

REGULATION CONCERNING THE ORIGIN OF GOODS ETC UNDER THE GENERALIZED SYSTEM OF PREFERENCES (GSP) FOR THE IMPORT OF GOODS FROM DEVELOPING COUNTRIES INTO NORWAY

Issued 20 February 1998 by the Norwegian Ministry of Finance pursuant to section 2, subsection 3, fourth paragraph of the introductory provisions to the Customs Tariff, cf. Decision of the Norwegian Parliament of 15 June 1971 and Royal Decree No. 3 of 3 September 1971 concerning the generalized system of preferences for import of goods from developing countries.

Chapter 1. General provisions

§ 1. Definitions

For the purpose of this regulation:

1. *manufacture* means any kind of working or processing including assembly or specific operations,
2. *material* means any ingredient, raw material, component or part, etc., used in the manufacture of the product,
3. *product* means the product being manufactured, even if it is intended for later use in another manufacturing operation,
4. *goods* means both materials and products,
5. *customs value* means the value as determined on the basis of regulation issued by the Norwegian Ministry of Finance in accordance with the Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on customs valuation),
6. *ex-works price* means the price paid to the manufacturer in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the product obtained is exported,
7. *value of materials* means the customs value at the time of importation of the originating or non-originating materials used or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the country of manufacture,
8. *chapters* and *headings* mean the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonized Commodity Description and Coding System (the Harmonized System),
9. *classified* refers to the classification of a product or material under a particular heading,
10. *consignment* means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in absence of such a document, by a single invoice,
11. *approved exporter* means a Norwegian exporter authorized by the Norwegian customs authorities to issue invoice declarations,
12. *GSP country* refers to those developing countries or territories included at any given time in the list issued by the Norwegian customs authorities of countries whose products are eligible for tariff preferences,
13. *form A* refers to proof of origin in the form of a certificate of origin Form A, in the format and with the content specified at any given time,
14. *invoice declaration* means proof of origin in the form of a declaration on an invoice, with the content specified at any given time,
15. *EUR.1* means proof of origin in the form of a movement certificate EUR.1, in the format and with the content specified at any given time.

Chapter II. Originating products

§ 2. Origin criteria

A product shall be regarded as originating in a GSP country if it is:

1. wholly obtained in that country in accordance with section 3; or
2. obtained in that country in the manufacture of which products other than those referred to in subsection 1 are used, provided that the said products have undergone sufficient working or processing in accordance with section 4.

Products originating in Norway which are exported to a GSP country and which are subject to working or processing there going beyond the processes referred to in section 5 shall be regarded as originating in that GSP country.

The Norwegian Ministry of Finance may implement an arrangement whereby products originating in the European Community or Switzerland which are exported to a GSP country and which are subject in that GSP country to working or processing going beyond the processes referred to in section 5, shall be considered as originating in that GSP country. If serious trade distortions or other inadvertent effects should arise, the Norwegian Ministry of Finance may decide that preferential tariff treatment under this provision shall cease with immediate effect.

The provisions of the first paragraph shall apply *mutatis mutandis* when determining whether a product originates in Norway, the European Community or Switzerland.

§ 3. Products wholly obtained

In the application of subsection 1 of the first paragraph of section 2, the following products shall be considered as wholly obtained in a GSP country:

1. mineral products extracted from its soil or from its seabed;
2. vegetable products harvested there;
3. live animals born and raised there;
4. products from live animals raised there;
5. products obtained by hunting or fishing conducted there;
6. products of sea fishing and other products taken from the sea outside the territorial waters by its vessels;
7. products manufactured on board its factory ships exclusively from the products referred to in subsection 6;
8. used articles collected there fit only for the recovery of raw materials;
9. waste and scrap resulting from manufacturing operations conducted there;
10. products extracted from the seabed or the subsoil outside the territorial waters, provided the country has exclusive rights to exploit this seabed or subsoil;
11. goods produced there exclusively from products specified in subsections 1 to 10.

The terms "its vessels" and "its factory ships" in subsections 6 and 7 of the first paragraph of this section shall apply only to vessels and factory ships:

1. which are registered or recorded in the GSP country,
2. which sail under the flag of a GSP country,
3. which are owned to the extent of at least 50 % by nationals of the GSP country or by a

company having its head office in that country, of which the managing director, chairman of the board of directors or of the supervisory board, and the majority of the members of such boards are nationals of that GSP country and of which, in addition, in the case of general partnerships or limited companies, at least half the capital belongs to that GSP country or to public bodies or nationals of that GSP country,

4. of which the master and officers are nationals of the GSP country, and
5. of which at least 75 per cent of the crew are nationals of the GSP country.

Vessels operating on the high seas, including factory ships, on which the fish caught is worked or processed, shall be considered as part of the territory of the GSP country provided that they satisfy the conditions set out in the second paragraph.

§ 4. *Products sufficiently worked or processed - Processing list*

The Processing list is a list of the working or processing required to be carried out on non-originating materials in order to confer originating status on the product obtained. The applicable Processing list is issued by the Norwegian customs authorities.

For the purpose of subsection 2 of the first paragraph of section 2, non-originating materials are considered sufficiently worked or processed in a GSP country when the product obtained is classified under a heading which is different from those under which each of the non-originating materials used in its manufacture are classified. Nevertheless, this does not apply if otherwise provided for in the third paragraph below or in section 5. The introductory notes to the Processing list shall apply to all products obtained where non-originating materials are used, even if these are not subject to specific provisions in the Processing list but are instead subject to the provisions of this paragraph.

Products referred to in columns 1 and 2 of the Processing list shall be considered sufficiently worked or processed in a GSP country when the conditions set out in column 3 have been met. Non-originating materials may nonetheless be used, provided that the total value of these materials does not exceed 5 per cent of the ex-works price of the product. Nevertheless, this does not apply if otherwise provided for in section 5. Any percentages laid down in the Processing list for the maximum value of non-originating materials may not be exceeded through the application of this provision.

The provisions of the second and third sentence of the third paragraph do not apply to products classified in Chapters 50-63 of the Harmonized System.

§ 5. *Insufficient working or processing*

For the purpose of implementing section 2, the following operations shall be considered as insufficient working or processing to confer the status of originating product even if the conditions in section 4 have been met:

1. operations to ensure the preservation of products in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations),
2. simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of a range or set of articles), washing, painting, cutting up etc.,
3. changes of packaging, breaking up and assembly of packages, simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc., and all other simple packing operations,

4. the affixing of marks, labels or other like distinguishing signs on products or their packaging,
5. the simple mixing of products ,whether or not of different kinds, where one or more of the components of the mixture do not meet the conditions laid down in this regulation to enable them to be considered as originating products,
6. simple assembly of parts to constitute a complete product,
7. a combination of two or more of the operations specified in subsections 1 to 6,
8. slaughter of animals.

§ 6. *Regional cumulation of origin*

The Norwegian Ministry of Finance may in accordance with the provisions below, allow derogation from the provisions of section 2, to countries belonging to the same regional group.

When products originating in a GSP country which is a member of a regional group are worked or processed in another country in that group, they shall be regarded as originating in the country where the last working or processing took place, provided that the value added there is greater than the highest customs value of the products used originating in any one of the other countries of the regional group, and that the working or processing carried out there goes beyond that set out in section 5. The value added means the ex-works price minus the customs value of each of the products incorporated which originated in another country of the regional group.

If the conditions laid down in the second paragraph have not been met, the product shall have the origin of the GSP country of the regional group which accounts for the highest customs value of the originating products coming from other countries of the regional group.

Products originating in a GSP country in a regional group which are exported to Norway from another country in the same group without being worked or processed beyond that referred to in section 5, retain their origin. Products originating in a GSP country in a regional group may notwithstanding section 14 be transported through another country in the group, whether or not further working or processing is carried out there.

The provisions of this section only apply if

1. the origin rules regulating trade in the context of regional cumulation between the countries of the regional group, are identical to those laid down in this regulation, and
2. each country of the regional group has undertaken to comply with or ensure compliance with these rules of origin and provide Norway and other countries in the regional group with the administrative cooperation necessary to ensure the correct issue of certificates of origin Form A and the verification of certificates of origin Form A and invoice declarations.

The provisions concerning administrative matters and verification of proof of origin set out in Chapter V shall apply *mutatis mutandis*.

The Norwegian Ministry of Foreign Affairs shall be notified when all the countries in a regional group have undertaken the obligations referred to in the fifth paragraph through the secretariat of that regional group. Approval of regional cumulation shall be announced by the Norwegian customs authorities, stating the date of entry into force.

§ 7. *Unit of qualification*

Unit of qualification means those components of a product on which an assessment of whether the status of originating product can be conferred is based.

The unit of qualification shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of the Harmonized System. When a product composed of a group or assembly of products is classified under one single heading, the whole constitutes the unit of qualification. When a consignment consists of a number of identical products which are classified under the same heading, each individual product must be assessed separately. When packaging is included with the product for classification purposes in accordance with the General Interpretative Rules of the Harmonized System, the packaging shall also be included when determining origin.

§ 8. *Accessories, spare parts and tools*

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

§ 9. *Sets*

Sets, as defined in the General Interpretative Rules of the Harmonized System, shall be regarded as originating in a GSP country when all the component articles are originating products. When a set is composed of originating and non-originating articles, the set as a whole shall be regarded as originating in the GSP country provided that the value of the non-originating articles does not exceed 15 % of the ex-works price of the set.

§ 10. *Neutral elements*

In order to determine whether a product originates from a GSP country, energy and fuel, plant and equipment, machines and tools which might be used in its manufacture or goods which do not enter, and which are not intended to enter, into the final composition of the product, shall not be taken into account.

§ 11. *Derogations*

The Norwegian Ministry of Finance may make derogations from the rules of origin in this regulation in favour of the least-developed GSP countries when this is justified by the development of existing industries or the creation of new industries in the country concerned. Notification of the countries regarded as least-developed GSP countries is announced by the Norwegian customs authorities. Derogations shall normally not be granted for more than two years at a time.

The examination of requests shall, in particular, take into account the ability of an existing industry to continue its exports to Norway and whether there is a danger of closures of existing industry in the GSP country concerned, whether derogation would involve considerable investment in its industry and whether this would enable the requirements of the rules of origin to be gradually fulfilled, and the economic and social impact of a derogation, particularly with respect to the employment in the GSP country concerned and in Norway. Additional conditions may be laid down.

An application for derogation shall include the description of the final product and information covering the elements listed below

1. the nature and quantity of materials originating in a third country,
2. the manufacturing processes,
3. the value added,
4. the number of employees in the enterprise concerned,
5. the anticipated volume of exports to Norway,
6. other possible sources of supply for raw materials,
7. the duration of derogation requested and the reasons therefore,
8. other important factors.

The provisions of this section apply *mutatis mutandis* to applications for prolongation.

Where use is made of a derogation, the following phrase shall appear in box 4 of the certificate of origin Form A, or on the invoice declaration
"DEROGATION - Decision (year/number) and date" (English version) or
"DEROGATION - Décision /année/numéro) et date" (French version)

Chapter III. Territorial requirements, transport, etc.

§ 12. *The principle of territoriality*

The conditions set out in section 2 as to the acquisition of the originating status shall be fulfilled without interruption in the GSP country or in Norway. Unless otherwise provided for in sections 6 and 13, the acquisition of originating status shall be regarded as interrupted when products which have undergone working or processing in a GSP country or Norway have left the respective countries' territories, whether operations have been carried out outside these territories or not.

§ 13. *Re-importation of goods*

Originating goods exported from a GSP country or from Norway to another country and later re-imported are regarded as non-originating. This applies unless otherwise provided in section 6, or unless it can be demonstrated to the satisfaction of the competent authorities in the GSP country, or of the Norwegian customs authorities, that the goods returned are the same goods as those exported, and that they have not undergone any operations beyond what is necessary to preserve them in good condition while in that country or while they were being exported.

§ 14. *Direct transport*

Goods originating in a GSP country according to the provisions of the first paragraph of section 2 must be transported directly from the GSP country to Norway. Goods originating in Norway, the European Community or Switzerland according to the provisions of the second and third paragraph of section 2 must be transported directly to the GSP country concerned.

Goods shall be regarded as transported directly when they:

1. are transported without passing through the territory of any other country,
2. constitute one single consignment transported through the territory of countries other than the GSP country concerned with, should the occasion arise, transshipment or temporary warehousing in such territories, provided that the goods have remained under the surveillance of the customs authorities in the country of transit or of warehousing and have not undergone operations other than unloading, reloading or any operation designed to preserve them in good condition,
3. are transported by pipeline without interruption across the territory of other countries,
4. are originating in a regional group and have been transported through the territory of other

countries of the same regional group in cases where section 6 applies, whether or not further working or processing takes place there, or

5. are transported through the territory of the European Community or Switzerland, with or without temporary warehousing in these territories, and subsequently re-exported in full or as a split consignment to Norway or to the GSP country concerned, provided that the goods have remained under the surveillance of the customs authorities of the country of transit or warehousing and that they have not undergone operations other than unloading, reloading re-packaging or any operation designed to preserve them in good condition.

Evidence that the conditions specified in subsection 2 of the second paragraph have been satisfied shall be provided by presenting to the Norwegian customs authorities.

1. a single transport document issued in the GSP country covering the passage from the exporting country concerned through the country of transit; or
2. a certificate issued by the customs authorities of the country of transit, which
 - a) gives an exact description of the goods,
 - b) states the dates of unloading and reloading of the goods and, where applicable, identifying the means of transport used, and which
 - c) certifies the conditions under which the goods remained in the country of transit,or
3. failing the above, any substantiating documents.

When transporting goods originating in Norway, the European Community or Switzerland in accordance with the second and third paragraph of section 2, the provisions of the second paragraph shall apply *mutatis mutandis*. Documentation proving that the conditions specified in subsection 5 of the second paragraph have been satisfied shall be provided by presenting a replacement certificate issued in accordance with the provisions of section 21 to the Norwegian customs authorities.

§ 15. Exhibitions

Products sent from a GSP country for exhibition in another country which are imported to Norway after the exhibition shall, on importation, be regarded as originating in the GSP country provided that the products meet the requirements of this regulation entitling them to be recognized as originating products and provided that it is shown to the satisfaction of the Norwegian customs authorities that:

1. an exporter has dispatched the products from the territory of the exporting GSP country directly to the country in which the exhibition is held, and has exhibited them there,
2. the products have been sold or otherwise disposed of by that exporter to a consignee in Norway,
3. the products have been dispatched directly to Norway during the exhibition or immediately after in the same condition in which they were sent for exhibition, and
4. the products have not, since they were dispatched for exhibition, been used for any purpose other than demonstration at the exhibition.

A certificate of origin Form A shall be presented to the Norwegian customs authorities in an ordinary manner. The name and address of the exhibition shall be indicated thereon. Where necessary, additional documentary evidence of the nature of the products and the conditions under which they have been exhibited may be required.

This section shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar

public show or display during which the products remain under customs control. It does not apply to exhibitions organised for private purposes in shops or business premises with a view to the sale of foreign products.

Chapter IV. Proof of origin

§ 16. *General conditions*

Evidence that a product originates in a GSP country in accordance with section 2 shall on importation to Norway be provided by presenting either

1. a certificate of origin Form A, issued by the exporter in a GSP country in accordance with the provisions of section 17, cf. sections 18, 19, 20 and 21, or
2. an invoice declaration made out by the exporter in a GSP country in accordance with the provisions of section 22, provided that the value of the originating products in the consignment does not exceed NOK 100 000.

If goods are exported from Norway, the European Community or Switzerland for working or processing in a GSP country in accordance with the second or third paragraph of section 2, documentary proof of their origin must be submitted as laid down in section 23.

§ 17. *Issue of certificate of origin Form A*

To be valid, a certificate of origin Form A must be endorsed by the competent authorities of the GSP country. The certificate can only be endorsed upon application from the exporter.

The exporter shall submit with his application any appropriate supporting document proving that the products to be exported qualify for the issue of a certificate of origin Form A. The certificate of origin Form A shall be filled-in using the English or French language. It shall be filled in using a typewriter or by other technical means. Any handwritten information shall be written in ink with printed characters. The completion of box 2 of the certificate of origin Form A (consignee) is optional. Box 7 for the description of goods must be completed in such manner as to exclude any possibility of subsequent fraudulent additions. The box for the description of goods must be filled-in in such a way that no lines in the box are left empty. If the description box is not entirely completed, a horizontal line shall be drawn immediately underneath the last line of the description and the remaining empty space struck through. Box 12 shall be duly completed, indicating Norway as the importing country. The date of issue of the certificate of origin Form A shall be indicated in box 11. The signature to be entered in that box, which is reserved for the competent authorities in the GSP country endorsing the certificate, must be handwritten.

The competent authorities of the GSP country concerned shall ensure that the certificate and application are duly completed. They shall also verify the origin of the products and check that the information given in the certificate is correct. Unless otherwise provided in section 6, the certificate shall only be endorsed if the products to be exported can be considered as products originating in that GSP country in accordance with the provisions of this regulation.

A certificate of origin Form A shall be made available to the exporter as soon as the exportation has actually been effected or ensured.

For the purpose of verifying whether the conditions stated in the second paragraph have been met, the competent authorities in the GSP country shall have the right to call for any documentary evidence or to carry out any check or inspection considered necessary.

For the purpose of subsequent control of certificate of origin Form A, the competent authorities in the GSP country shall keep a copy of the certificate and of any supporting documentary evidence and related export documents for at least three years.

§ 18. *Cumulation with products originating in Norway, the European Community or Switzerland*

When the competent authorities of the GSP country endorse a certificate of origin Form A for products which have acquired originating status under the terms of the second and third paragraphs of section 2, they shall rely on EUR.1 movement certificates or invoice declarations issued or made out in Norway, the European Community or Switzerland.

Box 4 of certificates of origin Form A issued in cases as provided for in the first paragraph shall contain the endorsement "NORWAY CUMULATION", "EC CUMULATION" or "SWITZERLAND CUMULATION" (English versions), or "CUMUL NORVÈGE", "CUMUL CE" or "CUMUL SUISSE" (French versions).

The second paragraph shall apply *mutatis mutandis* to any invoice declarations made out in accordance with the provisions of section 22.

§ 19. *Certificate of origin Form A issued retrospectively*

A certificate of origin Form A may exceptionally be issued by the competent authorities of the GSP country concerned after exportation of the products to which it relates if a certificate of origin Form A was not issued at the time of exportation because of errors or accidental omissions or special circumstances, or it is demonstrated to the satisfaction of the competent authorities in the GSP country concerned that a certificate of origin Form A was issued but was not accepted on importation for technical reasons.

For the purposes of the first paragraph the exporter shall enter on the application form the place and date of exportation of the products to which it relates and give the reasons for the application.

The competent authorities of the GSP country concerned may issue a certificate retrospectively only after verifying that the particulars contained in the exporter's application, conform to those contained in the corresponding export documents.

Box 4 of certificates of origin Form A issued retrospectively shall contain the endorsement "ISSUED RETROSPECTIVELY" (English version) or "DELIVRÉ À POSTERIORI" (French version).

§ 20. *Issue of duplicate certificate of origin Form A*

In the event of the theft, loss or destruction of a certificate of origin Form A, the authorities which issued the certificate may, on the request of the exporter, issue a duplicate on the basis of the export documents in their possession. The duplicate shall contain the date of issue of the original certificate and take effect from that date.

Box 4 of a duplicate Form A shall contain the word "DUPLICATE" (English version) or "DUPLICATA" (French version).

§ 21. *Issue of replacement certificate of origin Form A*

The Norwegian customs authorities may at any time replace a certificate of origin Form A by one or more certificates of origin Form A, provided this is carried out at the customs office where the products are under the surveillance of the customs authorities. A replacement certificate Form A may only be issued upon application by the importer.

On application from the re-exporter, the Norwegian customs authorities may issue a replacement certificate of origin Form A if the products are to be re-exported from Norway to the European Community or to Switzerland as a whole or in the form of split consignments. The originating status of the products shall be documented by a certificate of origin Form A issued by competent authorities in a GSP country for export to Norway. Norway and the country the goods are being re-exported to shall have the same rules of origin for the products in question and the products shall have been under the surveillance of the customs authorities without interruption while in Norway.

The second paragraph does however not apply if the products were exported to Norway under the terms of the derogation provision in section 11.

Similarly, under the same terms as those referred to in the second paragraph, the customs authorities in the European Community or Switzerland may issue a replacement certificate of origin Form A when products originating in a GSP country are re-exported to Norway.

A replacement certificate of origin Form A shall be regarded as the final certificate of origin for the products to which it refers.

When issuing a replacement certificate of origin Form A, the Norwegian customs authorities shall rely on the details given in the original certificate. The Norwegian customs authorities shall endorse the replacement certificate.

The customs office performing this operation shall note on the original certificate the item number, numbers, type and weight of the products forwarded and indicate the serial numbers of the replacement certificates and their date of issue. The Norwegian customs authorities shall keep the original certificate for at least three years for the purpose of subsequent control.

A photocopy of the original certificate may be attached to the replacement certificate. The top right-hand box of the replacement certificate shall indicate the name of the country where it is issued. Box 4 shall contain the words "REPLACEMENT CERTIFICATE" (English version) or "CERTIFICAT DE REMPLACEMENT" (French version), as well as the date of issue of the original certificate of origin and its serial number. The name of the re-exporter shall be given in box 1. Reference to the re-exporter's invoice shall be given in box 10. The name of the final consignee may be given in box 2. All relevant information appearing in boxes 3 to 9 on the original certificate must be transferred to the replacement certificate. The number, nature and gross weight or other measure of the products shall be given in boxes 7 and 9. The customs authority, issuing the replacement certificate, shall endorse box 11. The responsibility of the customs authority is confined to the issue of the replacement certificate. The information in box 12 concerning the country of origin and the country of destination shall be taken from the original certificate. This box shall be signed by an authorized person in the company which has made out the replacement certificate. A person who signs this box in good faith shall not be responsible for the accuracy of the information given in the original certificate.

§ 22. Content and format of invoice declaration

An invoice declaration may be made out:

1. by an approved exporter in Norway, or
2. by any exporter in a GSP country or Norway for any consignment consisting of one or more packages containing originating products whose total value does not exceed NOK 100 000.

An invoice declaration may only be made out if the products concerned can be regarded as originating in a GSP country or Norway within the meaning of this regulation.

The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the Norwegian customs authorities or other competent authorities in the exporting GSP country concerned, all appropriate documents substantiating the originating status of the goods in question and proving that the other conditions laid down in this regulation have been fulfilled.

An invoice declaration shall be made out by the exporter using a typewriter or other technical means or by stamping or printing the declaration on the invoice, the delivery note or any other commercial document. The declaration shall be made out in either English or French. If the declaration is handwritten, it shall be written in ink with printed characters.

Invoice declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of section 24 may be exempted from the requirement to sign such declarations provided that he gives the Norwegian customs authorities a written guarantee that he accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript by him.

The invoice declaration shall be made out by the exporter in connection with the export of the products to which it refers.

In the cases referred to in subparagraph 2 of the first paragraph, only one invoice declaration is required for each consignment. If the goods of a consignment have already been subject to verification in the exporting country, the exporter may refer to this control in the invoice declaration. The provisions in this paragraph do not exempt exporters from complying with any other formalities required under customs or postal legislation.

The provisions of this regulation concerning the issue, use and subsequent verification of certificates of origin Form A shall apply *mutatis mutandis* to invoice declarations.

§ 23. Proving the origin of a Norwegian product

Proof of Norwegian originating status within the meaning of the second paragraph of section 2, cf. section 16, second paragraph, and section 18, shall be furnished by production of a movement certificate EUR.1 or by the production of an invoice declaration made out in accordance with the provisions of section 22.

When using a certificate of origin EUR.1, the exporter shall enter “GSP COUNTRY” and “NORWAY” (English version) or “PAYS DU SPG” and “NORVÈGE” (French version) in box 2 of the certificate.

The provisions of this regulation concerning the issue, use and subsequent verification of

certificates of origin Form A shall apply *mutatis mutandis* to EUR.1 movement certificates.

When requested by the Norwegian customs authorities, an exporter who issues a movement certificate EUR.1 pursuant to the first paragraph shall present all the documentation necessary to verify the originating status of the products in question as well as the fulfilment of the other requirements of this regulation.

§ 24. *Approved exporter*

Any Norwegian exporter who frequently exports Norwegian products pursuant to the second paragraph of section 2 may be authorized as an approved exporter. Anyone applying for such authorization must offer, to the satisfaction of the Norwegian customs authorities, all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements laid down in this regulation relating to the issue of invoice declarations.

The Norwegian customs authorities may grant the status as an approved exporter subject to any conditions, which they consider appropriate. The customs authorities shall grant to the approved exporter a customs authorization number, which shall appear on the invoice declaration.

The Norwegian customs authorities may withdraw the authorization at any time without prior warning. They shall do so where the approved exporter no longer offers the guarantees or fulfils the conditions referred to in the first and second paragraph or makes improper or incorrect use of the authorization.

§ 25. *Submission of proof of origin*

On importation of products to Norway, a certificate of origin Form A or an invoice declaration shall be submitted within 10 months of the date of issue in the exporting country to the Norwegian customs authorities in accordance with national regulations and procedures.

Proof of origin submitted to the Norwegian customs authorities after expiry of the period of validity stipulated in the first paragraph may be accepted for the purpose of applying preferential tariff treatment where the failure to observe the time limit is due to exceptional circumstances. In other cases of belated presentation, a proof of origin may nevertheless be accepted where the products have been submitted to the customs authorities before the final date of expiry. On presentation of a proof of origin as referred to in the first paragraph, the products referred to in the proof of origin shall be regarded as originating in the GSP country indicated therein.

A proof of origin may only be approved for the purpose of applying preferential tariff treatment insofar as the competent authorities in the GSP country have provided the Norwegian customs authorities with the necessary information required under section 29, and declared themselves willing to assist the Norwegian customs authorities on request in verifying the authenticity of the proof of origin and the accuracy of the information given regarding the origin of the products, cf. section 30.

Provided that the conditions laid down in the first and second paragraph have been satisfied, products imported into Norway shall be regarded as originating in a GSP country upon presentation of a replacement certificate of origin Form A issued by the customs authorities of the European Community or Switzerland in accordance with the fourth paragraph of section

21.

For subsequent verification of replacement certificates of origin Form A, the verification procedure laid down in section 31 shall apply where appropriate. The time limit laid down in the fifth paragraph of section 31 shall be extended to eight months.

The Norwegian customs authorities may require a translation into Norwegian language of the proof of origin submitted and may also require the import declaration to be accompanied by a declaration from the importer to the effect that the products meet the conditions laid down in this regulation.

§ 26. *Importation by instalment*

Where, at the request of the importer and on conditions laid down by the Norwegian customs authorities, dismantled or non-assembled products within the meaning of General Rule 2 (a) of the Harmonized System falling within Sections XVI and XVII or headings 73.08 and 94.06 of the Harmonized System are imported by instalments, a single proof of origin for such products shall be submitted to the customs authorities upon importation of the first instalment.

§ 27. *Exemptions from the requirement of a formal proof of origin*

Products sent as small packages from a private person to a private person or products being part of the personal luggage of a traveller do not require the presentation of a certificate of origin Form A or an invoice declaration, provided that such imports are of a non-commercial nature and is declared to fulfil the requirements of this regulation. The total value of the products must not exceed NOK 4 000 in the case of small packages or NOK 10 000 in the case of products being part of the personal luggage of a traveller.

§ 28. *Discrepancies and errors*

The discovery of slight discrepancies between the statements made in the certificate of origin Form A or in an invoice declaration and those made in the documents submitted to Norwegian customs authorities shall not *ipso facto* render the certificate or declaration invalid, provided that it is duly established that the document corresponds to the products concerned.

Obvious errors on a certificate of origin Form A or an invoice declaration should not cause the document to be rejected unless these errors create doubts as to the correctness of the statements made in the document.

Chapter V. Administrative matters etc.

§ 29. *Notification of competent authorities*

GSP countries which apply the provisions in this regulation shall ensure compliance with the rules laid down in this regulation concerning the origin of goods, the completion and issue of certificates of origin Form A, the conditions for the use of invoice declarations and the provisions governing administrative cooperation.

GSP countries shall inform the Norwegian customs authorities of the names and addresses of the authorities authorized to issue certificates of origin Form A, and submit specimen impressions of stamps used by those authorities when endorsing certificates of origin. The names and addresses of the relevant authorized authorities responsible for the verification of the certificates of origin Form A and the invoice declarations issued or made out in the GSP country shall also be forwarded. Notification shall also be given of any changes.

The Norwegian authorities shall on request from a GSP country provide specimen impressions of stamps used when endorsing movement certificates EUR.1.

§ 30. *Mutual assistance*

GSP countries shall assist Norwegian authorities in verifying the authenticity of certificate of origin Form A and invoice declarations issued or made out in the country concerned and the accuracy of the information given in these documents. Similarly, the Norwegian customs authorities shall assist in the verification of movement certificates EUR.1 and invoice declarations issued or made out pursuant to section 23.

§ 31. *Verification of proof of origin*

The competent authorities of the exporting GSP country shall carry out verification of certificates of origin Form A and invoice declarations. These authorities shall have the right to require any proof and to carry out any examination of the exporter's accounts or any other examination deemed appropriate. For the purpose of such subsequent verification, the exporter is obliged to keep copies of the relevant proof of origin as well as any documents relating to it for at least three years.

Verifications of certificates of origin Form A or invoice declarations shall be carried out at random or at the request of the Norwegian customs authorities whenever the latter have reasonable doubts as to the authenticity of such documents or the originating status of the products concerned or the fulfilment of other requirements laid down in this regulation.

The Norwegian customs authorities shall enclose the certificate concerned and the invoice, if this has been submitted, or the invoice declaration or a copy of these documents with their request, giving, where appropriate, the reasons for the inquiry. Furthermore, they shall include any information and other documentation indicating that the information given on the proof of origin is incorrect.

The verification shall be carried out as quickly as possible so that the Norwegian customs authorities can be informed of the results of the verification within six months of receipt of their request. These results must indicate clearly whether the documents are authentic and whether they refer to the products actually exported, and whether these products can be regarded as originating in the GSP country concerned and otherwise fulfil the conditions laid down in this regulation. Where a certificate of origin Form A has been issued in accordance with section 18, the reply shall include copies of relevant movement certificates EUR.1 and invoice declarations.

If in cases of reasonable doubt there is no reply within six months after the date of request for verification, or if the reply does not contain sufficient information to determine the authenticity of the document in question or the originating status of the products, a second request shall be sent. If after the second request the results of the verification are not communicated to the Norwegian customs authorities within four months, or if these results do not allow the authenticity of the document in question or the real origin of the products to be determined, preferential tariff treatment shall, except in exceptional circumstances, be refused.

Where the verification procedure or any other available information indicates that the provisions of this regulation are being contravened, the competent authorities of the exporting

GSP country shall, on their own initiative or at the request of the Norwegian customs authorities, carry out appropriate inquiries or arrange for such enquiries to be carried out with due urgency to identify and prevent such contraventions.

If the Norwegian Customs authorities decide to suspend preferential tariff treatment for the goods concerned pending the results of the verification, they shall offer to release the goods to the importer subject to any measures judged necessary.

Chapter VI. Final provisions

§ 32. *Special conditions*

Preferential tariff treatment pursuant to this regulation may only be claimed if the conditions in the second paragraph of section 29 which are appropriate to the individual GSP country have been met. Notification of the date from which such preferential treatment may be claimed will be announced by the Norwegian customs authorities.

The provisions of the third paragraph of section 2, subparagraph 5 of the second paragraph of section 14, the fourth paragraph of section 21 and the fourth and fifth paragraphs of section 25 will only be applied insofar as the European Community and Switzerland, within the framework of tariff preferences granted by them for goods originating in GSP countries, apply rules of origin corresponding to those applied by Norway and have concluded an agreement with Norway on mutual acceptance of donor country content etc.

§ 33. *Goods in transit*

Goods originating in a country or territory that has been accepted as a GSP country may benefit from the generalized system of preferences on condition that they were exported from the GSP country or territory on or after the date of entry into force pursuant to the first paragraph of section 32.

§ 34. *Entry into force*

This regulation enters into force on 1 March 1998.

The provisions of the second paragraph of section 32 enter into force on a date to be announced by the Norwegian customs authorities.

§ 35. *Repeal of other regulations, transitional rules*

This regulation replaces the regulation of 3 September 1971 concerning rules of origin etc. under the Generalized System of Preferences, which are hereby repealed.

Previous provisions concerning the acquisition of originating status for products from GSP countries and the issue and use of certificates of origin are nonetheless applicable for a transitional period until 1 September 1999. (second paragraph was amended 17 November 1998)