exporter referred to in rule 59A.06(1) and one of the following endorsements where necessary –
 - "Duplicate" (where application is made for a duplicate);
 - "Issued retrospectively" (where the goods have been exported before application is made for a certificate and application is made for the retrospective issue thereof);
 - "Norway Cumulation", where goods have acquired originating status by cumulation of origin involving products originating in the Norway as contemplated in rule 46A5.07 and the relevant enactment.

Boxes 5 and 6

- Enter item numbers in Box 5 and identifying marks and numbers in Box 6
- Except if goods are wholly obtained, only goods subject to the same originating rule or rules specified for any heading number or group of heading numbers must be reflected on each certificate
- If they are not marked state "No marks and numbers"
- No space must be left between items

Box 7

- State identifying marks and numbers on the packages.
- For goods in bulk which are not packed insert "In bulk"
- The quantity stated must agree with the quantities on the invoice, for example, 100 cartons.
- The goods must be identified by giving a reasonably full commercial description supplemented where necessary by

information which enable the appropriate tariff heading to be determined, for example, electric insulators (8546) or watch cases and parts (9111).

- If both originating and non-originating goods are packed together describe only the originating goods and add at the end "Part contents only".
- If non-originating goods are included in a consignment of originating goods, the non-originating goods must be marked with an asterisk (*) on the invoice and the following statement put in Box 7, below the description of the goods:
 - Goods marked with an asterisk (*) on the invoice are non-originating and are not covered by this Certificate of Origin Form A.
 - Draw a horizontal line under the only or final item in Box 7 and rule through the unused space with a Z-shaped line or otherwise cross it through.

Box 8 (see Notes on the reverse of Certificate of Origin Form A)

- Enter the letter "P" for goods wholly obtained; or
- Enter the letter "W" followed by the Harmonized System heading at the 4-digit level for goods sufficiently worked or processed in terms of the relevant enactments.

Box 9

- Insert metric measures or any other quantity required.

Box 10

- Insert the invoice number and date.

Box 11

Certification

- The officer must print his or her initials and surname below his or her signature and date-stamp the certificate in the space provided by imprinting thereon the special stamp issued to him or her for this purpose.

Box 12

- The box must be duly completed and the initials and surname and capacity of the person signing the certificate must be stated below the signature.

- If the certificate is signed by a clearing agent on behalf of an exporter, the name of the clearing agent must be stated below the signature.
- The signature must not be mechanically reproduced or made with a rubber stamp.
- No certificate shall be valid—
 - If any entered particulars are incorrect and not in accordance with these rules;
 - If it contains any erasures or words written over one another;
 - If altered, unless any alterations are made by deleting the incorrect particulars, by adding any necessary corrections and such alterations are signed in full by the person who completed the certificate and endorsed by the officer who signs the certificate.

Application form for certification of Form A

- (ij) For the purposes of verification of the originating status of goods declared in the Application for Certificate of Origin Form A (DA 46A.03) the exporter, whether –
- (i) the manufacturer in whose undertaking the last working or processing was carried out; or
 - (ii) an exporter who has bought in the goods from a manufacturer for exportation in the same state; or
 - (iii) an exporter who re-exports in the same state goods imported from Norway or re-exports goods re-imported as contemplated in rule 46A5.15;
- must produce to an officer at any time including at the time of presentation of such application, as the officer may require, documents proving the originating status of the goods exported, including (as may be applicable)–
- (aa) accounts or internal bookkeeping and any other documents providing direct evidence of working or processing of materials carried out by the exporter or producer to obtain the goods concerned, movement certificates and invoice declarations authorised in terms of the relevant enactment, proving the originating status of goods imported

and re-exported or materials used and producer's declaration form DA 46A.04;

- (bb) documents which prove the identity of materials used in production and which contain enough particulars to determine the tariff heading thereof;
 - (cc) documents proving the value of materials used and added value;
 - (dd) costing records showing the calculation of the ex-works price defined in the enactments.
- (k) The requirements for signing the declaration on Certificate of Origin Form A are also applicable in respect of the application form which –
- (i) must bear the original signature of the person signing the declaration;
 - (ii) must be signed by the same person who signed the declaration on the Certificate of Origin Form A.
 - (iii) (aa) The exporter must ensure that the application is duly completed and must submit the supporting documents specified in paragraph (3) of the declaration; and

 - (bb) the supporting documents must include any relevant documents referred to in paragraph (ij).
- (l) Where the Officer: Origin Administration has reasonable doubts about the correctness of the statements made on the application for a Certificate of Origin Form A, such officer may –
- (i) request the exporter or manufacturer to produce documentary proof of origin;
 - (ii) detain and examine the goods entered for export;
 - (iii) investigate the books, accounts and other documents required to be kept for the purposes of the information contained in the application for a Certificate of Origin Form A; and
 - (iv) refuse to issue the Certificate of Origin Form A until he is satisfied that the originating requirements of the enactments have been complied with.

46A5.19 Certificate of Origin Form A issued retrospectively (Ns 19)

- (a)
 - (i) The exporter may only apply for the issue of a Certificate of Origin Form A after exportation at the office of the Controller where the goods were originally entered for export.
 - (ii) Certificate of Origin Form A may only be issued after exportation of the products to which it relates, if –
 - (aa) it was not issued at the time of exportation because of errors or accidental omissions or special circumstances; or
 - (bb) it is demonstrated that a Form A was issued but not accepted on importation of the goods in the country of destination for technical reasons.
- (b) The application shall be in writing, stating fully the reasons for the request and shall be supported by –
 - (i) a completed Certificate of Origin Form A and its application form of which –
 - (aa) Box 4 shall be endorsed “issued retrospectively”; and
 - (bb) if a Certificate of Origin Form A has not been issued previously for the goods concerned, the declaration by the exporter on form DA 46A.03 shall include a statement to this effect;
 - (ii) copies of the bill of entry export, invoices, bill of lading or air waybill or other transport document for the consignment and proof of the identity of the goods ordered and received in the country of destination;
 - (iii) proof that the goods comply with the provisions of origin of the relevant enactment;
 - (iv) full reasons of the circumstances in which a retrospectively issued Certificate of Origin Form A is required.
- (c) Before such application is considered an officer will first conduct an examination for verification that the particulars contained in the exporter’s application conform to those contained in the corresponding export documents.
- (d) The application for the issue of a Certificate of Origin Form A retrospectively shall be considered by the Controller.

46A5.20 Issue of a duplicate Certificate of Origin Form A (Ns 20)

- (a) The exporter shall furnish to the Officer: Origin Administration at the office of the Controller where the original Certificate of Origin Form A was issued –
- (i) a written statement giving reasons why a duplicate is required and the number and date of the original Certificate of Origin Form A;
 - (ii) a completed Certificate of Origin Form A and application form reflecting the word DUPLICATE and the number and date of the original form in Box 4;
 - (iii) copies of the bill of entry export, export invoice, bill of lading, air waybill or other transport documents together with any other supporting evidence produced when the original certificate was issued.
- (b) The Officer: Origin Administration shall attach a copy of the original application form to the application form for a duplicate and shall take into account the facts or circumstances considered when the original Certificate of Origin Form A was issued.

46A5.21 Issue of replacement Certificate of Origin Form A (Ns 21)

The enactments listed above provide for the issuing of replacement Certificates of Origin Form A by Norway where goods originate in a GSP beneficiary country are re-exported from any of, to another of, those countries

46A5.22 Content and format of invoice declaration (Ns 22 and Ns 23 and Appendix II to Part II)

- (a) The provisions for approved exporters are applicable to exports of goods from Norway to a beneficiary country for working or processing to acquire originating status in such country.
- (b) The provisions relating to invoice declarations are only applicable to goods exported to Norway in respect of a consignment consisting of one or more

packages containing originating products of which the total value does not exceed NOK 25 000 in the case of Norway.

- (c) Every exporter must –
- (i) make out one invoice declaration for each consignment;
 - (ii) ensure that the goods comply with the relevant provisions of origin at the time of export;
 - (iii) be in possession of the records and documents proving the originating status of the goods exported;
 - (iv) use serially numbered invoices;
 - (v) insert a reference number or other particulars on any invoice, delivery note or another commercial document according to which the goods can be readily identified in such records and documents;
 - (vi) describe the goods on such invoice and any delivery note or another commercial document with sufficient detail to enable them to be identified and for the purposes of determination of the tariff heading;
 - (vii) insert on any such document the applicable tariff heading;
 - (viii) indicate clearly on such documents by means of an asterisk (*) and statement goods which are not of preferential origin;
 - (ix) insert on three (3) copies of the invoice or such other document the English version of the declaration specified below, which shall –
 - (aa) be dated and bear the original signature of the exporter in manuscript; and
 - (bb) reflect the name and capacity of the person signing the declaration in capital letters below the signature.

“The exporter of the products covered by this document declares that, except where otherwise clearly indicated, these products are of preferential origin according to the rules of origin of the Norwegian Generalised System of Preferences and
 (place and date)

.....
 (Signature of the exporter; in addition the name of the person signing the declaration has to be indicated in clear script.)”

- (d) The documents referred to in subparagraph (ix) shall be dealt with by –
- (i) forwarding one copy of the document on which the declaration is made to the consignee;
 - (ii) including with the other export documentation one such copy and a copy of the invoice for retention by the Controller; and
 - (iii) creating a file for storing a copy of the invoice such delivery note or other commercial document and supporting evidence to prove the origin of the goods.
- (e) Any exporter who issues any invoice declaration may be prohibited from issuing such declarations where such exporter –
- (i) makes a false declaration concerning the origin of the value of any consignment;
 - (ii) does not comply with the requirements of the relevant enactment or these rules;
 - (iii) fails to notify the Senior Manager: Trade Administration that the goods no longer fulfil the required origin conditions (for example, by change of sources or materials).
- (f) If an exporter has been so prohibited from using invoice declarations, such exporter shall apply for Certificate of Origin Form A in respect of all exports for which originating status is claimed.
- (g) (i) If any invoice declaration is required to be made after exportation, the documents reflecting the invoice declaration together with the copies of the other documents produced at the time of export and the documents proving originating status shall be produced and application shall be made to the Officer: Origin Administration at the office of the Controller where the goods were entered for export.
- (ii) The provisions of rule 49A5.19 shall apply *mutatis mutandis* to such application.

46A5.23 Submission of proof of origin (Ns 25)

- (a) These provisions are only applicable in respect of goods imported when imported for cumulation purposes as contemplated in rule 46A5.07.
- (b) Any proof of origin in respect of imported goods must be –
 - (i) delivered to the Controller at the time the goods are entered home consumption or deemed to have been entered for home consumption; or
 - (ii) if imported by post, delivered to the postmaster before delivery thereof where the goods are not entered at a customs and excise office as contemplated in section 13;
 - (iii) must be in English and if not so a translation must be attached thereto.
- (c) Exporters must submit the Certificate of Origin Form A or the invoice declaration as proof of origin to reach the importer timeously in the country of destination as such proof of origin must be produced to the customs authorities in the country concerned within 10 months from the date of issue in the Republic.
- (d) After such period proof of origin is only accepted –
 - (i) if failure to observe the time limit is due to exceptional circumstances; or
 - (ii) where the goods have been submitted to the customs authorities in the country of destination before the final date of expiry.

46A5.24 Importation by instalments (Ns 26)

- (a) These provisions are only applicable to goods imported for cumulation purposes as contemplated in rule 46A5.07.
- (b) Where any importer requests approval to import goods contemplated in this Article by instalments application shall be in writing and–
 - (i) in the case of any machine provided for in Additional Note 1 of Section XVI of Part 1 of Schedule No. 1, apply to the Group

Manager: Tariff Policy at Head Office and forward a copy of the application to the Senior Manager: Trade Administration;

- (ii) in the case of other dismantled or non-assembled goods within the meaning of general rule 2(a) of the Harmonized System (General Note A 2(a) to Schedule No. 1) and falling within Section XVI or XVII or heading 7308 or 9406 of Part 1 of Schedule No. 1, application shall be made to the Senior Manager: Trade Administration stating a full description of the goods, the tariff heading, the number of consignments and include pro forma invoices of each.
- (c) Copies of proof of origin shall be presented with each bill of entry for the importation of consignments subsequent to the first instalment and such bill of entry shall reflect the number and date and place of entry of the first bill of entry.
- (d) When such goods are exported to Norway, one Certificate of Origin Form A shall be issued and submitted to the importer in the country of destination on exportation of the first instalment.

46A5.25 Exemptions from requirement of formal proof of origin (Ns 27)

- (a) Proof of origin is not required if the goods are sent as small packages from private persons to private persons, or form part of a traveller's personal baggage.
- (b) According to the enactments the following general conditions apply to exemption from production of proof of origin in respect of the importations concerned, where –
 - (i) the value of such goods does not exceed the limit of NOK 1 750 (Norway) in the case of small packages or NOK 5 000 in the case of goods forming part of travellers' personal baggage;
 - (ii) imports are occasional, not for the purposes of trade and are sent from private persons to private persons or form part of travellers' personal luggage for the personal use of the recipients or travellers or their families;

- (iii) the goods have been declared as meeting the requirements of the relevant enactment and there is no reason to doubt the veracity of such declaration.

46A5.26 Discrepancies and formal errors (Ns 28)

- (a) Slight discrepancies in proof of origin documents submitted at the time of entry of imported goods may include –
 - (i) spelling or typing mistakes or other minor errors not corrected;
 - (ii) amendments which have no direct bearing on the validity of the declaration of origin;
 - (iii) that the information is valid and accurate but not in the correct box;
 - (iv) that the exporter's declaration box is not dated.
- (b) Any proof of origin document submitted with slight discrepancies or formal errors may be accepted provided the documents and goods comply with the conditions contemplated in the relevant enactment.

Chapter V – Administrative matters, etc

46A5.27 Notification of competent authorities (Ns 29)

The stamp in use for issuing certificates of origin must be used for issuing Certificate of Origin Form A.

46A5.28 Mutual assistance (Ns 30)

The Senior Manager: Trade Administration shall be responsible for rendering the assistance contemplated in the relevant enactments to the customs administrations of Norway.

46A5.29 Verification of proof of origin (Ns 31)

- (a) Any proof of origin in respect of imported goods shall be submitted for verification to the customs authorities of the exporting country.

- (b) If a request is received from the customs authorities in Norway, the exporter, manufacturer, producer or any other person contemplated in section 4(12A) shall produce all documents and furnish the information necessary to determine the authenticity of proofs of origin, the originating status of the goods concerned or the fulfilment of the other requirements of the enactments.
- (c) The Senior Manager: Trade Administration shall determine whether or not to refuse entitlement to preferences for goods imported for cumulation purposes in accordance with the circumstances contemplated in the enactments.

46A5.30 Keeping of books, accounts and other documents

- (a) Any books, accounts and other documents kept for providing evidence of the originating status of goods shall utilise information prepared in a manner consistent with generally accepted accounting principles appropriate for the proving of the originating status of the goods and for fulfilling of the other requirements of the related enactment;
- (b) Every exporter or producer or any other person as contemplated in section 46A(3)(b) shall maintain and keep for a period of five (5) years from the date goods were exported complete books, accounts or other documents relating to the origin of goods for which preferential tariff treatment was claimed including any such books, accounts or other documents in connection with –
 - (i) (aa) the purchase of, sale of, cost of, value of, and payment for the goods that are exported;
(bb) the purchase of, cost of, value of, and payment for, all materials, including indirect materials, used in the production of the goods exported;
 - (ii) the production of the goods in the form in which they are exported, including proof of the originating status of the materials used and goods produced, the use of materials and other documentation and information to prove the originating status of the goods exported;

- (iii) documents relating to any goods imported from Norway, including proof of origin in respect of any goods exported in the same state as imported or any goods used in the production of goods exported;
 - (iv) the exportation of the goods to the countries concerned;
 - (v) any other documents contemplated in rule 46A5.18(ij).
- (c) (i) For the purpose of paragraph (b) the books, accounts and other documents must include specifically the following:
- (aa) direct evidence of working or processing of materials carried out by the exporter or manufacturer to obtain the goods concerned;
 - (bb) documents proving the identity of materials used in production and which contain enough particulars to determine the tariff subheading thereof;
 - (cc) documents proving the value of materials used and added value;
 - (dd) costing records showing the calculation of the ex-works price;
 - (ee) serially numbered invoices of goods sold for export; and
 - (ff) copies of Certificate of Origin Form A and all export documents (including transport documents).
- (ii) The invoiced price is not acceptable as the ex-works price, and may be determined by the Senior Manager: Trade Administration in consultation with the Group Manager: Valuation Policy, where –
- (aa) different terms apply, for example, CIF price;
 - (bb) a special price has been charged between associated companies, in which case the true price shall be established on the basis of the price charged to non-associated purchasers for similar goods;
 - (cc) goods are invoiced by manufacturers to purchasers at a net price, in which case any agent's commission shall be added when computing an ex-works price for the purpose of a percentage rule;
 - (dd) a discount has been granted subject to conditions, for example, payment to be made within six (6) months of sale to a distributor, in which case it should be ignored when calculating the ex-works price;

(ee) any other instances where the invoiced price is not an ex-works price.

(d) For the purpose of compliance with the provisions of the enactments, the Controller must keep a copy of the Certificate of Origin Form A and supporting evidence and any related export documents for at least five (5) years after the date of entry of export of the goods concerned.”

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