Fact sheet – Proofs of origin
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1. General

This fact sheet contains an overview of the issuing and use of proofs of origin. Detailed explanations and the agreements are included in the document entitled: D 30 "Free Trade Agreements, Customs Preferences, and Origin of Goods". Further documentation can be found in the preferential origin section of the Federal Customs Administration's website.

Switzerland maintains free trade agreements with a number of countries and groups of countries:

<table>
<thead>
<tr>
<th>Pan-European cumulation zone</th>
<th>Envisaged Euro-Med cumulation zone</th>
</tr>
</thead>
<tbody>
<tr>
<td>– EFTA ¹</td>
<td>– Israel</td>
</tr>
<tr>
<td>– European Union² (EU)</td>
<td>– Occupied Palestinian territories</td>
</tr>
<tr>
<td>– Turkey</td>
<td>– Faroe Islands</td>
</tr>
<tr>
<td></td>
<td>– Jordan</td>
</tr>
<tr>
<td></td>
<td>– Morocco</td>
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<tr>
<td></td>
<td>– Tunisia</td>
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<tr>
<td></td>
<td>– Lebanon</td>
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<td></td>
<td>– Egypt</td>
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<td></td>
<td>– Macedonia</td>
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<td></td>
<td>– Serbia</td>
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<tr>
<td></td>
<td>– Albania</td>
</tr>
<tr>
<td></td>
<td>– Montenegro</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Envisaged Euro-Med cumulation zone</th>
<th>– Mexico</th>
</tr>
</thead>
<tbody>
<tr>
<td>– Israel</td>
<td></td>
</tr>
<tr>
<td>– Occupied Palestinian territories</td>
<td></td>
</tr>
<tr>
<td>– Faroe Islands</td>
<td></td>
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<tr>
<td>– Jordan</td>
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<tr>
<td>– Morocco</td>
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<td>– Tunisia</td>
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<td>– Lebanon</td>
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<td>– Macedonia</td>
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<td>– Serbia</td>
<td></td>
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<tr>
<td>– Albania</td>
<td></td>
</tr>
<tr>
<td>– Montenegro</td>
<td></td>
</tr>
<tr>
<td>– Mexico</td>
<td></td>
</tr>
</tbody>
</table>

A product can enjoy preferential tariff treatment (exemption or a reduction of customs duty) only if it fulfils the origin provisions of the corresponding agreement and a valid proof of origin is supplied. Recognised as valid proofs of origin are a movement certificate EUR.16 or EUR-MED, an invoice declaration of origin, or an invoice declaration of origin EUR-MED.

The EU and the EFTA – apart from Switzerland – together form the European Economic Area (EEA)⁷. The provisions for preferential movement of goods are included in the origin protocols and their annexes⁸. The expressions “contracting state(s)” and “contracting party (or parties)” refer to the partners of any given free trade agreement.

2. Origin

2.1. Conditions

A product qualifies as “originating” in the context of free trade agreements, and a proof of origin can be issued for it, if it meets one of the following criteria:

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¹ Iceland, Norway, Switzerland and Liechtenstein
² Austria, Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden and United Kingdom
³ Botswana, Lesotho, Namibia, South Africa and Swaziland
⁴ Bahrain, Kuwait, Oman, Qatar, Saudi Arabia and United Arab Emirates
⁵ Central American States: Costa Rica and Panama
⁶ The agreements with Singapore, the Republic of Korea, Canada and Hong Kong recognise only the invoice declaration of origin.
⁷ Special provisions apply to Liechtenstein exports of goods originating in the EEA. Relevant information can be obtained from the Office of National Economy, Movement of Goods and Transport Division, FL-9490 Vaduz (http://www.avw.llv.li)
⁸ cf. D 30 "Free Trade Agreements, Customs Preferences, and Origin of Goods"
- the product was wholly obtained in Switzerland (primary product)
  e.g. minerals extracted in Switzerland or crops harvested in Switzerland.
- the product was sufficiently worked or processed in Switzerland
  In principle a product is sufficiently processed if it meets the origin requirements listed in the different origin protocols (see also 2.2).
- the product is composed of other products which have not been sufficiently worked or processed in Switzerland, but which originate in a contracting state (cumulation)
  This applies when originating products from a contracting state are not worked or processed sufficiently (i.e. not to the aforementioned extent required) in Switzerland. In this case, within the framework of an agreement, originating products from contracting states can be regarded equal to the status of Swiss originating products; they are therefore to be disregarded when calculating the proportion of input materials admitted without originating status.

Specific requirements were included in the origin protocols of the agreements between EFTA, the European Community and Turkey, in order to guarantee mutual recognition and transfer of origin of imported input materials from contracting states, over and above individual agreements (pan-European cumulation system). For cumulation of origin within the framework of the Euro-Med cumulation system, please refer to the “Guide to the Pan-Euro-Mediterranean Origin Protocols”.

In the agreement with Canada and Tunisia, full cumulation is provided for. See Canada circular.

- the product was imported with proof of origin and is re-exported unaltered
  These are products which are imported with proof of origin into Switzerland from a contracting state and then re-exported unaltered to another contracting state of the same agreement or the same cumulation zone.

2.2. Minimal operations
Certain operations, such as simple mixing, assembling, bottling, etc. never qualify as sufficient working or processing, not even if in so doing the listed requirements are met. The agreement with Canada contains some derogations from that rule.

2.3. Prohibition of drawback
For the manufacture of originating products in Switzerland, no input materials without originating status may be used that are the object of a refund or non-levy of customs (e.g. products which are subject to inward or outward processing). Certain agreements contain special rules (see the relevant agreement).

3. Requesting the movement certificate (MC) through the exporter

3.1. Formal requirements

3.1.1. Formal requirements MC EUR. 1 / EUR-MED
Cf. remarks on the back of page 1 of the MC. For exports to Mexico and Chile, the four-digit HS number must also be indicated in box 8 of the MC EUR.1.
Within the framework of the following agreements:
- with SACU states, GCC states and Japan: use only the quadrilingual MC. The front sheet must be completed in English.
- with Colombia, Peru and the Central American States: use only the quadrilingual MC. The front sheet must be completed in English or Spanish.

3.1.2. Formal requirements MC EUR. 1 CN (China)
It is to use the special MC EUR. 1 CN in English. With every item the 6 digits HS code and the fulfilled origin criterion have to be indicated (see instructions on the backside of the first page of the MC). The number of items listed on each Certificate of Origin should not exceed 20 and the items on the MC have to be numbered.
Furthermore the boxes 3 and 10 (in despite being marked “optional”) have to be completed obligatory and the box 6 has to be completed as far as the information therefore is known. If the space of the box 8 is not completely filled, “*” (stars) or “\” (finishing slash) should be added after the description of the goods, or a horizontal line should be drawn below the last line of the description, and the empty space crossed through.

9 The agreements with Singapore, the Republic of Korea, Canada and Hong Kong recognise only the declaration of origin on the invoice.
3.2. Box 4 “Country of origin”

<table>
<thead>
<tr>
<th>Status</th>
<th>Box 4 «Country of origin»</th>
</tr>
</thead>
<tbody>
<tr>
<td>Products wholly obtained in Switzerland or made entirely in Switzerland from wholly obtained products</td>
<td>Switzerland</td>
</tr>
<tr>
<td>Sufficient working or processing in Switzerland, based on the product specific rules (^n) (without cumulation)</td>
<td>Switzerland</td>
</tr>
<tr>
<td>Sufficient working or processing in Switzerland, based on the product specific rules (^{8}) (with cumulation; using also third-country input materials)</td>
<td>Switzerland</td>
</tr>
<tr>
<td>Originating products from contracting states, with more than minimal operations taking place in Switzerland (with cumulation, without using third-country input materials) or: Originating products from contracting states, with only minimal operations taking place in Switzerland (cumulation); value added in Switzerland exceeds the value of all originating products from each other state used</td>
<td>Switzerland</td>
</tr>
<tr>
<td>Originating products from contracting states, with only minimal operations taking place in Switzerland (cumulation applied); value added in Switzerland is lower than the value of all originating products from each other state used</td>
<td>The country indicated in the corresponding preliminary proofs of origin contributing the highest value proportion of the total(^9)</td>
</tr>
<tr>
<td>Originating products from contracting states, with no processing taking place in Switzerland,</td>
<td>The country indicated in the preliminary proof of origin(^11)</td>
</tr>
</tbody>
</table>

3.3. Box 7 (MC EUR-MED)
It must be indicated in the proof of origin EUR-MED whether Euro-Med cumulation provisions are being applied. In Box 7 of the MC EUR-MED it must therefore be indicated correspondingly in English (“cumulation applied with ...”). If Euro-Med cumulation is not being applied, the statement “no cumulation applied” must be inserted.

3.4. Back of page 3: “Exporter’s declaration”

a) "Provide the following details" section
Instead of a detailed description, you may insert the statement “All criteria fulfilled to issue a proof of origin”.

b) "Present the following documentation" section
In principle, all documentation must be supplied, leaving no doubt as to the origin of the goods. If this requirement causes excessive inconvenience, indicating “Documentation with exporter” will suffice. The documentation must be presented only if requested by the authorities and must be retained for three years.

c) "Preliminary examination” section
The Basel, Schaffhausen, Geneva and Lugano District Customs Directorate, the customs inspectorates in Zurich and Kreuzlingen (field office St. Gallen) and the Chambers of Commerce and Industry of Switzerland are responsible for conducting preliminary examinations (see also Authorised offices). Preliminary examination is voluntary. However, it is mandatory for the subsequent issue(issued retrospectively) of a MC (cf. point 7 below).

3.5. Presentation at the customs office of export
The MC must be completed and signed according to the instructions and submitted to the customs office at the time of exportation, along with any other export documents. Page 1, endorsed by the customs office, represents the actual MC. It must be submitted during customs clearance in the destination country. Page 2 serves as a copy for the preliminary examination authorised office or the exporter and should not be submitted to the customs office. Page 3 will be retained by the customs office of export.

\(^{10}\) Or based on the general rules in the agreement with Japan

\(^{11}\) If European Union is abbreviated, use “EU.”
4. Exporter’s invoice declaration of origin

This can be completed in place of a MC for consignments with one or more packages, provided the total value of the originating products contained therein does not exceed CHF 10,300\(^2\). Within the framework of the agreement with the GCC states, no invoice declaration is foreseen for the moment, and within the framework of the agreement with Japan and China, the invoice declaration of origin may only be used by approved exporters (cf. point 5 below). Other exporters must always use the MC. Additionally, shipments may contain goods of up to any value without originating status. They must, however, be clearly identified as such in the invoice. The origin declaration must be completed according to the form and language specified in the relevant agreement. It must be provided in typewritten form (using typewriter or printer) or stamped on the invoice and must be signed by hand.

The exporter is obliged to retain a copy of the invoice with this declaration for at least three years. A delivery note or any other commercial document may be used instead of the commercial invoice, provided it contains a description of the corresponding goods which is precise enough for the goods to be readily identified.

In the case of non-commercial postal consignments, the origin declaration can be made on the customs declaration CN22/CN23 or on an attachment to that document.

4.1. Wording of the origin declaration\(^3\)\(^4\)

The origin declaration reads as follows:

**German**

“Der Ausführer der Waren, auf die sich dieses Handelspapier bezieht, erklärt, dass diese Waren, soweit nicht anders angegeben, präferenzbegünstigte ..... 1) Ursprungswaren sind.

. . . . . . . . . . . . . .(place and date)

. . . . . . . . . . . . . .(signature)*

(signature of the exporter and name in print)

**English**

The exporter of the products covered by this document declares that, except where otherwise clearly indicated, these products are of ..... 1) preferential origin.

**French**

L’exportateur des produits couverts par le présent document déclare que, sauf indication claire du contraire, ces produits ont l’origine préférentielle ..... 1) .

**Italian**

L’esportatore delle merci contemplate nel presente documento dichiara che, salvo indicazione contraria, le merci sono di origine preferenziale ..... 1) .

1) Complete accordingly: Swiss, EU, Icelandic, Norwegian, Mexican, etc.; for Canada, fixed wording as follows: (English) “Canada/EFTA”, (French) “Canada/AELÉ”\(^5\).

If the invoice includes goods of various origins, the origin of each individual item must be clearly indicated. Reference can be made to particular sections of the form, for example, where the corresponding country of origin of a specific item can be found.

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\(^1\) The agreements with Singapore, the Republic of Korea, Canada and Hong Kong do not provide for any value limit. In the agreements with Colombia and Peru the value limits are set at EUR 6,000 or USD 8,500 (for details see circular: CO, PE). In the agreement with the Central American States the value limit is set at EUR 6,000.

\(^2\) cf. http://www.ezv.admin.ch/pdf_linker.php?doc=D30_1_6_2_f&lang=fr. Within the framework of the agreements with Singapore, the Republic of Korea and the SACU countries, the invoice declaration of origin must always be given in English; for Canada always either in French or English; and for Peru, Colombia and the Central American States always either in English or Spanish.

\(^3\) In the case of products as specified in Article 3 of Appendix IV of Annex I of the free trade agreement between EFTA and the Republic of South Korea, indicate as follows: “The provisions of Appendix 4 to Annex I (Exemptions from the Principle of Territoriality) have been applied”.

\(^4\) For origin declarations issued within the framework of the bilateral agricultural agreement between Switzerland and Canada, replace the wording “Canada/EFTA” or “Canada/AELÉ” with “Canada/Switzerland” or “Canada/Suisse”.

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4.2. **Wording of the invoice declaration of origin EUR-MED**

Goods which have been produced under application of Euro-Med cumulation provisions must be designated as such in the proof origin EUR-MED. A corresponding statement in English "cumulation applied with..." must therefore be included with the origin declaration (same wording as in 4.1 above). If an origin declaration EUR-MED is issued without cumulation taking place in Switzerland within the framework of the Euro-Med cumulation system, the statement "no cumulation applied" must be indicated.

5. **Approved exporters**

The District Customs Directorates can authorise a frequent exporter to issue invoice declarations of origin irrespective of the value of the shipment or rather to issue invoice declarations of origin (agreement with Japan). [Detailed information and application forms](http://www.admin.ch/ch/f/rs/c946_32.html) can be found on the web site.

6. **Postal traffic**

When **sending by parcel post**, the invoice with the origin declaration must be attached to the dispatch note. When using a MC instead of an invoice declaration of origin, it must be folded and attached with a paper clip in such a way as to ensure that the green guilloched side remains easily visible under the other accompanying documentation. Box 11 on the dispatch note must also be filled in accurately.

When **sending by letter post**, the invoice with the origin declaration or the MC, along with the export declaration (when required), must be affixed to the outside of the package in such a way that they are easily visible and easily removable.

7. **MC issued retrospectively and duplicates**

a) If no MC was issued upon exportation, whether owing to an error, oversight, or special circumstances, it may also be issued at a later stage. This can also be done if a proof of origin which was issued at the time of exportation is not recognised by the customs authorities of the country of destination. The application must be validated by one of the offices listed (see 3.4b above). All of the required supporting documentation for determining the origin of the goods must be submitted to the authorised office, along with the proof of export. The District Customs Directorate which covers the area where the exporter's domicile is registered is responsible for issuing such MC (see [Authorised offices](http://www.admin.ch/ch/f/rs/c946_32.html)).

b) Duplicates of MC can be obtained from the District Customs Directorate which covers the area where the exporter’s domicile is registered.

c) The invoice declaration of origin can also be issued after the goods have been exported. In most agreements this is conditional on the declaration being submitted to the customs authorities of the importing country at the very latest two years after the goods were imported.

8. **Penalties**

Anyone intentionally or negligently issuing or using incorrect proofs of origin, or providing incorrect information or records, is subject to the criminal provisions set out in the Ordinance on the Issue of Proofs of Origin of 23 May 2012. 

9. **Information**

Information about the issuing and use of proofs of origin is provided by the Basel, Schaffhausen, Geneva and Lugano District Directorates of Customs, the customs inspectorates in Zurich and Kreuzlingen, the field office in St. Gallen, the Chambers of Commerce and Industry of Switzerland and the Liechtenstein Chamber of Industry and Commerce.

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16 SR 946.32 [http://www.admin.ch/ch/f/rs/c946_32.html](http://www.admin.ch/ch/f/rs/c946_32.html)