

No. R. 1097

21 December 2012

CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR/112)

Under sections 46, 46A and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R.1874 of 8 December 1995 are amended to the extent set out in the Schedule hereto.



GEORGE NGAKANE VIRGIL MAGASHULA
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

(a) By the insertion after rule 46A4.29(d) of the following Part:

"Part 5

Non-reciprocal preferential tariff treatment under the Generalised System of Preferences (GSP) granted to developing countries by Norway

46A5.01 (a) The rules numbered 46A5 are—

- (i) rules contemplated in sections 46(4)(d) and 46A(4)(b) in respect of the enactments of Norway relating to the Generalised System of Preferences (GSP) wherein is prescribed the origin and other requirements in terms of which goods exported from a developing country (which includes the Republic) will qualify for preferential tariff treatment on importation into Norway;
- (ii) except for necessary technical changes and the exclusion of references to the Community and Switzerland, restatements of the contents of the rules numbered 46A2;
- (iii) substituted for the rules numbered 46A2 as a result of—

- (aa) changes to the GSP rules of the Community; and
- (bb) the GSP is no longer being applied between Switzerland and the Republic.

- (b) The enactments of Norway to which these rules relate are the following:

Enactments of Norway

Publication entitled: "Generalised System of Preferences for import of goods from Developing Countries GSP" consisting of:

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(Contents of publication obtained from Norwegian Customs website www.tol.no – updated to 9 August 2002)

- (c) Any expression used in the rules with reference to any enactment of Norway shall, unless the context otherwise indicates, have the meaning assigned thereto in the said enactment, or relevant provisions of the Act or as defined in these rules

- (d) (i) Where any rule reflects an alphabetical prefix or alphabetical prefixes and a number or numbers in brackets in any heading to the rule, such a reference refers to enactments and their numbers of Norway, for example—

Ns 1 or NGI.4.3.2/s2

These references may include—

- Part 1 – General Information (quoted in these rules as GI followed by the item number); or
- Part II – Rules of origin and proof of origin, which contain the Regulations concerning the origin of goods etc., under the Generalised System of Preferences (GSP) for the import of goods from developing countries (the sections of which are quoted in the rules as “s” followed by the section number; a reference may therefore consist of both, for example, NGI 4.3.2/s2);

(Part 1 is included because of its explanatory content with regard to the Regulations).

- (ii) These references are merely quoted to facilitate tracing relevant provisions in the enactments, but exporters are cautioned to study

each enactment as a whole and in context to verify requirements in each case and not to rely solely on such references

- (e) In the application of provisions of the Act to any enactment—
- (i) the following expressions in the definitions of an enactment shall have the meanings assigned thereto in this paragraph—

"chapters and headings" means the chapters and headings (four-digit codes) of Part 1 of Schedule No. 1;

"customs value" means the value of imported goods calculated or determined in accordance with the provisions of sections 65, 66, 67 and 74A; and

"Harmonized System" or "HS" or "Harmonized Commodity Description and Coding System" means, for the purposes of any meaning ascribed to any expression in any provision of origin in any enactment or these rules, the provisions of Part 1 of Schedule No. 1, except national subheadings or additional section or chapter notes and the rates of duty, applicable to the classification of any goods in any chapter or heading or subheading, and for the purposes of interpretation of Part 1 of Schedule No. 1, includes application of the Explanatory Notes to the Harmonized System as required in terms of section 47(8)(a);

- (ii) the following expressions in an enactment shall have the meanings assigned thereto in this paragraph—

(aa) "authority or authorities", "competent authorities", "customs authorities" or "governmental authorities" means, the Commissioner, or in accordance with any delegation in these rules, the Senior Manager: Trade Administration in the Customs Division of the South African Revenue Service, the Controller or any other officer;

"GSP" means the Generalised System of Preferences as in operation in Norway in terms of which non-reciprocal

preferential tariff treatment is granted to goods originating in beneficiary countries which include the Republic;

“GSP goods” means goods exported or in the case of a producer, goods produced for export from the Republic for the purposes of obtaining the benefits of preferential tariff treatment on importation into Norway;

“Movement Certificate EUR 1” in respect of GSP goods, the form of which a specimen is published in the enactments of Norway which is issued by Norway as proof of the originating status of goods exported to the Republic for the purposes of the GSP;

“Norway” means the Kingdom of Norway;

“origin”, “originate”, “originating status” and cognate expressions, relate to, unless the context otherwise indicates, the origin of goods determined in terms of any provision of origin contemplated in an enactment;

“preferential tariff treatment” shall have the meaning assigned thereto in section 46A(1);

(bb) For the purposes of Ns 3 –

“company” means a company contemplated in the Companies Act, No. 71 of 2008;

“registered or recorded in” or “sail under the flag of a GSP beneficiary country” or “beneficiary country” includes “registered” or “of South African nationality” as contemplated in the Merchant Shipping Act, No. 57 of 1951;

“seabed” and “marine soil” or “subsoil” means “the bed of the sea and the subsoil thereof” included in the definition of “sea” in section 1 of the Maritime Zone Act, No. 15 of 1994;

"territorial waters" means the territorial waters as defined in section 4 of the Maritime Zone Act, No. 15 of 1994.

(iii) the expression –

"enactment" means an enactment as defined in section 46A(1) and includes any legislative enactment specified in paragraph (b), any amendment thereof or any directive in connection therewith issued by Norway;

"exporter" means a registered exporter as contemplated in section 46A(6);

"goods" as used in these rules means, depending on the context, "goods" or "products" or "materials" as defined in an enactment;

"list rule" means the "List of working or processing required to be carried out on non-originating materials" in order that the product manufactured can obtain originating status as contained in the enactments;

"manufacturer" means a registered manufacturer as contemplated in section 46A(6) and includes, depending on the context, a "producer";

"producer" means a registered producer as contemplated in section 46A(6) and includes a person that breeds and raises any animals, mines any minerals and grows and harvests any products and depending on the context, any person that manufactures, processes or assembles goods or any combination thereof;

"relevant enactment" means an enactment of Norway;

"SACU" means the Southern African Customs Union of which the members are the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia, the Kingdom of Swaziland and the Republic of South Africa;

"Republic" means the Republic of South Africa.

- 46A5.02 (a) Subject to section 3(2), any power, duty or function contemplated in sections 46(4)(d) and 46A(4) is delegated to the extent specified in these rules to the Senior Manager: Trade Administration in the Customs Division of the South African Revenue Service, the Controller or the Officer: Origin Administration or any officer designated to exercise such power or perform such duty or function;
- (b) For the purposes of paragraph (a) any Officer: Origin Administration or any other officer authorised by the Senior Manager: Trade Administration or by any Controller may exercise any power or duty or function conferred or imposed on customs authorities in any enactment or on any officer in terms of any other provision of this Act for the purpose of verification of the originating status of goods or the fulfilment of the other requirements of such enactment.
- 46A5.03 From the date these rules come into operation any reference in any other rule or form to rule 46A.02 as relating to the Generalised System of Preferences granted by Norway must be regarded as referring to the rules numbered 46A5.
- 46A5.04 Registration of exporter and producer

For the purposes of section 46A(6) and section 59A—

- (a) every exporter and producer of GSP goods shall be registered and shall submit to the Commissioner a completed form DA 185 and the relevant annexure in the case of —
- (i) an exporter, Annexure DA 185.4A2 and form DA 46A.01 incorporated in Section C thereof;
 - (ii) a producer, Annexure DA 185.4A7 and form DA 46A.02 incorporated in Section A thereof;
- (b) if the exporter is also the producer of the goods concerned, application for registration as exporter as well as a producer, must be so submitted.

46A5.05 Exporters must ascertain precise qualifying requirements and extent of benefit from importer or customs authority in Norway

- (a) (i) The enactments of Norway referred to in these rules have been obtained from the Internet.
- (ii) These enactments are included on the South African Revenue Service (SARS) website and copies are available at the offices of the Controllers where certificates are issued.
- (b) The enactments in some instances contain variations in the requirements of a procedure in different sections (for example, cumulation in General Information) and refer to publications that are not included (for example, item 4.3.3 of General Information).
- (c) Care must therefore be exercised in applying any provision and the South African Revenue Service cannot warrant that the enactments are free from errors or up to date or otherwise complete and having regard to the provisions of section 46A(7), it is the duty of exporters to ascertain particulars or confirmation of the precise qualifying requirements and the extent of any benefit from the importer or the customs authority in the countries concerned.

Rules relating to enactments of Norway prescribing requirements concerning the origin and proof of origin in respect of goods exported from beneficiary countries.

Chapter I - General Provisions

46A5.06 Definitions (Ns 1)

No rule.

Chapter II – Originating Products**46A5.07 Origin criteria (NGI 4.3.2 and 4.3.3, s2 and s2.3)**

- (a) In terms of the relevant enactments the basic requirements for a product to be regarded as originating in a GSP beneficiary country are that it must be –
- (i) wholly obtained in that country; (Ns 3)
 - (ii) obtained in that country in the manufacture of which products other than those referred to in subparagraph (i) are used provided that the said product has undergone sufficient working or processing (Ns 4, Part II (list of working and processing, introductory notes to the list and list of processing rules)).
- (b) (i) Products originating in Norway which are exported to a GSP beneficiary country and which are subject to working or processing there going beyond the processes regarded as insufficient working or processing (Ns 5;) are regarded as originating in that GSP beneficiary country (NGI 4.3).
- (ii) The process referred to in subparagraph (i) is referred to as cumulation and in this regard the enactments provide that –
- (aa) regional cumulation (NGI 4.3.1 and s6) only applies in respect of the ASEAN group (NGI 4.3.1);
 - (bb) cumulation is not applicable to goods of HS Chapters 1 to 24 (NGI 4.3.3);
- (iii) General Information item (Norway) 4.3.2 relates to bilateral cumulation and item 4.3.3 to diagonal cumulation.
- (c) Certain tolerances, which do not apply to textile products of HS Chapters 50 to 63 of the Harmonized System, are allowed (NGI 4.1.3, s4).
- (d) On importation into Norway an originating product is eligible to benefit from the relevant tariff preference, provided–
- (i) it has been transported directly (Ns 14);
 - (ii) a valid Certificate of Origin Form A is submitted or an invoice declaration is produced; and

- (iii) the customs administration (or other government authority) of a beneficiary country assists the customs authorities of Norway to verify (when required) the authenticity of the document or the accuracy of the information regarding the origin of the product.
- (e) For the purposes of these requirements –
 - (i) exporters and producers (as defined) must ensure that proper records are kept to prove the originating status of goods exported (whether on completion of Certificate of Origin Form A or an invoice declaration) under the GSP scheme as specified in these rules;
 - (ii) exporters must produce a duly completed application form and submit the necessary supporting documents proving the originating status of the goods concerned when applying for certification of Form A.
- (f) Whenever originating status is claimed for any product in which materials originating in Norway have been incorporated, the exporter shall, in addition to any other documentation that may elsewhere be specified in these rules, keep available for inspection all appropriate records to prove compliance with the conditions for cumulation.
- (g)
 - (i) Where goods are exported from Norway to the Republic for working or processing, the form EUR 1 must reflect the endorsement “GSP BENEFICIARY COUNTRY NORWAY” in Block 2 of the form.
 - (ii) Where goods are imported into the Republic for cumulation purposes, the bill of entry import must be endorsed with the movement certificate EUR 1 number and date or to the effect that the importer is in possession of an invoice declaration.

46A5.08 Products wholly obtained in a GSP beneficiary country (Ns 3)

Goods wholly obtained must be so described on Certificate of Origin Form A or any invoice declaration and any entry for export, for example, “coal (wholly obtained)”.

- 46A5.09 Products sufficiently worked or processed – processing list (NGI 4.1.2, 4.1.3, s4 and Part II (see rule 46A2.01))

Derogations as provided in Ns 11 are only applicable to least-developed beneficiary countries

- 46A5.10 Insufficient working or processing (NGI 4.2, s5)

Any record kept to prove the originating status of goods exported shall reflect the nature of the working or processing carried out to distinguish sufficient and insufficient working.

- 46A5.11 Unit of qualification (NGI 4 and s7)

No rule.

- 46A5.12 Accessories, spare parts and tools (NGI 4 and s8)

No rule.

- 46A5.13 Sets (NGI 4 and s9)

Any proof of origin kept of goods exported shall contain sufficient details for verification of the heading and other characteristics of the goods for the purposes of application of the relevant provisions of origin.

- 46A5.14 Neutral elements (NGI 4 and s10)

No rule.

Chapter III - Territorial requirements, transport, etc.

- 46A5.15 The principle of territoriality / re-importation of goods (NGI 5; s12 and s13)

(a) For the purpose of application of the relevant enactments “exported” includes goods removed to any SACU country other than the Republic.

- (b) When entering any goods under rebate of duty for which originating status as contemplated in any relevant enactment is claimed on re-importation from any country including a SACU country, it must be proved for the purposes of entry under item 409.00 of Schedule No. 4 that the goods returned –
 - (i) are the same as those which were exported;
 - (ii) have not undergone any operations beyond that necessary to preserve them in good condition while in that country or while being exported.

46A5.16 Direct transport (NGI 5 and s14)

- (a) The provisions of this rule relating to the import of goods only apply in respect of the provisions of rule 46A5.07(b) (cumulation).
- (b)
 - (i) “Transported directly” means goods invoiced to an importer in the Republic by an exporter in Norway (or by a person in another country) and transported directly from that countries to that importer, arriving in the same ship, aircraft or container on which they were loaded on exportation.
 - (ii) The evidence specified in the relevant enactments in respect of goods which have not been transported directly between the countries concerned and the Republic shall be produced to the Controller at the time of entry together with the form EUR 1 or invoice declaration and other documents contemplated in section 39.
- (c) If the Controller is not satisfied with the evidence and provided no false statement or a statement suspected on reasonable grounds to be false is produced, the Controller may release the goods on the furnishing of a provisional payment or other security pending production of the documents necessary to prove the originating status and complying with the requirements specified in the relevant enactment.
- (d) A “single transport document” may include a through bill of lading or air waybill indicating a contract for the carriage of goods from the country concerned to the Republic.

- (e) “Any substantiating documents” referred to in the enactments shall be documents, which provide the facts specified therein and may include a declaration by the exporter supported by a statement from the customs authorities of the country concerned that according to their investigations the facts contained in the declaration are correct or to the extent that although all the facts have not been verifiable they have no reason to doubt their correctness.
- (f)
 - (i) The provisions of paragraphs (c), (d) and (e) shall apply *mutatis mutandis* in respect of goods exported to Norway.
 - (ii) The exporter in the Republic must produce the evidence required on importation into Norway to the Controller together with the application for issue of Form A, completed Form A and other prescribed export documents.

46A5.17 Exhibitions (NGI 5 and s15)

- (a) The provisions of this rule relating to the import of goods only apply in respect of the provisions of rule 46A5.07(b).
- (b) In addition to the proof of origin referred to in the enactments the importer must produce on entry of the goods imported –
 - (i) an invoice from the exporter in the country concerned endorsed with the statement “these goods were consigned to you from (name and place of exhibition)”
 - (ii) a statement from the exporter confirming the particulars specified in the enactments.

Chapter IV – Proof of Origin

46A5.18 General conditions and issue of Certificate of Origin Form A (NGI 6.1.1, s16 and s17)

- (a) Numbered Certificate of Origin Form A forms have been printed in accordance with the provisions of the enactments and are available from the South African Revenue Service at the offices of Controllers specified in

paragraphs (a) and (b) of item 200.03 of the Schedule to the Rules on application by any exporter who wishes to export originating products to Norway.

- (b) (i) All forms received must be accounted for and mutilated, spoilt or cancelled forms must be returned to the nearest Controller.
- (ii) An affidavit must be furnished in respect of any forms lost, explaining the circumstances of the loss.
- (iii) (aa) The Certificate of Origin Form A, export bill of entry, application form and supporting documents for each consignment must be delivered for processing at the office of the Controller nearest to the place of business of the exporter unless the Senior Manager: Trade Administration otherwise determines.
- (bb) Every export bill of entry shall be endorsed –
 - (A) whether Certificate of Origin Form A or an invoice declaration is produced;
 - (B) with the Certificate of Origin Form A number, if applicable.
- (cc) “Supporting documents” include those contemplated in paragraph (ij).
- (dd) In addition to any copies required in terms of other export clearing procedures, the exporter or his or her agent must also submit for retention by the Controller–
 - (A) an additional copy of the bill of entry export;
 - (B) copies of the documents specified in item (aa); and
 - (C) a copy of the export invoice (endorsed with the invoice declaration, where applicable), a copy of the bill of lading, air waybill or the transport document, and producer’s declaration, where applicable.
- (ee) If an invoice declaration is produced after export a copy of the relevant export bill of entry must be submitted therewith to the Officer: Origin Administration.
- (ff) Every export invoice, bill of lading, packing list or consignment note, delivery note or other commercial document must state clearly the full description of the goods and bear reference numbers or other particulars sufficient to allow them to be identified in the exporter’s records.

- (iv) The officer processing the documents must check the copy of Certificate of Origin Form A submitted for retention to verify whether it is a true copy of the original and if satisfied must certify it as such.
- (c) An exporter may only authorise a licensed clearing agent to complete and sign the Certificate of Origin Form A and the application form.
- (d) The authorisation must be completed on the exporter's own letter-headed paper and confirm full details of the agent's name and address and the full names of the staff who will complete and sign the said forms.
- (e) The exporter shall authorise and issue instructions to the clearing agent in writing in respect of each occasion such forms are to be completed and shall specify clearly that he or she holds evidence to the effect that the goods qualify as originating products within the meaning of the provisions of origin in the relevant enactment.
- (f) The letter of authority shall be submitted together with the completed Certificate of Origin Form A and application form and will be retained by the Controller.
- (g)
 - (i) Completion of a Certificate of Origin Form A or invoice declaration is conditional on the exporter holding, and being able to produce on demand, all necessary evidence that the goods comply with the origin rules of the relevant enactment.
 - (ii) Certificate of Origin Form A must be accompanied by the Application for Certificate of Origin Form A (DA 46A.03) and if the exporter is not the producer a Declaration by Producer (Form DA 46A.04).
- (h) Certificate of Origin Form A must be completed to be authentic in accordance with the instructions in the relevant enactments, the notes on the reverse thereof and the following requirements:
 - (i)
 - (aa) The certificate must be made out in English;
 - (bb) if the certificate is being made out in manuscript, it must be made out in ink and capital letters must be used throughout;
 - (ii) the numbered boxes of the certificate must be completed as follows:

Box 1

- The exporter must be a natural person ordinarily resident in the Republic or a person whose place of business or the place of business of which is in the Republic.

Box 2

- Insert the consignee's name, address and country.

Box 3

- Insert the details which will be inserted on the export bill of entry.

Box 4

- Insert the bill of entry export number and date, client number of the exporter referred to in rule 59A.06(1) and one of the following endorsements where necessary –
 - "Duplicate" (where application is made for a duplicate);
 - "Issued retrospectively" (where the goods have been exported before application is made for a certificate and application is made for the retrospective issue thereof);
 - "Norway Cumulation", where goods have acquired originating status by cumulation of origin involving products originating in the Norway as contemplated in rule 46A5.07 and the relevant enactment.

Boxes 5 and 6

- Enter item numbers in Box 5 and identifying marks and numbers in Box 6
- Except if goods are wholly obtained, only goods subject to the same originating rule or rules specified for any heading number or group of heading numbers must be reflected on each certificate
- If they are not marked state "No marks and numbers"
- No space must be left between items

Box 7

- State identifying marks and numbers on the packages.
- For goods in bulk which are not packed insert "In bulk"
- The quantity stated must agree with the quantities on the invoice, for example, 100 cartons.
- The goods must be identified by giving a reasonably full commercial description supplemented where necessary by

information which enable the appropriate tariff heading to be determined, for example, electric insulators (8546) or watch cases and parts (9111).

- If both originating and non-originating goods are packed together describe only the originating goods and add at the end "Part contents only".
- If non-originating goods are included in a consignment of originating goods, the non-originating goods must be marked with an asterisk (*) on the invoice and the following statement put in Box 7, below the description of the goods:
 - Goods marked with an asterisk (*) on the invoice are non-originating and are not covered by this Certificate of Origin Form A.
 - Draw a horizontal line under the only or final item in Box 7 and rule through the unused space with a Z-shaped line or otherwise cross it through.

Box 8 (see Notes on the reverse of Certificate of Origin Form A)

- Enter the letter "**P**" for goods wholly obtained; or
- Enter the letter "**W**" followed by the Harmonized System heading at the 4-digit level for goods sufficiently worked or processed in terms of the relevant enactments.

Box 9

- Insert metric measures or any other quantity required.

Box 10

- Insert the invoice number and date.

Box 11

Certification

- The officer must print his or her initials and surname below his or her signature and date-stamp the certificate in the space provided by imprinting thereon the special stamp issued to him or her for this purpose.

Box 12

- The box must be duly completed and the initials and surname and capacity of the person signing the certificate must be stated below the signature.

- If the certificate is signed by a clearing agent on behalf of an exporter, the name of the clearing agent must be stated below the signature.
- The signature must not be mechanically reproduced or made with a rubber stamp.
- No certificate shall be valid—
 - If any entered particulars are incorrect and not in accordance with these rules;
 - If it contains any erasures or words written over one another;
 - If altered, unless any alterations are made by deleting the incorrect particulars, by adding any necessary corrections and such alterations are signed in full by the person who completed the certificate and endorsed by the officer who signs the certificate.

Application form for certification of Form A

(ij) For the purposes of verification of the originating status of goods declared in the Application for Certificate of Origin Form A (DA 46A.03) the exporter, whether –

- (i) the manufacturer in whose undertaking the last working or processing was carried out; or
- (ii) an exporter who has bought in the goods from a manufacturer for exportation in the same state; or
- (iii) an exporter who re-exports in the same state goods imported from Norway or re-exports goods re-imported as contemplated in rule 46A5.15;

must produce to an officer at any time including at the time of presentation of such application, as the officer may require, documents proving the originating status of the goods exported, including (as may be applicable)–

- (aa) accounts or internal bookkeeping and any other documents providing direct evidence of working or processing of materials carried out by the exporter or producer to obtain the goods concerned, movement certificates and invoice declarations authorised in terms of the relevant enactment, proving the originating status of goods imported

and re-exported or materials used and producer's declaration form DA 46A.04;

- (bb) documents which prove the identity of materials used in production and which contain enough particulars to determine the tariff heading thereof;
 - (cc) documents proving the value of materials used and added value;
 - (dd) costing records showing the calculation of the ex-works price defined in the enactments.
- (k) The requirements for signing the declaration on Certificate of Origin Form A are also applicable in respect of the application form which –
 - (i) must bear the original signature of the person signing the declaration;
 - (ii) must be signed by the same person who signed the declaration on the Certificate of Origin Form A.
 - (iii)
 - (aa) The exporter must ensure that the application is duly completed and must submit the supporting documents specified in paragraph (3) of the declaration; and
 - (bb) the supporting documents must include any relevant documents referred to in paragraph (ij).
- (l) Where the Officer: Origin Administration has reasonable doubts about the correctness of the statements made on the application for a Certificate of Origin Form A, such officer may –
 - (i) request the exporter or manufacturer to produce documentary proof of origin;
 - (ii) detain and examine the goods entered for export;
 - (iii) investigate the books, accounts and other documents required to be kept for the purposes of the information contained in the application for a Certificate of Origin Form A; and
 - (iv) refuse to issue the Certificate of Origin Form A until he is satisfied that the originating requirements of the enactments have been complied with.

46A5.19 Certificate of Origin Form A issued retrospectively (Ns 19)

- (a)
 - (i) The exporter may only apply for the issue of a Certificate of Origin Form A after exportation at the office of the Controller where the goods were originally entered for export.
 - (ii) Certificate of Origin Form A may only be issued after exportation of the products to which it relates, if –
 - (aa) it was not issued at the time of exportation because of errors or accidental omissions or special circumstances; or
 - (bb) it is demonstrated that a Form A was issued but not accepted on importation of the goods in the country of destination for technical reasons.
- (b) The application shall be in writing, stating fully the reasons for the request and shall be supported by –
 - (i) a completed Certificate of Origin Form A and its application form of which –
 - (aa) Box 4 shall be endorsed “issued retrospectively”; and
 - (bb) if a Certificate of Origin Form A has not been issued previously for the goods concerned, the declaration by the exporter on form DA 46A.03 shall include a statement to this effect;
 - (ii) copies of the bill of entry export, invoices, bill of lading or air waybill or other transport document for the consignment and proof of the identity of the goods ordered and received in the country of destination;
 - (iii) proof that the goods comply with the provisions of origin of the relevant enactment;
 - (iv) full reasons of the circumstances in which a retrospectively issued Certificate of Origin Form A is required.
- (c) Before such application is considered an officer will first conduct an examination for verification that the particulars contained in the exporter’s application conform to those contained in the corresponding export documents.
- (d) The application for the issue of a Certificate of Origin Form A retrospectively shall be considered by the Controller.

46A5.20 Issue of a duplicate Certificate of Origin Form A (Ns 20)

- (a) The exporter shall furnish to the Officer: Origin Administration at the office of the Controller where the original Certificate of Origin Form A was issued –
- (i) a written statement giving reasons why a duplicate is required and the number and date of the original Certificate of Origin Form A;
 - (ii) a completed Certificate of Origin Form A and application form reflecting the word DUPLICATE and the number and date of the original form in Box 4;
 - (iii) copies of the bill of entry export, export invoice, bill of lading, air waybill or other transport documents together with any other supporting evidence produced when the original certificate was issued.
- (b) The Officer: Origin Administration shall attach a copy of the original application form to the application form for a duplicate and shall take into account the facts or circumstances considered when the original Certificate of Origin Form A was issued.

46A5.21 Issue of replacement Certificate of Origin Form A (Ns 21)

The enactments listed above provide for the issuing of replacement Certificates of Origin Form A by Norway where goods originate in a GSP beneficiary country are re-exported from any of, to another of, those countries

46A5.22 Content and format of invoice declaration (Ns 22 and Ns 23 and Appendix II to Part II)

- (a) The provisions for approved exporters are applicable to exports of goods from Norway to a beneficiary country for working or processing to acquire originating status in such country.
- (b) The provisions relating to invoice declarations are only applicable to goods exported to Norway in respect of a consignment consisting of one or more

packages containing originating products of which the total value does not exceed NOK 25 000 in the case of Norway.

(c) Every exporter must –

- (i) make out one invoice declaration for each consignment;
- (ii) ensure that the goods comply with the relevant provisions of origin at the time of export;
- (iii) be in possession of the records and documents proving the originating status of the goods exported;
- (iv) use serially numbered invoices;
- (v) insert a reference number or other particulars on any invoice, delivery note or another commercial document according to which the goods can be readily identified in such records and documents;
- (vi) describe the goods on such invoice and any delivery note or another commercial document with sufficient detail to enable them to be identified and for the purposes of determination of the tariff heading;
- (vii) insert on any such document the applicable tariff heading;
- (viii) indicate clearly on such documents by means of an asterisk (*) and statement goods which are not of preferential origin;
- (ix) insert on three (3) copies of the invoice or such other document the English version of the declaration specified below, which shall –
 - (aa) be dated and bear the original signature of the exporter in manuscript; and
 - (bb) reflect the name and capacity of the person signing the declaration in capital letters below the signature.

“The exporter of the products covered by this document declares that, except where otherwise clearly indicated, these products are of preferential origin according to the rules of origin of the Norwegian Generalised System of Preferences and
(place and date)

.....
(Signature of the exporter; in addition the name of the person signing the declaration has to be indicated in clear script.)”

- (d) The documents referred to in subparagraph (ix) shall be dealt with by –
 - (i) forwarding one copy of the document on which the declaration is made to the consignee;
 - (ii) including with the other export documentation one such copy and a copy of the invoice for retention by the Controller; and
 - (iii) creating a file for storing a copy of the invoice such delivery note or other commercial document and supporting evidence to prove the origin of the goods.

- (e) Any exporter who issues any invoice declaration may be prohibited from issuing such declarations where such exporter –
 - (i) makes a false declaration concerning the origin of the value of any consignment;
 - (ii) does not comply with the requirements of the relevant enactment or these rules;
 - (iii) fails to notify the Senior Manager: Trade Administration that the goods no longer fulfil the required origin conditions (for example, by change of sources or materials).

- (f) If an exporter has been so prohibited from using invoice declarations, such exporter shall apply for Certificate of Origin Form A in respect of all exports for which originating status is claimed.

- (g)
 - (i) If any invoice declaration is required to be made after exportation, the documents reflecting the invoice declaration together with the copies of the other documents produced at the time of export and the documents proving originating status shall be produced and application shall be made to the Officer: Origin Administration at the office of the Controller where the goods were entered for export.
 - (ii) The provisions of rule 49A5.19 shall apply *mutatis mutandis* to such application.

46A5.23 Submission of proof of origin (Ns 25)

- (a) These provisions are only applicable in respect of goods imported when imported for cumulation purposes as contemplated in rule 46A5.07.
- (b) Any proof of origin in respect of imported goods must be –
 - (i) delivered to the Controller at the time the goods are entered home consumption or deemed to have been entered for home consumption; or
 - (ii) if imported by post, delivered to the postmaster before delivery thereof where the goods are not entered at a customs and excise office as contemplated in section 13;
 - (iii) must be in English and if not so a translation must be attached thereto.
- (c) Exporters must submit the Certificate of Origin Form A or the invoice declaration as proof of origin to reach the importer timeously in the country of destination as such proof of origin must be produced to the customs authorities in the country concerned within 10 months from the date of issue in the Republic.
- (d) After such period proof of origin is only accepted –
 - (i) if failure to observe the time limit is due to exceptional circumstances; or
 - (ii) where the goods have been submitted to the customs authorities in the country of destination before the final date of expiry.

46A5.24 Importation by instalments (Ns 26)

- (a) These provisions are only applicable to goods imported for cumulation purposes as contemplated in rule 46A5.07.
- (b) Where any importer requests approval to import goods contemplated in this Article by instalments application shall be in writing and–
 - (i) in the case of any machine provided for in Additional Note 1 of Section XVI of Part 1 of Schedule No. 1, apply to the Group

Manager: Tariff Policy at Head Office and forward a copy of the application to the Senior Manager: Trade Administration;

- (ii) in the case of other dismantled or non-assembled goods within the meaning of general rule 2(a) of the Harmonized System (General Note A 2(a) to Schedule No. 1) and falling within Section XVI or XVII or heading 7308 or 9406 of Part 1 of Schedule No. 1, application shall be made to the Senior Manager: Trade Administration stating a full description of the goods, the tariff heading, the number of consignments and include pro forma invoices of each.
- (c) Copies of proof of origin shall be presented with each bill of entry for the importation of consignments subsequent to the first instalment and such bill of entry shall reflect the number and date and place of entry of the first bill of entry.
- (d) When such goods are exported to Norway, one Certificate of Origin Form A shall be issued and submitted to the importer in the country of destination on exportation of the first instalment.

46A5.25 Exemptions from requirement of formal proof of origin (Ns 27)

- (a) Proof of origin is not required if the goods are sent as small packages from private persons to private persons, or form part of a traveller's personal baggage.
- (b) According to the enactments the following general conditions apply to exemption from production of proof of origin in respect of the importations concerned, where –
 - (i) the value of such goods does not exceed the limit of NOK 1 750 (Norway) in the case of small packages or NOK 5 000 in the case of goods forming part of travellers' personal baggage;
 - (ii) imports are occasional, not for the purposes of trade and are sent from private persons to private persons or form part of travellers' personal luggage for the personal use of the recipients or travellers or their families;

- (iii) the goods have been declared as meeting the requirements of the relevant enactment and there is no reason to doubt the veracity of such declaration.

46A5.26 Discrepancies and formal errors (Ns 28)

- (a) Slight discrepancies in proof of origin documents submitted at the time of entry of imported goods may include –
 - (i) spelling or typing mistakes or other minor errors not corrected;
 - (ii) amendments which have no direct bearing on the validity of the declaration of origin;
 - (iii) that the information is valid and accurate but not in the correct box;
 - (iv) that the exporter's declaration box is not dated.
- (b) Any proof of origin document submitted with slight discrepancies or formal errors may be accepted provided the documents and goods comply with the conditions contemplated in the relevant enactment.

Chapter V – Administrative matters, etc

46A5.27 Notification of competent authorities (Ns 29)

The stamp in use for issuing certificates of origin must be used for issuing Certificate of Origin Form A.

46A5.28 Mutual assistance (Ns 30)

The Senior Manager: Trade Administration shall be responsible for rendering the assistance contemplated in the relevant enactments to the customs administrations of Norway.

46A5.29 Verification of proof of origin (Ns 31)

- (a) Any proof of origin in respect of imported goods shall be submitted for verification to the customs authorities of the exporting country.

- (b) If a request is received from the customs authorities in Norway, the exporter, manufacturer, producer or any other person contemplated in section 4(12A) shall produce all documents and furnish the information necessary to determine the authenticity of proofs of origin, the originating status of the goods concerned or the fulfilment of the other requirements of the enactments.
- (c) The Senior Manager: Trade Administration shall determine whether or not to refuse entitlement to preferences for goods imported for cumulation purposes in accordance with the circumstances contemplated in the enactments.

46A5.30 Keeping of books, accounts and other documents

- (a) Any books, accounts and other documents kept for providing evidence of the originating status of goods shall utilise information prepared in a manner consistent with generally accepted accounting principles appropriate for the proving of the originating status of the goods and for fulfilling of the other requirements of the related enactment;
- (b) Every exporter or producer or any other person as contemplated in section 46A(3)(b) shall maintain and keep for a period of five (5) years from the date goods were exported complete books, accounts or other documents relating to the origin of goods for which preferential tariff treatment was claimed including any such books, accounts or other documents in connection with –
 - (i) (aa) the purchase of, sale of, cost of, value of, and payment for the goods that are exported;
(bb) the purchase of, cost of, value of, and payment for, all materials, including indirect materials, used in the production of the goods exported;
 - (ii) the production of the goods in the form in which they are exported, including proof of the originating status of the materials used and goods produced, the use of materials and other documentation and information to prove the originating status of the goods exported;

- (iii) documents relating to any goods imported from Norway, including proof of origin in respect of any goods exported in the same state as imported or any goods used in the production of goods exported;
 - (iv) the exportation of the goods to the countries concerned;
 - (v) any other documents contemplated in rule 46A5.18(ii).
- (c) (i) For the purpose of paragraph (b) the books, accounts and other documents must include specifically the following:
- (aa) direct evidence of working or processing of materials carried out by the exporter or manufacturer to obtain the goods concerned;
 - (bb) documents proving the identity of materials used in production and which contain enough particulars to determine the tariff subheading thereof;
 - (cc) documents proving the value of materials used and added value;
 - (dd) costing records showing the calculation of the ex-works price;
 - (ee) serially numbered invoices of goods sold for export; and
 - (ff) copies of Certificate of Origin Form A and all export documents (including transport documents).
- (ii) The invoiced price is not acceptable as the ex-works price, and may be determined by the Senior Manager: Trade Administration in consultation with the Group Manager: Valuation Policy, where –
- (aa) different terms apply, for example, CIF price;
 - (bb) a special price has been charged between associated companies, in which case the true price shall be established on the basis of the price charged to non-associated purchasers for similar goods;
 - (cc) goods are invoiced by manufacturers to purchasers at a net price, in which case any agent's commission shall be added when computing an ex-works price for the purpose of a percentage rule;
 - (dd) a discount has been granted subject to conditions, for example, payment to be made within six (6) months of sale to a distributor, in which case it should be ignored when calculating the ex-works price;

(ee) any other instances where the invoiced price is not an ex-works price.

- (d) For the purpose of compliance with the provisions of the enactments, the Controller must keep a copy of the Certificate of Origin Form A and supporting evidence and any related export documents for at least five (5) years after the date of entry of export of the goods concerned.”
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