

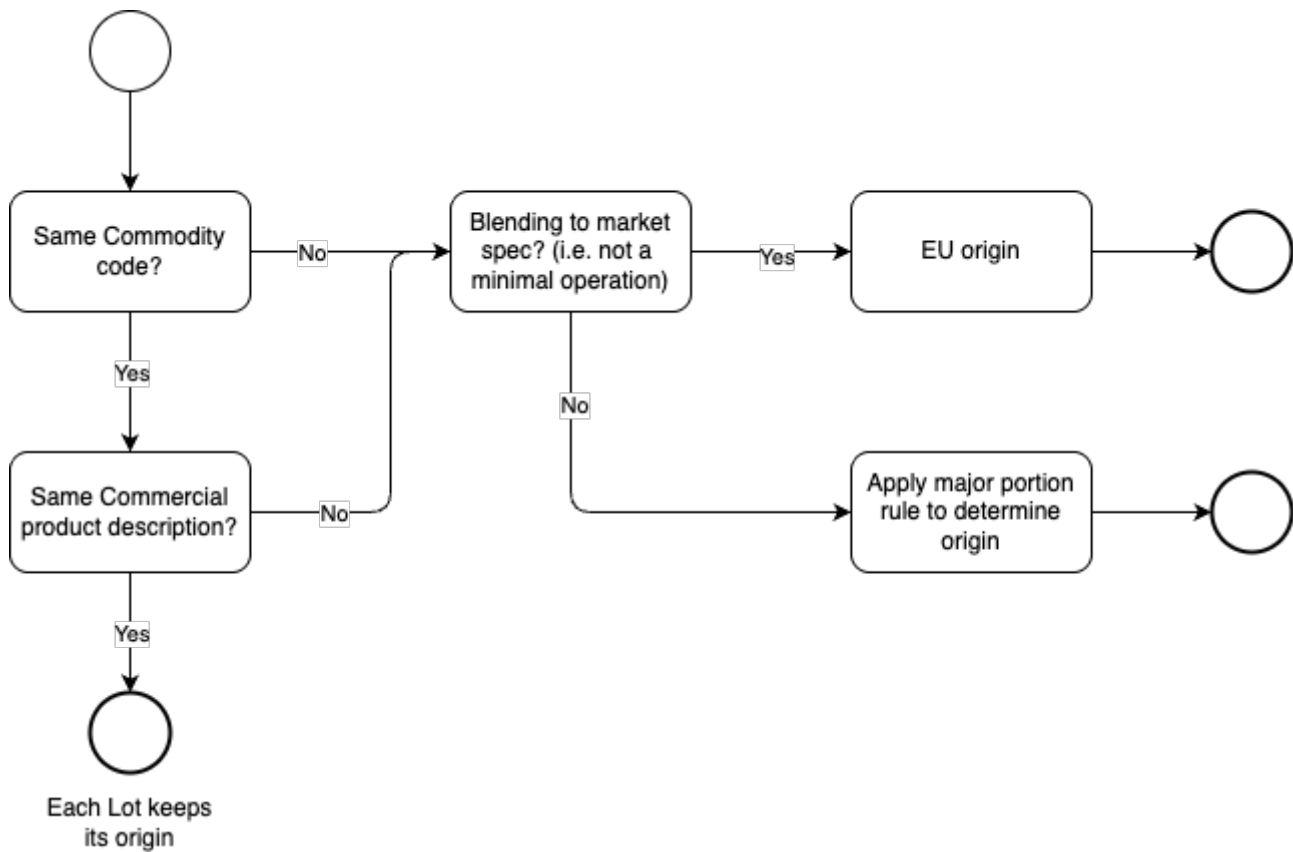
Work instruction (commercial incentive)

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						
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
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	4.634.938	5.587.141
T x	HSFO	2710196800	T1 - Bonded	Malaysia	43.870.663	44.037.332

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