

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.

Revision #1

Created 21 July 2026 10:36:35 by Remy Sway

Updated 21 July 2026 10:36:35 by Remy Sway