

Non-Preferential origin

Non-preferential origin is used for the application of *general trade policy measures* that are not linked to preferential tariff treatment.

It determines a product's "normal" origin under the World Trade Organization (WTO) framework and the Union Customs Code (UCC).

- [General principles](#)
- [General Procedure: Determination of Non-Preferential Origin](#)
- [Case law](#)
- [Decision flow non-preferential origin](#)
- [Template non-preferential origin \(long term\) supplier declaration](#)
- [Verification of Supplier's Declaration - Non-Preferential Origin](#)
- [Issue ITR Declaration of Origin](#)
- [Work instruction \(commercial incentive\)](#)
- [Work instruction \(simplified process\)](#)

General principles

Introduction and Context

1. Meaning of non-preferential origin

Non-preferential origin determines the **economic nationality of a product** for general customs purposes within the EU. It establishes which country a product is considered to originate from when imported or exported, **independently of any preferential trade agreements**.

Unlike preferential origin, which is used to access reduced or zero tariff rates under free trade or economic partnership agreements, non-preferential origin is used primarily to:

- Determine applicable **customs duties** under the EU Common Customs Tariff;
- Enforce **trade remedies** (e.g., anti-dumping, countervailing duties, safeguards);
- Comply with **labelling, marking, or origin-statistics requirements**;
- Support **customs control and enforcement** of EU trade law.

To establish non-preferential origin, a product must either:

- Be **wholly obtained** in one country (e.g., minerals, agricultural products, animals raised, or goods extracted/harvested); or
- Have undergone **substantial, economically justified processing or working** in a country that results in a change in **tariff classification, physical or chemical properties, or composition**, thereby constituting a “substantial transformation.”

These rules ensure that origin determinations reflect the **true country of production**, prevent circumvention of EU trade rules, and provide legal certainty for customs authorities and economic operators.

2. Purpose of Non-Preferential Origin Procedures

The purpose of establishing and verifying non-preferential origin is to:

- Ensure **accurate application of the EU Common Customs Tariff**;
- Prevent **circumvention of customs duties** through minimal processing, transshipment, or mislabelling;
- Support **fair competition** in the EU market;

- Provide customs authorities with a **verifiable and auditable framework** for determining origin;
- Enable importers and exporters to **accurately declare the origin of goods** for compliance, enforcement, and trade statistics;
- Facilitate the application of **trade defense measures** (anti-dumping, countervailing duties, safeguards) when appropriate.

3. Legal Basis

For the European Union, non-preferential origin is governed by:

- **Articles 59-63 of the Union Customs Code (Regulation (EU) No 952/2013);**
- **Delegated and Implementing Acts supplementing the UCC**, including Annex 22-01 and related product-specific rules for non-preferential origin;
- **Customs procedures and national regulations** implementing the UCC in Member States;
- **CJEU case law** interpreting substantial transformation, minimal operations, and primary rules (e.g., *C-86/24 CS STEEL*, *C-589/17 Prenatal S.A.*, *C-297/23 Harley-Davidson Europe*).

General Procedure: Determination of Non- Preferential Origin

Step 1 - Classify the Goods

- Determine the correct HS/CN code of the final product.
- Check whether the product is listed in **Annex 22-01** (or other EU codified rules).

Step 2 - Check if Goods Are Wholly Obtained

- Confirm extraction, production, or manufacture occurred entirely in one country.
- If yes → assign origin to that country; no further steps required.

Step 3 - Identify All Countries of Production/Processing

- List all countries involved in the supply chain (raw materials, intermediate products, semi-finished goods).

Step 4 - Assess Substantial Transformation

- For each processing step, determine:
 - **Nature of operation** (chemical change, assembly, finishing)
 - **Economic justification** (not solely for tariff avoidance)
 - **Resulting change** (new HS heading, change in physical or chemical properties).

Step 5 - Apply Codified List Rules (if applicable)

- Check Annex 22-01 or equivalent for the HS code.
- Verify whether the last operation qualifies as “substantial transformation” under the codified rule.

Step 6 - Apply Residual Rule (if no codified rule applies)

- Determine the **last economically justified processing** or use **majority material/value rule** to assign origin.

Step 7 - Document All Steps

- Record:
 - Input materials, their origin, and HS classification
 - Production steps and locations
 - Processing dates and invoices
 - Evidence of substantial transformation (technical specs, change of properties, quality tests).

Step 8 - Declare Origin in Customs Procedure

- Include origin in **import declaration for free circulation**.
- Attach supporting documents as requested.

Step 9 - Maintain Records for Audit & Post-Clearance

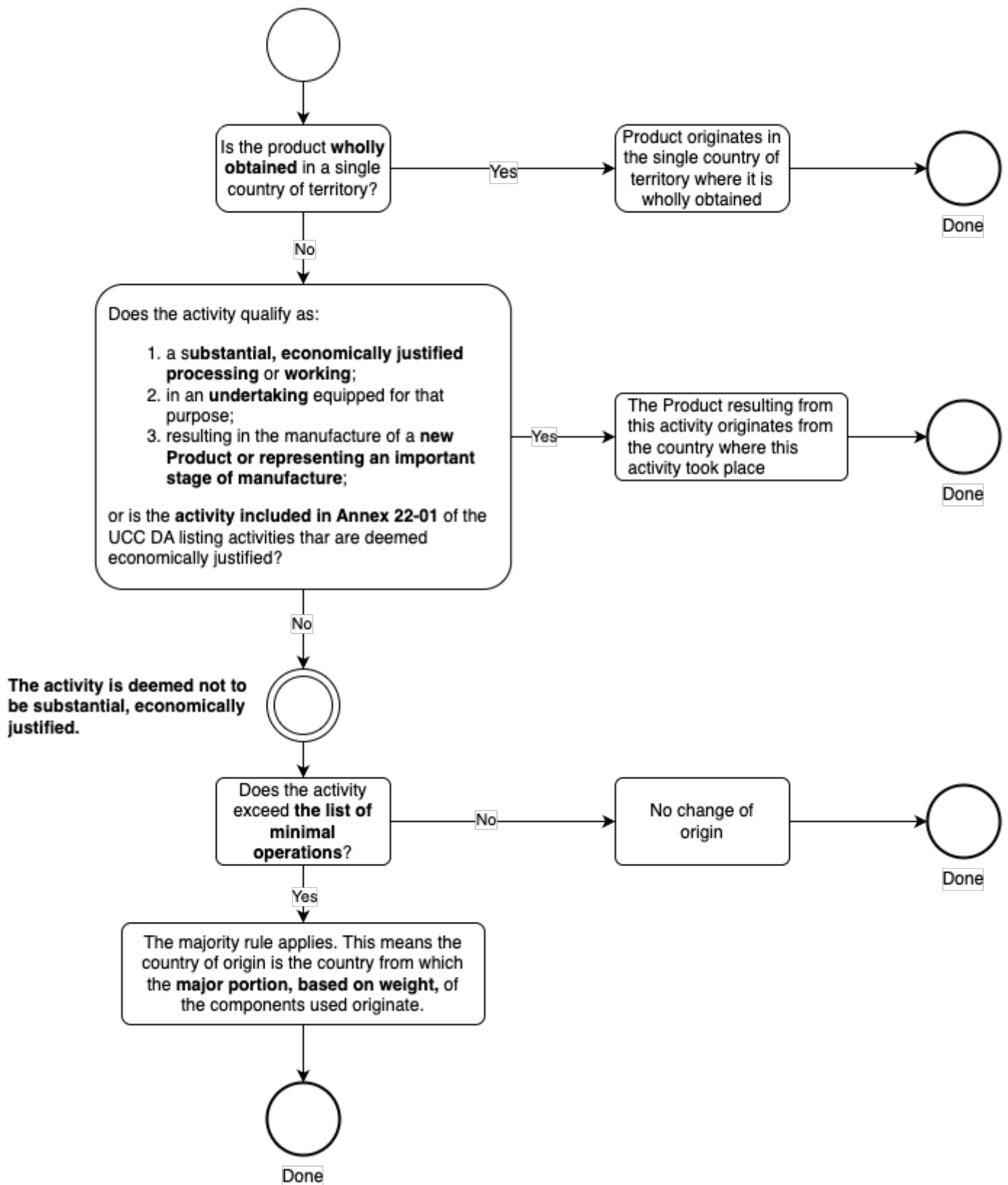
- Retain all documentation for the statutory period (usually **3-5 years**).
- Be prepared for customs inspection or administrative review.

Case law

Topic	Case (link)	Date	Key holding (one line)	Practical takeaway
Non-preferential / substantial transformation (steel pipes)	C-86/24 — CS STEEL a.s. v Generální ředitelství cel. (EUR-Lex) (EUR-Lex)	2 Oct 2025	Annex 22-01’s primary rule excluding cold-reduction as a change of origin for certain hot-finished steel tubes is valid — later cold finishing did not create a new origin.	If a primary rule in the UCC/Delegated Reg. lists which operations change origin, those codified rules override ad-hoc arguments that later processing creates origin; check the exact Annex entry for the HS code.
Binding Origin Information (BOI) / administrative review	C-297/23 P — Harley-Davidson Europe Ltd & Neovia Logistics v Commission (EUR-Lex / CURIA) (EUR-Lex)	21 Nov 2024	The Court reviewed Commission revocation of BOI decisions — clarified scope of ‘processing not economically justified’, administrative procedure and legitimate-expectation limits on revoking BOIs.	BOIs provide useful certainty but can be revoked; companies should document economics/processing rationale and be ready to contest revocations on procedural or substantive grounds.
Non-preferential / substantial transformation (steel cables)	C-260/08 — Bundesfinanzdirektion West v HEKO Industrieerzeugnisse GmbH (EUR-Lex)	10 Dec 2009	The Court held that “substantial processing or working” for non-preferential origin may arise even without a change in tariff heading, if the processing results in a product with its own specific properties and composition distinct from the input product, and that non-binding list rules cannot alter Article 24’s meaning.	For non-preferential origin analysis, don’t rely solely on tariff-heading changes or list rules: assess whether the processing results in qualitatively new product properties that reflect a genuine substantial transformation under UCC Article 60(2) (formerly CC Article 24).

Decision flow non-
preferential origin

Non-Preferential
origin determination



Template non-preferential origin (long term) supplier declaration

Suppliers declaration for products of non-preferential origin - Single use

I, the undersigned, declare that the goods listed on this invoice (1) were produced (2).

- ☐ in the European Union, namely in according to the Union Customs Code art. 61 sub 3 (4).
- ☐ outside the European Union and originate in (3) and satisfy the rules of origin(5).

I undertake to make available to the Chamber of Commerce any further supporting documents they require.

Place and date:

Name and position:

Signature:

- It should be used within the European Union only.
- This declaration is to be placed on the invoice, packing list or other trade document in which the goods are sufficiently specified. This declaration can also be placed on the supplier's company letter paper. In that case please refer to the

invoice number.

Notes for completion of the declaration:

(1) State the number of the invoice or other document in which the shipment is sufficiently specified. The number needs not to be mentioned if the statement is placed on the invoice.

- When instead of the invoice another document or an annex to the invoice is being used, the kind of document concerned shall be mentioned instead of the word 'invoice'.
- When the statement concerns only part of the goods listed on the invoice, these should be clearly indicated or marked. Furthermore, this marking should be indicated on the declaration as follows: '... listed on this invoice and

marked were produced in and...'

(2) State just the applicable option. If products are delivered of EU origin together with products of non-EU origin, various supplier's declarations should be issued.

(3) State the country of origin (member state of the European Union); if various goods are of different origins, these origins shall be mentioned to each item.

(4) According to Regulation (EU) 952/2013 art. 61 sub 3. (PB L 269 of 10.10.2013).

(5) State the country of origin; if various goods are of different origins, these origins shall be mentioned to each item.

Verification of this declaration by means of a certificate of origin, issued by the supplier's regional Chamber of Commerce, may be required by the buyer's regional Chamber of Commerce.

This declaration is not valid for goods having preferential origin status and which qualify for movement certificates EUR.1, EUR-MED or invoice declaration. For such use the "declaration for products having preferential origin status" according to Regulation (EU) 2015/2447 Annex 22-15 (PB L 343 of 29.12.2015) is applicable.

Suppliers declaration for products of non-preferential origin - Regular use

Long-term suppliers declaration for products of non-preferential origin

I, the undersigned, declare that the goods described below (1)(2)

which are regularly supplied to (3),

are produced (4)

☐ in the European Union, namely in according to the Union Customs Code art. 61 sub 3. (6)

☐ outside the European Union and originate in (5), and satisfy the rules of origin(7).

This declaration is valid for all shipments of these products dispatched from _____ to _____(8).

I undertake to inform _____(3) immediately if this declaration is no longer valid.

I undertake to make available to the Chamber of Commerce any further supporting documents they require.

Place and date:

Name and position:

Name and address of the company:

Signature:

- **This declaration is to be placed on the supplier's letter paper.**
- The LSO should only be used within the European Union.

Notes for completion of the declaration:

- (1) Description of the goods.
- (2) Trade description as used on invoices, e.g. model No.
- (3) Name of buyer.
- (4) State just the applicable option. If products are delivered of EU origin together with products of non-EU origin, various suppliers declarations should be issued.
- (5) State the country of origin (member state of the European Union); if various goods are of different origins, these origins shall be mentioned to each item.
- (6) According to Regulation (EU) 952/2013 art. 61 sub 3. (PB L 269 of 10.10.2013).
- (7) State the country of origin; if various goods are of different origins, these origins shall be mentioned to each item.
- (8) Give the dates. The period of validity shall not exceed 24 months.

This declaration is not valid for goods having preferential origin status and which qualify for movement certificates EUR.1, EUR-MED or invoice declarations. For such use the “declaration for products having preferential origin status” according to Regulation (EC) 2015/2447, art. 62, annex 22-16 (PB L 343 of 29.12.2015) is applicable.

Verification of Supplier's Declaration - Non-Preferential Origin

Purpose

To ensure that supplier declarations claiming non-preferential origin are accurate, legally compliant, and auditable for EU customs purposes.

Step 1: Collect the Supplier Declaration

- Obtain a **completed supplier declaration** for all goods, including:
 - Product description and Commodity code.
 - Country of origin.
 - Basis of origin (wholly obtained or substantially transformed).
 - Signature, company details, and date.
- Ensure the declaration is **dated, legible, and signed** by an authorized representative.

Step 2: Verify Supplier Credentials

- Confirm the supplier is **legitimate and traceable**.
- Check:
 - Legal registration of the supplier.
 - Manufacturing locations.
 - Historical compliance with customs documentation.

Step 3: Check Completeness of the Declaration

- Ensure all required fields are completed:
 - Product description matches your purchase.
 - Commodity code matches the EU customs classification.
 - Country of origin is stated.
 - Basis of origin (wholly obtained/substantial transformation) is clear.
 - Declaration is signed and dated.

Step 4: Validate Basis of Origin

- For **wholly obtained goods**:
 - Confirm that all production, extraction, or harvest occurred in the stated country.
 - Request supporting documentation if necessary (e.g., harvest records, production logs).
- For **substantially transformed goods**:
 - Confirm that processing in the stated country was **economically justified** and **resulted in a substantial transformation**:
 - Check change in **tariff classification (Commodity code)**.
 - Check change in **physical/chemical properties** or **composition**.
 - Ensure processing was more than minimal operations (not just cleaning, packaging, sorting).

Step 5: Check Supporting Evidence

- Review:
 - Invoices for raw materials.
 - Production or processing logs.
 - Bills of lading.
 - Quality certificates or process descriptions.

- Ensure **consistency** between documentation and the declaration.

Step 6: Cross-Check Against Legal Requirements

- Verify compliance with:
 - **UCC Articles 148-152** (non-preferential origin rules).
 - **Delegated / Implementing Acts** (Annex 22-01, list of primary rules, minimal operations).
- Ensure the declared origin aligns with EU customs rules and relevant CJEU case law (e.g., *C-86/24 CS STEEL*).

Step 7: Approve or Request Clarification

- If all criteria are satisfied:
 - Approve the declaration for use in customs procedures.
- If inconsistencies are found:
 - Contact supplier to provide additional information or correct the declaration.
- Keep all correspondence for **audit purposes**.

Step 8: Record Retention

- Retain the supplier declaration and all supporting documents for at least **3-5 years** (EU standard for customs audits).
- Store in a retrievable format (electronic or paper) linked to the relevant shipment.

Step 9: Periodic Review

- Review supplier declarations periodically (at least annually) to:
 - Confirm consistency with current supply chains.
 - Ensure compliance with updates to **UCC or Delegated Regulations**.
 - Flag changes in production location or processing steps that may affect origin.

This procedure ensures that your **non-preferential origin declarations are reliable, auditable, and legally defensible** in case of customs verification or post-clearance checks.

Issue ITR Declaration of Origin

The declaration of origin (DoO) report is produced from the terminal operating system and provides an overview of the breakdown of the components and administrative lots that were included in the blending operations. Origin determination is based on the DoO.

Declaration of Origin

Header

Load Port

Impala Terminals Rotterdam B.V.
Beerweg 101
3199 LM Rotterdam - Maasvlakte
The Netherlands

Custo
Termi

Customer

{Customer}

Address line 1
Address line 2
Country

Details

Cargo: Light Naphtha Loaded onto: Maersk Adriatic Date: 26/03/25

Product	Lot nr	CN Code	Kg Vac	Kg Air	Liters at 15 °C	BBLS at 60 °F	Status	Origin
Light Naphtha	5589.2	27101290	28,411,525	28,326,291	40,587,893	255290	T2	Belgi
Light Naphtha	5610.1	27101290	14,031,835	13,989,739	20,045,478	126082	T2	Nethr
Light Naphtha	5590.3	27101290	7,087,429	7,066,166	10,124,898	63684	T1	Unite
Light Naphtha	5592.1	27101290	5,591,195	5,574,421	7,987,421	50239	T2	Germ
Light Virgin Naphtha	5561.2	27101225	3,841,427	3,829,903	5,487,753	34517	T2	Germ
			58,963,410	58,786,520	84,233,443	529,812		

Blended in the Netherlands.

Acknowledgement

Terminal

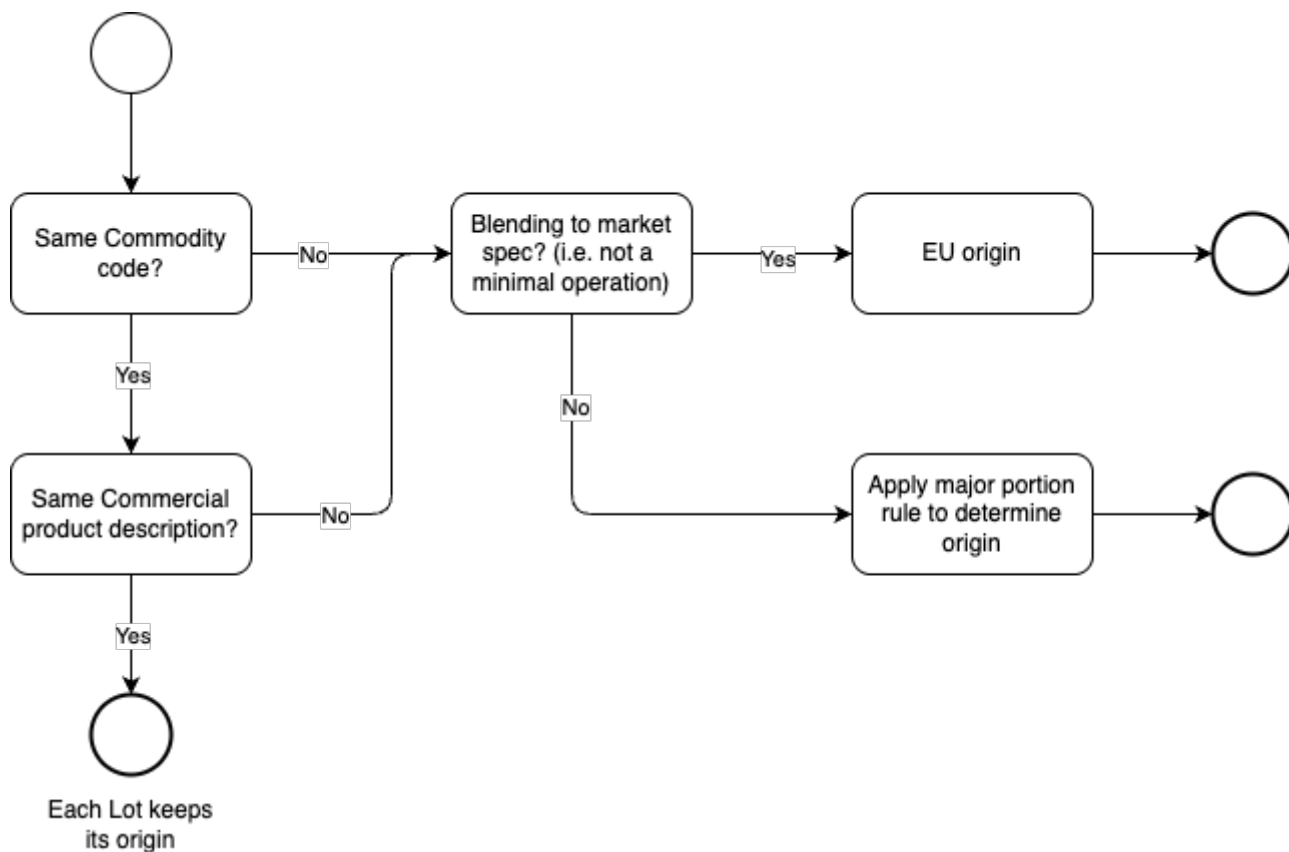
Work instruction (commercial incentive)

In practice, there are two types of documents that refer to non-preferential origin:

1. An official Certificate of Origin (CoO), which exporters can obtain by applying to the competent Chamber of Commerce or the relevant customs authorities; and
2. A commercial document declaring the non-preferential origin (Terminal Origin Declaration).

Upon request, our terminal can assist with the application for the relevant certificate or document via a broker authorised to apply for an official CoO (digital connection required). When applying with the Chamber of Commerce the burden of proof is greater than when issuing a Terminal Origin Declaration, because the latter is not an official document and it is the discretion of the Terminal to conclude on origin and the proof that is provided. For example, when documentation is provided that the Product comes from a refinery in Italy the Terminal may be inclined to accept this as sufficient proof, where the Chamber of Commerce is likely to require a Suppliers declaration for non-Preferential origin. Apart from whether or not the proof of origin for the components is sufficient or not, the procedure in determining the origin should be the same with the terminal itself and the Chamber.

Our Customer Service team determines the non-preferential origin in accordance with the following criteria:



Below some concrete examples on applying the procedure for establishing the non-preferential origin.

1. Products added to the “base” product may enhance or improve it, but do not alter its essential nature. Such activities are considered minimal operations and do not confer origin.

As this involves blending rather than mere storage, the major portion rule applies, provided that customers inform us of the origin and substantiate it with appropriate documentation. This requirement applies at least to the parcel representing the major portion based on weight. The origin of the remaining parcels may be unknown without affecting this assessment.

Components						
Tank	Product	Commodity code	Status	Origin	Kilogram	Liters 15
T x	Gasoline RON 95	2710 1245 90	T2 - Excise controlled	Norway	35.096.530	45.579.910
T x	Additive	3811 1900 90	T2 - Excise controlled	Unknown	244.894	349.849
Blended product						

T x	Gasoline RON 95	2710 1245 90	T2 - Excise controlled	Norway	35.341.424	45.929.758
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2. Various components blended into a specific product (which itself is also used as a component) may be regarded as deliberate and proportionate blending and therefore origin-conferring.

The processed product results from the combination of several significant components. The fact that one of these components shares the same Commodity code as the final product does not alter this assessment. In quantitative terms, it is not considered a “base” product to which only minimal operations are applied. Accordingly, a new product is deemed to have been created. The majority of the product is not RON 95. The process here is to get the RON 91 to a RON 95 making it a process to obtain a Product by deliberate and proportionate blending.

Components						
Tank	Product	Commodity code	Status	Origin	Kilogram	Liters 15
T x	Gasoline RON 91	2710 1241 90	T1 - Bonded	Norway	28.077.224	36.463.928
T x	Naphta	2710 1225 90	T1 - Bonded	Unknown	5.565.992	7.951.417
T x	Alkylate	2710 1290 90	T2 - Excise controlled	Unknown	4.634.938	6.019.400
T x	Gasoline RON 95	2710 1245 90	T2 - Excise controlled	Unknown	17.670.712	22.948.977
T x	Additive	3811 1900 90	T2 - Excise controlled	Unknown	244.894	349.849
Blended product						
T x	Gasoline RON 95	2710 1245 90	T1 - Bonded	EU/Netherlands	56.193.763	73.733.571

3. Various components (classified under the same Commodity code but possessing different technical characteristics) blended into a specific product may be regarded as deliberate and proportionate blending, thereby conferring origin, provided that the resulting product acquires new technical specifications or attributes that it did not possess prior to blending. The fact that all components share the same Commodity code as the final product is not relevant.

Components						
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Tank	Product	Commodity code	Status	Origin	Kilogram	Liters 15
T x	RMK 500	2710196800	T2 - Excise controlled	Unknown	427.486	429.112
T x	RMK 500	2710196800	T2 - Excise controlled	Unknown	243.967	244.894
T x	HSFO	2710196800	T2 - Excise controlled	Unknown	4.634.938	4.617.392
T x	IMFO	2710196800	T2 - Excise controlled	Unknown	5.565.992	5.587.141
T x	Cutterstock	2710196800	T1 - Bonded	Malaysia	43.870.663	44.037.332
Blended product						
T x	HSFO	2710196800	T1 - Bonded	EU/Netherlands	54.743.046	54.915.871

4. Same example as last, but now also the Commercial name is the same. Here it is merely storage and each Lot keeps its origin.

Components						
Tank	Product	Commodity code	Status	Origin	Kilogram	Liters 15
T x	HSFO	2710196800	T2 - Excise controlled	Unknown	427.486	429.112
T x	HSFO	2710196800	T2 - Excise controlled	Unknown	243.967	244.894
T x	HSFO	2710196800	T2 - Excise controlled	Unknown	4.634.938	4.617.392
T x	HSFO	2710196800	T2 - Excise controlled	Unknown	5.565.992	5.587.141
T x	HSFO	2710196800	T1 - Bonded	Malaysia	43.870.663	44.037.332
Blended product						
T x	HSFO	2710196800	T2 - Excise controlled	Unknown	427.486	429.112
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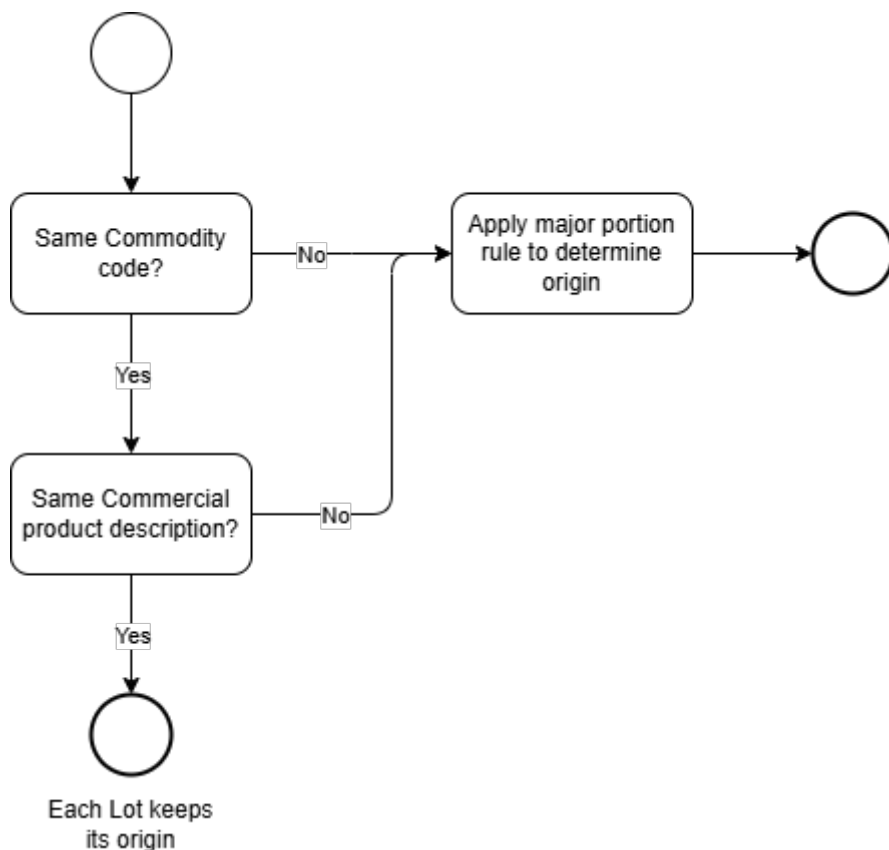
Work instruction (simplified process)

In practice, there are two types of documents that refer to non-preferential origin:

1. An official Certificate of Origin (CoO), which exporters can obtain by applying to the competent Chamber of Commerce or the relevant customs authorities; and
2. A commercial document declaring the non-preferential origin (Terminal Origin Declaration).

Upon request, our terminal can assist with the application for the relevant certificate or document via a broker authorised to apply for an official CoO (digital connection required). When applying with the Chamber of Commerce the burden of proof is greater than when issuing a Terminal Origin Declaration, because the latter is not an official document and it is the discretion of the Terminal to conclude on origin and the proof that is provided. For example, when documentation is provided that the Product comes from a refinery in Italy the Terminal may be inclined to accept this as sufficient proof, where the Chamber of Commerce is likely to require a Suppliers declaration for non-Preferential origin. Apart from whether or not the proof of origin for the components is sufficient or not, the procedure in determining the origin should be the same with the terminal itself and the Chamber.

Our Customer Service team determines the non-preferential origin in accordance with the following criteria:



The main rule for energy energy products under Tariff heading 2710 is that only when there is a change of Traiff heading (i.e. first 4 digits of the Commodity code) changes in the sense that the none of the components have the same Tariff Heading as the End Product. The refining process is the most common example where the input is product of Tariff heading 2709 (crude) and the output is 2710. When dealing with components and end products of Tariff Heading 2710 no blending operation is considered origin conferring. This means that if it is considered blending the major portion rule based on weight is applied. In case of Storage each Lot keeps its origin.

Below some concrete examples on applying the procedure for establishing the non-preferential origin.

1. Not the same Commodity code so the major portion rule is applied based on the qty. Here the Component of Gasoline RON 95 determines the origin of the blended Product being the Norwegian origin.

Components						
Tank	Product	Commodity code	Status	Origin	Kilogram	Liters 15
T x	Gasoline RON 95	2710 1245 90	T2 - Excise controlled	Norway	35.096.530	45.579.910
T x	Additive	3811 1900 90	T2 - Excise controlled	Unknown	244.894	349.849

Blended product						
T x	Gasoline RON 95	2710 1245 90	T2 - Excise controlled	Norway	35.341.424	45.929.758

2. Here the same principle applied. The Commodity code is not the same, so the major portion rule applied. The sum of qty's with Unknown origin exceeds the Norwegian qty by just a bit (28.116.536 KG vs 28.077.227 KG), whereby the Blended product has an origin that is unknown.

Components						
Tank	Product	Commodity code	Status	Origin	Kilogram	Liters 15
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Blended product						
T x	Gasoline RON 95	2710 1245 90	T1 - Bonded	Unknown	56.193.763	73.733.571

3. Various components classified under the same Commodity code, but with a different commercial name, are blended into a specific product HSFO. The Commodity code is the same, but still the Products are different from a commercial standpoint. The Malaysian qty by weight is the major portion so the end product gets the Malaysian origin.

Components						
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T x	RMK 500	2710196800	T2 - Excise controlled	Unknown	243.967	244.894
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4. Same example as last, but now also the Commercial name is the same. Here it is merely storage and each Lot keeps its origin.

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T x	HSFO	2710196800	T2 - Excise controlled	Unknown	4.634.938	5.587.141

T x	HSFO	2710196800	T1 - Bonded	Malaysia	43.870.663	44.037.332
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Please keep in mind that as long as a known origin in this context is the major portion, it is ok that the origin of the rest is Unknown. However, if the major portion is not decisive you will need to know the origin of the other Lots as well to come to a conclusion. You cannot simply conclude the result is origin Unknown.