



*What “everyone” in international trade, starting from the CEO needs to know about the*

**“Certificates Of Origin-COO”**

# International trade documents

- The transport document- The B/L
- The invoice – The Payment method as per UCP 600
- The packing list
- The insurance policy
- Border control entry requirement documents- CO/GSP, fumigation, QC etc.

## Q: What is a Certificate of Origin?

A: Certificate of Origin (CO) is a document that certifies a shipment's country of origin. It attests that goods in a particular export shipment are wholly obtained or produced or manufactured or processed in a particular country (country of origin). Virtually every country in the world considers the origin of imported goods when determining what duty will be assessed on the goods or, in some cases, whether the goods may be legally imported at all.

### So what is CO in short?

- ✓ Document attesting that goods in a particular export shipment are wholly obtained or produced or manufactured or processed in a particular country.
- ✓ It's basically the «Nationality» of a product



## Origin vs. CO?

**Certificates of Origin are in common use pretty much around the world, But**

**The CO itself should not be confused with a declaration of origin**



# What is an acceptable proof of origin?

Chambers accept the export invoice, normally, as sufficient evidence of origin. The export invoice is provided by the applicant who is normally a chamber member. If he is not, then we ask for more information about his company, director's names and credentials before we accept the export invoice.

So normally, this is the document that is common place for us to determine the origin of the goods. Sometimes it will have a separate declaration of origin provided by the company and authenticated by one of their signatories.

But in absence of the export invoice then we would look for another authentic document such as an overseas certificate of origin overseen in many countries (especially in the Middle-East and Asia), there is a requirement or an understanding that the stamp or seal of a Chamber on a document lends credibility, authenticity or third party veracity to what is stated in the document. These countries will consistently look for a Chamber stamp before either letting goods into a country or possessing exporter requests for entry procedures.

## Q: What role do Chambers of Commerce play?

A:

Chambers of Commerce are recognized worldwide as the official body to issue, sign and stamp certificates of origin due to the widespread network of the chamber of commerce community around the world and its respected reputation of serving the business community.

Since Certificates of Origin are required by Customs as one of the key bases for applying tariff rates, a chamber's role is both unique and vital in facilitating international trade for the business community.

# How did chambers get authority?

The role of chambers of commerce delivering certificates of origin can be traced back to the **1923 Geneva Convention** relating to the simplification of Customs Formalities, Article 11 (eventually updated by the **Kyoto Convention**).

Under the Convention, its signatory governments were obliged to make the process and procedures as simple as possible for companies requiring certificates of origin. In addition, it was specified that the state may allow these certificates to be issued by other organizations, "which possess the necessary authority and offer the necessary guarantees" to the State.

Thus, due to the widespread network of the chamber of commerce community, chambers of commerce are authorized to issue certificates of origin today

## Q: Who at the Chamber is responsible for Certification?

A: The Chief Executive in the Chamber is the person ultimately responsible for all certification work carried out by their authorized staff. It is their responsibility to ensure that, at all times, their authorized staff are trained in best practices and comply with the certification procedures.



## Q: How does the Chamber know the information being provided by the exporter is accurate?

A: It can't. Chambers certify only what they are able to verify. Certification guarantees the accuracy or truth of information contained in the document and is expressed by using the word "certified". Certification may be given for the whole document or may be limited to the position and identity of the signatory. If the Chamber is presented with an application attesting to commercial details, the accuracy of which it cannot check, it must confine itself to stamping the document attesting to the position and the identity of the signatory: **Such a stamp serves to show only that the document was presented to the Chamber**

## Q: Can a Chamber be held liable?

A: Not if they follow the correct process. The certification stamping of documents and signature by the Chamber's authorized official should only take place after the checking operations have been completed. In performance of its duties, the Chamber has a series of checks to make.

These are as follows:

- checking that formal undertakings are held;
- checking that documents submitted for certification have been signed by one of the applicant's authorized signatories;
- face-checking of documents to ensure correctness of completion in terms of required content; and
- checking the supporting evidence to ensure the accuracy of the information declared on the documents for certification.

## In practice, if chambers have doubts about the accuracy of information and documents made by applicants, how do you handle similar situation?

Should a chamber have any doubt in the accuracy of a certificate of origin, it is not obliged nor obligated to issue the certificate.

Visit premises to check the producing procedure and the related producing reports.

Should there be any cases of fraud, appropriate authorities should be notified. As this is a serious issue, Chamber should address this item with your CEO. Please see WCF International CO Guidelines.

## Q: Can a Chamber sign Declarations of Origin or invoices before the exporter?

A: No! Where it is necessary for a declaration of origin or any other declaration to be on the export invoice, applicants must present the invoice bearing the requisite exporter's declaration and any requirements of the particular country to which the goods are being consigned or as required to meet reasonable commercial needs. The declaration on the original and on each copy invoice must be signed.

## **Q: Should Chambers use a disclaimer when they sign and stamp certificates?**

**A: YES! Here are two sample disclaimers:**

**The [insert Chamber name], a recognized Chamber of Commerce under the laws of the [State/Province], states that, based solely on the exporter's declaration, the Chamber believes that the goods described are products of the designated country. The Chamber assumes no responsibility and makes no warranty, expressed or implied, concerning the goods, or any documents relating thereto, and assumes no responsibility for the truth or accuracy of any statements or any of the documents mentioned therein.**

**Or, a short version:**

**The undersigned, duly authorized by the Designated Issuing Authority certifies on the basis of information supplied and to the best of their knowledge and belief that the goods are of the designated origin, production or manufacture.**

## Q: Does a certificate need to be notarized?

A: NO. Notarization is an old hat and was replaced by Formal Undertaking which means the Exporter's Authorized officer makes a declaration to the chamber, indemnifies, provides a list of the signatories and agrees to keep the Chamber updated of any changes

## Q: What is a "letter of waiver" related to certificates of origin?

A: The letter of waiver is in fact the Formal Undertaking which removed the need for a notary or lawyer. The waiver means the exporter takes responsibility and holds the Chamber not responsible without getting tangled up in legalism. It has nothing to do with opening the door for pre-approving certificates or providing a chamber stamp to a company.

## For countries in which certification of COs is not regulated by the government, how can a Chamber protect itself against liability

In this situation, the chamber must probably take advice from its own legal advisors and maybe set in place some form of professional indemnity insurance;

### Q What if an application seems suspicious?

A: If an application for certification arouses any unusual degree of suspicion and it is known or thought that that the applicant conducts business with another Chamber, the Chief Executive should consider communicating in confidence with his/her opposite number at the other Chamber so that the latter is alerted.



## Q: What is Double Checking?

A: Double checking is a compulsory procedure that is demanded as part of the Chambers' obligations under the certification scheme. There is a strict interpretation that the certificate and all documents should be checked by two members of staff, acting independently, and prior to issuing of the certification requested.



**Is an official authorization (from the government, for example) necessary to issue non preferential COs? Or this authorization is needed only when the entity issues preferential COs (and there is a trade agreement between the countries)?**

The majority of governments and government agencies rely on the expertise and network of Chambers of Commerce as they have an excellent and creditable track record with the first CO issued as early as 1898.

Since the 1923 Geneva Convention which specifies that governments can delegate the issuance of COs to "competent authorities", governments of developed and developing nations have delegated the issuance of CO to Chambers to which are deemed to be suitable organisations as they are reliable and would not compromise on integrity, neutrality and impartiality in the issuance of CO.

So, whether it is non-preferential certificates or preferential certificates the authority should come from the national government.

## HOW CERTIFICATES OF ORIGIN ARE ISSUED

In undertaking any certification an issuing body has a series of checks to make. These are as follows:

- i. Checking that Formal Undertakings are held;
- ii. Checking that documents submitted for certification have been signed by one of the applicant's authorized signatories;
- iii. Face-checking of documents to ensure correctness of completion in terms of required content; and
- iv. Checking the supporting evidence to ensure the accuracy of the information declared on the documents for certification.

# Q: Who needs it? : Who determines whether a Certificate of Origin is required?

- A: Importer ?
- B Exporter?
- C: Both ?

A; Certificates of Origin are needed to comply with foreign Customs requirements for duty calculations and exemptions and other requirements of importing country,

The responsibility to comply with the requirements of the importing company rests with the exporter – not the Chamber. It is also the exporter's responsibility to obtain the Certificate of Origin, in accordance with the buyer's requirement.

## In short why are CO required?

- ✓ Requested by banks, to accompany letters of credit, or by insurers and other private stakeholders who need to prove the origin of the goods
- ✓ To determine the taxes and duties applicable to that good
- ✓ To ensure a traceability and security of the good entering the country.
- ✓ Customs Authorities require CO to control the origin of a good.
- ✓ The exporter and or their freight forwarder or CHA will know if a CO is required when importing to a foreign country
- ✓ 3<sup>rd</sup> party buyer's request

# What kind of fraud that can happen

- ✓ To get preferential market access by declaring and manipulating rules of origin
- ✓ For dumping purposes
- ✓ Avoid taxes and duties
- ✓ Under invoicing

## Two major types of Cos

The main type issued by chambers are "**Non-Preferential COs**", i.e. "ordinary COs" which certify that the country of origin of a particular product does not qualify for any preferential treatment.

"**Preferential COs**" refer to COs which enable products to enjoy tariff reduction or exemption when they are exported to countries extending these privileges: e.g. GSP, Commonwealth Preference Certificate. Certificates of Origin may be needed to comply with Letters of Credit, foreign Customs requirements or a buyer's request. In most countries, chambers of commerce are the key agent in the delivery of certificates of origin. However, in some countries, this privilege may also be extended to other bodies such as ministries or customs authorities.

# Do you know in which countries preferential origin certificates are also delivered by chambers of commerce?

According to the 2009 World CO Survey, the following countries have chambers of commerce that issue PCOs:

Argentina  
Australia  
Belarus  
Belgium  
Bulgaria  
Cambodia  
Canada  
Chile  
China  
Costa Rica  
Croatia  
Cuba  
Hong Kong  
Hungary  
Iran  
Japan  
Kenya  
Korea  
Kuwait  
Kyrgyz Republic

Laos  
Lebanon  
Macedonia  
Madagascar  
Mexico  
Mongolia  
Netherlands  
New Zealand  
Norway  
Palestine  
Paraguay  
Peru  
Philippines  
Republic Of Moldova

Salvador  
Serbia  
Slovak Republic  
South Africa  
Spain  
Switzerland  
Turkey  
Ukraine  
United Arab Emirates  
United Kingdom  
United States  
Vietnam



# Can trade blocks issue COs?

Yes, when countries unite in trading agreements, they may allow Certificate of Origin to state the trading bloc, for example, the European union (EU) as origin, rather than the specific country. Determining the origin of a product is important because it is a key basis for applying tariff and other important criteria. However, not all exporters need a certificate of origin, this will depend on the destination of the goods, their nature, and it can also depend on the financial institution involved in the export operation.

# DESIGNATION OF ORIGIN

For goods of non-EU Community origin the correct designation is the name of the country of origin concerned. Reference to an economic grouping of countries, e.g. EFTA, or a vague geographical region, e.g. Western Europe, is not acceptable.

Abbreviations are not acceptable. Use of “EC — UK” is not permitted because such abbreviations do not translate effectively. Similarly, combinations of abbreviations and full entries are not acceptable i.e. “EC — United Kingdom” or “European Community — UK”. In all cases the origin must be clearly stated in full.

# What is a the Origin?

The “origin” does not refer to the country where the goods were shipped from but to the country where they were produced. For products manufactured in two or more countries,

origin is obtained in the country where the last substantial economically justified processing is

carried out. An often used practice is that if more than 50% of the cost of producing the goods

originates from one country, the "national content" is more than 50%, then, that country is

acceptable as the **Country of Origin**.

**Can a freight forwarder or customs house broker apply for a CO?**

**Q: Can a Freight Forwarder stamp and sign?**

**Q: Can Exporters or Agents “self-stamp” Certificates by acquiring and applying the Chamber seal?**

Yes,

A freight forwarder or customs house broker can submit the application and documentation on behalf of its client, as long as chamber has proof of the relationship.

This link should be created in the system when the exporter registers and selects their freight forwarder to submit on their behalf.

The CO and supporting documents will bear the signature of the person authorized to submit the CO application.

A: NO! The criteria for having Chambers of Commerce certify Certificates of Origin is that, they have direct members who are exporters and should retain profile details of the exporters in their database. An issuing body should not be an organization that provides services to exporters such as freight forwarders, which could compromise their integrity and impartiality in the authentication of Certificates of Origin.

A: NO! . Chambers that provide their seal direct to exporters or their agents are exposing themselves to liability by providing their seal without examining the documents and going through the check list. In some cases where Chambers have given their seal there have been cases involving the fraudulent issue of certificates or the forging of certifications.

## Q: Who is authorized to sign on behalf of the Exporter?

A: Only the principals or their duly authorized agent. Principals include in the case of a sole trader, by the proprietor himself; in the case of a partnership, by a partner of the firm; in the case of a corporate body, by a director or the secretary. Alternatively, declarations may be signed by an authorized agent of the principal. In the case of officials, a letter of authority signed by the proprietor, a partner of the firm, or a director or the secretary of the corporate body, together with a specimen signature of the person concerned, must be deposited with the Chamber.

# Can a certificate of origin be issued retrospectively?

**Yes** provided following conditions are met :

Standard letter of indemnity, which shall

Also confirm no co has been collected before for the said shipment

Give reason for late application, with letter from importing country

Copy of sea/air B/L

Relevant document to show the origin of the goods and transaction along with any other proof

Subject to issuing body is entirely satisfied the CO may be issued and dated at the issuing date with clause “issued retrospectively”



EXPIRY

date?

Can a CO have Validity

Yes

*Certificate of Origin Template*

## Certificate of Origin

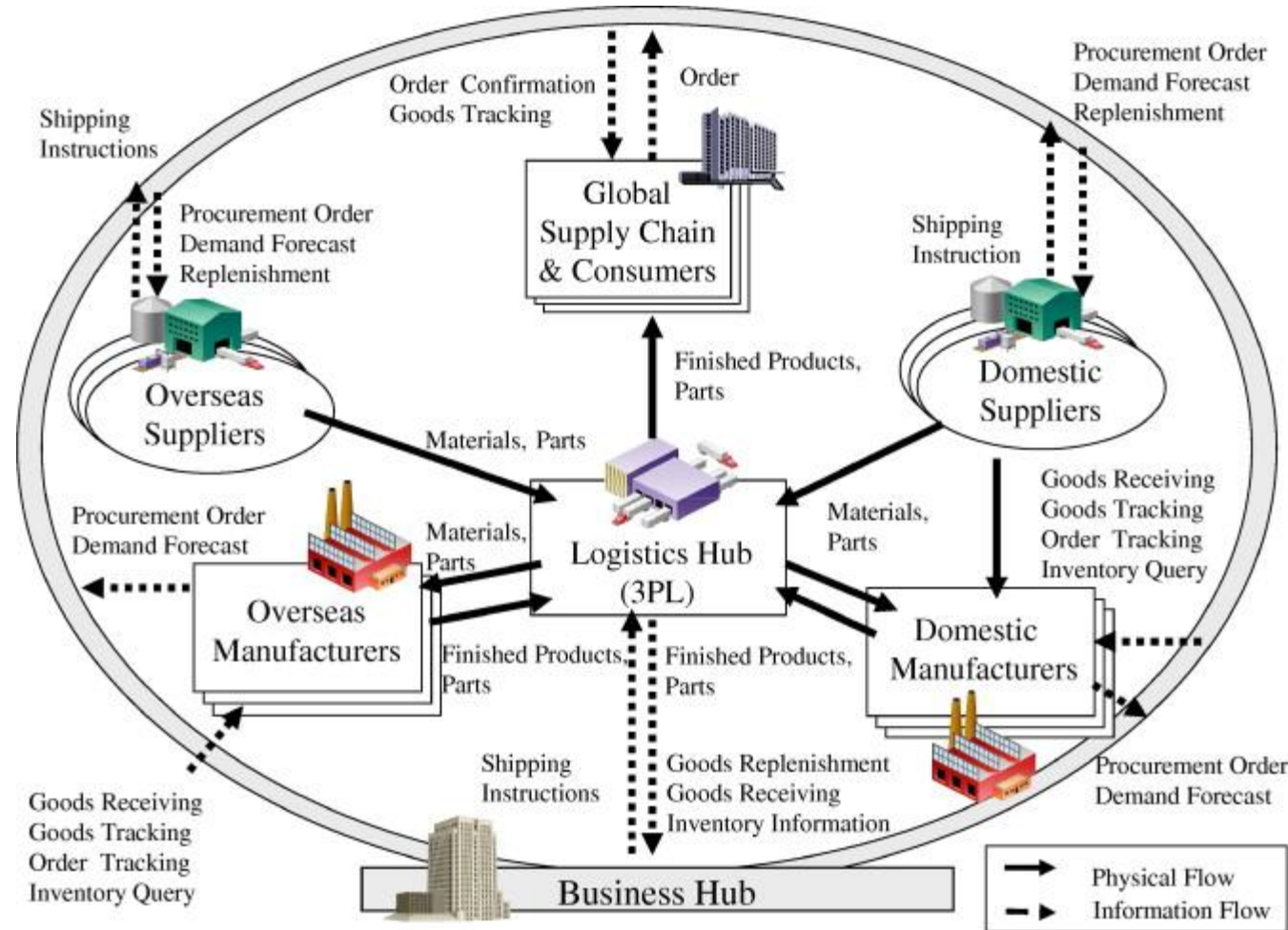
<b>Exporter Name and Address</b>	<b>Blanket Period: (DD/MM/YYYY)</b>
<b>Tax Identification Number</b>	<b>FROM:</b>
	<b>TO:</b>

# What about CO in Letters of Credit Transactions:

- Letter of credit rules do not cover certificate of origin under specific articles unlike transport and insurance documents as a result certificates of origin will be treated like any other ordinary document under letter of credit rules. This having been said, we need to emphasize that the issuing banks have to indicate on their letters of credits the specific requirements regarding the certificates of origin.
- If no specific requirement exists in the letter of credit for the certificates of origin than the presentation of a certificate of origin will be satisfied by the presentation of a signed document that appears to relate to the invoiced goods and certifies their origin.
- When a credit requires the presentation of a preferential certificates of origin such as a Certificate of Origin GSP Form A only a document in that specific form should be presented by the beneficiary.

# CO in Hub operations

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**Can one Certificate of Origin cover multiple products each with different origin?**

**Yes,** a CO may have multiple items each with a different country of origin.

**If the applicant surrenders all other COs to the Chamber, Chamber can issue one certificate, listing out references to the part consignments and mentioning the origin to each part in mater CO**

**Can one issue certificate of origin to products stored and distributed?**

# Can a Non Manipulation Certificate(NMC) be issued for transshipment/transit cargo

**Yes,** provided the country has a comprehensive Customs agreement with the destination country

## Which copies are kept on file, CO only or CO and background documents?

Keep copies of the supporting evidence, the invoice or whatever that evidence is, and the back copy (which was the pink copy shown on the presentation) is held in the Chamber. The two are normally stapled and kept together and kept in the file. The original goes back to the exporter and he/she also gets another copy for their own records. These are the files that get audited when an inspector comes



## Can we have access to the Procedures Manual?



**ICC World Chambers Federation has published in 2006 some "International Certificate of Origin Guidelines"**

**These guidelines are compiled in a manual for chambers of commerce and the business community on information on how to best be in compliance with the international rules of origin .**

**Q: What is the UN layout key for international trade documents?**

A: UneDocs layout ensures the layout is consistent for all export documents internationally and easy to read and check when presented to Customs, banks and any party in the global trade community.

Cer

Exporter Name and Address

Tax Identification Number

Producer Name and Address

Tax Identification Number:

Description of Good(s)

I CERTIFY THAT:

- Information provided in this certificate represents true and accurate information. I understand the details and statements are correct; that all the goods were produced or processed in \_\_\_\_\_ (Country)
- I agree to maintain and present upon request, documentation in writing, all persons to whom this certificate was given of any further production or any other operation, THERE HAS BEEN NO FURTHER PRODUCTION OR ANY OTHER OPERATION.
- This certificate consists of \_\_\_\_\_ PAGES, INCLUDING ALL ATTACHED PAGES.

Authorized Signature:

Name: (Print or Type)

Date: DD/MM/YYYY

Ph: XXX

1. Goods Consigned From (Exporter's business name, address, country)		
2. Goods Consigned To (Importer's business name, address, country)		
3. Notify Party (Name & Address)		
4. Means of Transport and Route (as far as known)		
Departure Date:	Port of Loading:	
Vessel/Aircraft/Other:	Port of Discharge:	
B/L Number/Other:	Final Destination:	
5. Item No.	6. Marks and Numbers on Packages	7. Number and Types of Packages, C (incl. quantity where appropriate)
10. Declaration by the Exporter		
The undersigned hereby declares that the above details and statements are correct; that all the goods were produced or processed in _____ (Country)		
For goods exported to _____ (Country)		
Signatory's Company _____		
Name of Signatory _____		
Date & Place _____		
Signature _____		

Please print or type

**DEPARTMENT OF HOME AFFAIRS  
U.S. Customs and Border Protection**

**NORTH AMERICAN FREE TRADE CERTIFICATE OF ORIGIN**  
19 CFR 181.11.

1. EXPORTER NAME AND ADDRESS	2. BLAI FROM TO
TAX IDENTIFICATION NUMBER:	4. IMPORTER'S NAME AND ADDRESS
3. PRODUCER NAME AND ADDRESS	TAX ID
TAX IDENTIFICATION NUMBER:	5. DESCRIPTION OF GOOD(S)

I CERTIFY THAT:

- THE INFORMATION ON THIS DOCUMENT IS TRUE AND ACCURATE AND I AM NOT MAKING ANY FALSE REPRESENTATIONS. I UNDERSTAND THAT I AM LIABLE FOR ANY FALSE STATEMENTS IN CONNECTION WITH THIS DOCUMENT;
- I AGREE TO MAINTAIN AND PRESENT UPON REQUEST, DOCUMENTATION IN WRITING, ALL PERSONS TO WHOM THE CERTIFICATE WAS GIVEN OF ANY FURTHER PRODUCTION OR ANY OTHER OPERATION, THERE HAS BEEN NO FURTHER PRODUCTION OR ANY OTHER OPERATION.
- THIS CERTIFICATE CONSISTS OF \_\_\_\_\_ PAGES, INCLUDING ALL ATTACHED PAGES.

11a. AUTHORIZED SIGNATURE	11b. COUNTRY OF ORIGIN
11c. NAME (Print or Type)	11d. TITLE
11e. DATE (MM/DD/YYYY)	11f. TELEPHONE NUMBER (Voice)



OMB No. 1651-0098

1. Goods consigned from (Exporter's business name, address, country)		Reference No.	
2. Goods consigned to (Consignee's name, address, country)		ASEAN TRADE IN GOODS AGREEMENT/ ASEAN INDUSTRIAL COOPERATION SCHEME CERTIFICATE OF ORIGIN (Combined Declaration and Certificate) FORM D Issued in INDONESIA (Country) See Overleaf Notes	
3. Means of transport and route (as far as known)		4. For Official Use	
Departure Date		<input type="checkbox"/> Preferential Treatment Given Under ASEAN Trade in Goods Agreement	
Vessel's name/Aircraft etc.		<input type="checkbox"/> Preferential Treatment Given Under ASEAN Industrial Cooperation Scheme	
Port of Discharge		<input type="checkbox"/> Preferential Treatment Not Given (Please state reason/s)	
Signature of Authorised Signatory of the Importing Country			
5. Item number	6. Marks and numbers on packages	7. Number and type of packages, description of goods (including quantity where appropriate and HS number of the importing country)	8. Origin criterion (see Overleaf Notes)
1			
11. Declaration by the exporter		12. Certification	
The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in _____ (Country)		It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.	
and that they comply with the origin requirements specified for these goods in the ASEAN Trade in Goods Agreement for the goods exported to _____ (Importing Country)		Place and date, signature of certifying authority	
Place and date, signature of authorised signatory		13. <input type="checkbox"/> Third Country Invoicing <input type="checkbox"/> Exhibition	
<input type="checkbox"/> Accumulation <input type="checkbox"/> De Minimis		<input type="checkbox"/> Back-to-Back CO <input type="checkbox"/> Issued Retroactively	
<input type="checkbox"/> Partial Cumulation		Place and date, signature and stamp of certifying authority	



**Certificate**  
**(filling including Hub)**  
**Completion of the of**  
**Origin:**  
**Example :EC standards**

# CONSIGNOR

This must indicate the name and address of the exporter in the issuing country. Occasional problems occur with this and these can be resolved as follows:

**Problem A. An exporter requires his supplier to raise the certificate.**

*Answer*

The consignor should show the supplier's name and address and the phrase "on behalf of" followed by the exporter's name and address.

A copy invoice from the supplier to the exporter showing the ultimate country of destination of the goods, or, if known to the supplier, the ultimate consignee must be produced as supporting evidence.

**Problem B. A subsidiary of a multi-national company is exporting goods from the issuing country but the multi-national has a centralized invoicing system based outside the issuing country.**

*Answer*

The name and address of the subsidiary should be entered as consignor together with the phrase “on behalf of” followed by the name and address of the parent company.

The parent company’s export invoice to the consignee endorsed by the subsidiary showing that the goods are being shipped from the issuing country should be produced as supporting evidence.

**Problem C. A multi-national company carries out all of its export administration in the issuing country regardless of the country from which the goods are exported.**

**Answer**

Provided that it can be positively shown that the company in the issuing country is wholly responsible for the documentation pertaining to the exporter's business, it is permissible for Certificates of Origin to refer only to the exporting company, but only if that company is within the **agreed trade community** (European Community).



# CONSIGNEE

This box should show the name and address of the overseas receiver of the goods shipped.

**Problem A.** The name and address of the overseas receiver is not known and the goods are delivered to a nominated port or airport on the instructions of a buyer who is consolidating several consignments into one shipment; or the goods will only be consigned to a named receiver once they are in transit or have arrived in the country of destination.

### **Answer**

Consignee should be completed by insertion of “To order” followed by the name of the country of destination. Supporting evidence is provided by the consignor’s invoice to the buyer subject to its containing a clear declaration as to the ultimate country of destination.

## **Problem B. The goods are to be shipped to someone other than the buyer but for contractual reasons a reference to the buyer is required.**

### **Answer**

Consignee should be completed “To the order of” followed by the buyer’s name and address and “For Dispatch to” followed by the name and address of the receiver of the goods overseas. If the overseas receiver is unknown, the name and address of the overseas country should be inserted following “For dispatch to”. Supporting evidence is provided by the consignor’s invoice to the buyer subject to its containing a clear statement as to the overseas receiver or the ultimate country of destination as appropriate.

Issuing bodies must ensure that an export of goods is clearly indicated. The C/O is an export document and must never be issued showing a consignee address in the issuing country.

# COUNTRY OF ORIGIN RULES-DOC

This is most important, as the origin description is the prime function of the certificate. A full appreciation of the various rules of origin is required to enable issuing bodies to determine the acceptability of the applicant's declaration. Additionally, a clear understanding of the rules is necessary to ensure that origin is clearly stated in the appropriate manner.

A clear distinction must be drawn between the regulations which relate to non-preferential origin and the rules of origin applied under preference agreements to which the issuing country is a party.

# WHAT ABOUT TRANSPORT DETAILS

In normal practice it is usual to show the mode of transport used e.g. sea freight, airfreight, road or rail. This optional box may be left blank by the applicant if so desired in EC

However, in non-EC certification environment, this is not an optional box and applicants are obliged to provide details on; Departure Date, Vessel's Name/Flight Number, as these information form part of the vital particulars in the verification process by the issuing body.

**Problem A. The consignment is carried out by different or multi-modal methods of transport.**

**Answer**

The entry “Mixed Transport” should be used.

**Problem B. The method of transport is unknown.**

**Answer**

The entry “Earliest Available Transport” should be inserted.

**Problem C. The name of the carrying vessel may be required instead of a reference to “sea freight”.**

**Answer**

This is perfectly acceptable provided that the applicant understands that any substitution of the named vessel by another will involve resubmitting the C/O for alteration approval.

# DESIGNATION OF GOODS *etc.*

This box covers the goods actually being exported and requires the applicant to provide certain information for the purpose of consignment identification. This information takes the form of marks and numbers, number and type of packing used, description of the goods and, where appropriate, item numbers.

## A. Marks and Numbers.

This refers to the actual marks and numbers stenciled or otherwise affixed to the packages being shipped. Usual practice is for such marks to be a combination of:

- i. lead marks which serve to identify either consignor or consignee;
- ii. Port marks which identify port, airport or other place of destination, e.g. inland clearance depot;
- iii. Any reference or order number required by the contract, usually a combination of letters and numbers
- iv. The actual package numbers, e.g. 1 of 1, 1-10, 1/15, 1-13 of 13.



## **Problem A. Goods are shipped without marks?**

### **Answer**

The C/O should show the word 'Unmarked'.

## **Problem B. The packages are merely addressed to the consignee**

### **Answer**

The CO should show the phrase 'Fully addressed'.

## **B: Number and Type of Packing Used.**

This relates to the number of cartons, crates, boxes, pallets, bales, rolls etc. that comprise the consignment. With the increasing use of containerization rather than conventional cargo the entry may merely refer to a **container number or a series of container numbers**. Often details of containerized consignments are supplemented by reference to the seal numbers used when such containers are finally sealed after loading.

For conventional cargo the type of **packing used must be specified**. The number of packages should in all cases agree with the numbers shown on the marks and numbers.

### **Problem. Goods are shipped in bulk or unpacked.**

**Answer**

The CO should be marked “Unpacked” or “Loose” or “In bulk”.

## C. Description of the Goods

- The goods must be described by their usual trade description. This should be in sufficient detail to clearly indicate the nature of the goods and should not be vague or general, e.g. spare parts, nor should it solely be given by reference to a trademark **or** brand name.

# **Problem A. The exporter uses a description for commercial reasons, which does not meet these requirements.**

## **Answer**

Such descriptions are permissible in addition to the normal trade description provided that the issuing body is satisfied that both descriptions used are capable of the same meaning.

The issuing body must ensure that the description used is fully consistent with the invoice details submitted with the application e.g. if the price of the goods is shown on the C/O this must be checked with the supporting invoice to ensure agreement.

**Problem B. The CO contains political boycott declarations that goods do not originate from blacklisted countries or sources.**

## **Answer**

These are forbidden. The CO should be refused until the political boycott declarations are removed either by deleting them from the CO and approving the alteration or by submission of a new CO omitting the offending declarations.

**Problem C. An agent submits an application which incorporates the qualifying phrase ‘said to contain’ or its abbreviation ‘stc’.**

**Answer**

This is prohibited because it denies positive knowledge of the goods shipped. The exporter’s agent must possess such knowledge in order to complete the application correctly. The phrase must be deleted from the CO or a new CO prepared.

# Problem D. Crossing through not done by the applicant.

## . Answer

Issuing bodies should not release Certificates until this has been done and, if necessary, should perform such crossing through themselves.

To ensure that nothing can be added to the C/O after it has been issued, all unused space in Box should be crossed through. This is done with a horizontal line under the last entry in the box with a further diagonal line through all remaining space

**E.** Occasionally the space is insufficient to include the extensive descriptive detail required. This usually occurs when the C/O covers consignments of multiple goods that need to be specified individually. When this occurs the applicant must either:

Use two or more C/O forms according to the space required. The unique official serial number of the second form and any subsequent forms must have the same unique official serial number as the first set. Each form must also bear the number of forms which comprise the C/O in total e.g. page 1 of 3, page 2 of 3, page 3 of 3 etc. The originals of all the sets used should be stapled together, as should the copy certificates and applications thus forming one multi-sheet certificate, or



ii.           firmly and permanently attach a copy of the export invoice to each sheet of the C/O set. In this case the C/O must contain a general description of the goods, followed by the phrase “According to the attached invoice number..... dated..... “. In such cases, the issuing body should check whether there is a requirement in the country of destination for the invoice to be signed. If this is the case such invoices as are attached to the C/O must be duly signed by an authorized official of the invoicing company.

# QUANTITY

This serves as another means of linking the consignment with the Certificate. The vast majority of COs include nett or gross weights or both. If only one weight is given it should be clearly stated whether it is a nett or gross weight. Weight is not the only means of measurement that can be inserted in and in certain trades other units of measurement are more appropriate e.g. litres, metres, cubic dimensions or simple quantity. Issuing bodies should ensure that such entries agree with the supporting documents and that all such entries are given using the metric system.

# REMARKS

This box is deliberately left as a spare space by the EC. Although no entry is required in this box there is no objection to issuing bodies allowing use of this box. This can occur in one of two ways;

a) When the issuing body needs to endorse the certificate in some way. The most frequent endorsement relates to a Certificate that is issued to cancel and replace a previously issued Certificate.

- b) When the applicant is required to include in the certificate, information that is additional to the normal requirements of the form but which is relevant to the exportation concerned. There are several examples of this type of endorsement.
- c) One of the most common is a reference to a Letter of Credit number and name of the issuing bank.
- d) Another common entry is a reference to an import license number granted by the country of destination. However, such information can be included only where the issuing body is satisfied as to the accuracy of such additional details because such entries become part of the certification for which the issuer is responsible.

## The reverse of the application form

The layout of a Certificate of Origin can vary from country to country and the reverse of the application is not used in all countries. The reverse can be used for several purposes but its use is voluntary and depends on the legislation in the different countries.

# Online Certificate of Origin ECo



Step 1 Register



[www.coo.iccsrilanka.com](http://www.coo.iccsrilanka.com)

Step 2: Add Shipment



**Fill the form and submit**

**Thank you**