

6. Proof of origin - documentation

6.1. Proof of origin

To obtain GSP preferential tariff treatment for a product on importation into Norway, the originating status must be proven upon submission or presentation of a satisfactory proof of origin. Certain consignments of low value are, however, exempt from the requirement of a formal proof of origin, cf. the Customs Regulation § 8-5-11 No. 2.

A GSP proof of origin must be issued by the exporter in the beneficiary country and shall, as a main rule, be certified by the customs authorities or other authorised bodies of the exporting country, cf. part 1-3 of this publication. Invoice declarations do not need to be approved or stamped by an authorised body.

GSP proofs of origin shall always be issued and completed in such a manner as laid down in the applicable rules of origin of the Norwegian GSP scheme.

Upon importation into Norway, the originating status and entitlement to preferential treatment shall be documented with a certificate of origin Form A, or as an alternative, an invoice declaration issued by the exporter for consignments where the value of the originating products does not exceed Norwegian kroner 100 000.

In accordance with the Norwegian import declaration system, Norwegian importers must at any time be able to prove the basis for GSP preferential tariff treatment upon submission to the customs authorities a valid proof of origin. Norwegian customs authorities may, in accordance with the regulation on rules of origin, through the competent authorities in the GSP-country concerned, verify the authenticity and correctness of proofs of origin submitted.

The following proofs of origin are valid under the Norwegian GSP-system:

- Certificate of origin Form A
- Invoice declaration
- Replacement certificate Form A (via the European Community or Switzerland)
- Movement certificate EUR. 1 (from Norway to a GSP-country for cumulation purposes)

6.1.1. Certificate of origin Form A

On exportation of originating products from a GSP-country to Norway, the exporter may issue a certificate of origin Form A. A specimen of the certificate of origin Form A is found in annex 3.

A certificate of origin Form A must be completed by the exporter in the beneficiary GSP-country concerned and signed by the exporter in box 12 (declaration by the exporter). Form A must be stamped and signed by the customs authorities of the GSP-country concerned or another body authorised to certify such certificates, in box 11. Form A shall be printed in English or French, and be completed according to the notes at the back of the form. It must be completed in English or French. Any handwritten information in the certificate must be written in ink and in printed characters. Norwegian customs authorities may, if deemed necessary, request a translation of the information given.

Subject to certain conditions it is allowed to issue a duplicate of a Form A as well as a replacement certificate Form A, cf. the Customs Regulation § 8-5-10 nr 2, cf. § 8-5-14 nr 2.

6.1.2. Invoice declaration

As an alternative to certificate of origin Form A, the exporter may upon exportation of originating products from a GSP-country to Norway, issue on the invoice an origin declaration – “invoice declaration”. In order to issue an invoice declaration, it is a precondition that the value of the originating products in the consignment does not exceed NOK 100 000.

The provisions for making out an invoice declaration are laid down in § 8-5-10 No 2 and § 8-5-11 of the Customs Regulation. An invoice declaration must be made out in English or in French. The text of the invoice declaration is found in annex 3. The invoice declaration may be printed, stamped or written on the exporters invoice. The invoice declaration must be signed by the exporter in the GSP-country concerned.

6.1.3. Period of validity

Proofs of origin (Form A or an invoice declaration) issued in a GSP-country must be presented to Norwegian customs authorities no later than 10 months after the date of issue in the exporting GSP-country, cf. the Customs Regulation § 8-5-12.

6.1.4. Replacement certificate Form A

issue on re-exportation (co-operation with the European Community and Switzerland)

According to § 8-4-42, it is possible to issue a replacement certificate Form A on re-exportation of GSP originating products from Norway to the European Community or Switzerland. A replacement certificate Form A may be issued upon application from the (re)exporter and only on the basis of an original certificate of origin Form A, issued and endorsed in the GSP-country concerned. A replacement certificate Form A may be issued for the whole consignment arriving from a GSP-country or for a part of a larger consignment (split consignment).

In the same way, upon re-exportation of GSP-products to Norway from either the European Community or Switzerland, a replacement certificate Form A may be issued, and it can form the basis for GSP preferential tariff treatment in Norway, cf. the Customs Regulation § 8-5-10 nr 2.

Such replacement certificates shall be issued (endorsed) by the customs authorities at the same location as the goods are, on the basis of the original certificate of origin Form A that was accompanying the goods from the GSP-country concerned. When such replacement certificates Form A are issued, it is assumed that the goods in the transit- or storage country concerned (Norway, the European Community or Switzerland) always have been under customs control/surveillance. I.e. that the goods must be at a customs warehouse, bonded warehouse etc., and have not been cleared by the customs for free circulation. It is further assumed that Norway and/or the European Community or Switzerland has the same preferential rules of origin for the products concerned.

Replacement certificates may not be issued on the basis of invoice declarations from a GSP-country. The rules concerning issuance of replacement certificates does not apply where exceptions are made from the rules of origin according to the Customs Regulation § 8-4-41. The same conditional provisions are applicable upon import into Norway from either the European Community or Switzerland.

Further details concerning issue and authorisation of replacement certificates are found in the Customs Regulation § 8-4-42.

6.1.5. Movement certificate EUR. 1

(from Norway to a GSP-country with a view to cumulate)

According to the Customs regulation, a certificate of origin EUR.1 or an invoice declaration can be issued upon export from Norway to a GSP-country of “origin products”, if the products shall undergo a production process in the GSP-country concerned, that makes cumulation necessary. Such proofs of origin issued in Norway will not form the basis for preferential tariff treatment upon import into the GSP-country concerned, but will constitute documentation allowing for cumulation in a production process – for later export of the finished product to Norway (or to the European Community or Switzerland), from the point in time when the previously arrangement of diagonal cumulation is effected.

Further information can be found in the Customs Regulation § 8-4-43.

A specimen of the invoice declaration mentioned which form a part of the regulation set out in annex 3.

On exportation of originating products from Norway for cumulation purposes in a GSPcountry, the exporter shall indicate in box 2 of the movement certificate one of the following expressions:

“GSP BENEFICIARY COUNTRY” and “NORWAY”

(English version) or

“PAYS BÉNÉFICIAIRE DU SPG” and “NORVÈGE” (French version)

Norwegian exporters authorised as “approved exporter” by Norwegian customs authorities, can use invoice declaration regardless of value limits. Such exporters shall not be required to sign invoice declarations upon export from Norway, provided that he accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript, cf. Customs Regulation § 8-4-20.

6.2. Authorisation of Norwegian “approved exporters”

The Norwegian customs authorities may grant, upon application, to Norwegian exporters authorisations to issue invoice declarations regardless of the value of the consignments, in connection with the export of “origin products”, according to the GSP regulation, cf. the Customs Regulation § 8-5-2. Provided the necessary written undertaking is given, an approved Norwegian exporter shall not be required to sign such invoice declarations. An application form for this use is prepared (RF-0003).

6.3. Low value, non-commercial importations

A formal certificate of origin is not required upon importation in to Norway of low value consignments, which are not imported for sale or other trade purposes. It is assumed that the importer submits a declaration that the goods in question fulfil those terms needed to obtain preferential tariff treatment.

For low value consignments of GSP goods, it is a requirement that the goods are sent from a private person to a private person or that they form a part of the travellers

personal luggage. Furthermore , the total value of the goods in question must not exceed NOK 4100 in the case of small packages sent from a private person to a private person or NOK 10 000 in the case of goods forming a part of travellers personal luggage, cf. the Customs Regulation § 8- 5-11 No2.