



international trade
SKILLNET



Exporting Internationally

A Smarter Business Guide
to Certificates of Origin



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IRELAND**
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Foreword



The success of exporters and the entire exporting effort is ever more essential for the Irish economy to grow and prosper in these times of recession. We know that, as a Small Open Economy, our growth and well-being are heavily dependent on our trade performance. To date, we have shown that we are well able to “punch above our weight,” and we are one of the world’s leading exporters per capita but with increasing globalisation, the world is becoming smaller, competition is becoming stiffer and we must run harder and faster just to stand still.

Against this backdrop, Chambers Ireland and its network of both local and international Chambers helps Irish businesses to compete in the global marketplace by providing valuable services and support initiatives for both experienced and new exporters in the form of translation services, trade missions, business matchmaking events, export documentation and training.

One of Chambers Ireland’s most successful training initiatives ‘International Trade Skillnet’ funded through the National Training Fund through the Department of Enterprise, Trade and Employment, has been in operation since 2008 and has trained over 300 companies achieving almost 4,000 training days. Leading the way in export led training will continue to be our focus for 2010 and beyond.

Thank you to Skillnets through the National Training Fund, for funding this publication.

Mary Meehan

Network Manager of International Trade Skillnet/
Manager of International Trade Services

Chambers Ireland



Introduction

What you are exporting and where you are exporting to will play a major role in determining the export documentation you require. Through their long-standing and acknowledged role in export documentation, all Chambers Ireland Accredited Chambers are equipped to provide professional advice to experienced and new exporters at every stage of the exporting process.

Documentation is a key element and local Chambers can provide in-depth services for export and import documentation including:

- EU Certificates of Origin;
- Arab-Irish Certificates of Origin;
- Admission Temporaire (ATA) Carnets; and
- Embassy requirements.

This guide has been designed to help your company better understand certificates of origin, why they are needed and outlines the various steps involved in the authentication process. If you are engaged in selling products to customers based in a non-EU Country the information in this publication will be relevant to you.

Please note that to maximise the use of this guide it should be read in conjunction with the instructions and public notices as outlined at www.revenue.ie and on www.chambers.ie.

History of International Certificates of Origin

Although Certificates of Origin have been in existence for many years, it was not until 1923 that their issue, and the associated certification of other export documents, was first regularised. This came about under the provisions of the International Convention relating to the Simplification of Customs Formalities held in Geneva. Under those provisions, national governments were allowed to delegate the administration of the certification scheme to suitable organisations.

Authority of the Chambers of Commerce and Industry

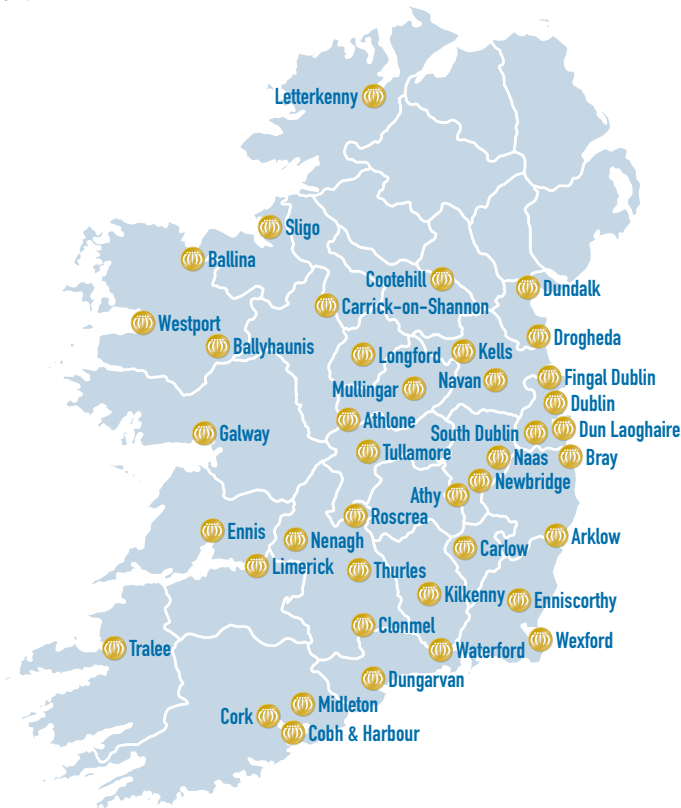
Under the Convention, its signatory governments undertook to make the process and procedures as simple as possible for companies requiring certificates of origin. In addition, it was specified that the State may allow these certificates to be issued by other organisations, "which possess the necessary authority and offer the necessary guarantees" to the State. Thus due to the widespread network of Chambers of Commerce in nearly every country worldwide, combined with their respected reputation and credibility of servicing the business community, Chambers of Commerce were granted the authority to issue certificates of origin.

In Ireland, in line with the provisions of EC Regulation 2454/93 such authorisation is granted by the Irish Government. Chambers Ireland has been the competent authority to issue Certificates of Origin since 1973.



Authorised Issuing Chambers

There are 42 Chambers in Ireland which currently provide this certification service. They are highlighted on the map below.



The Chamber which issues the certificate will normally (but not necessarily) be that within which the applicant resides or, if a company, has a registered office. This service is available to both Chamber members and Chamber non-members, however, members will receive preferential rates. Please contact your local Chamber for more information on service and prices. Local Chamber contact details are available at www.chambers.ie.



Applicant Company Requirements

The applicant company must be based in one of the 26 counties and be registered with the Companies Registration Office.

Letter of Indemnity

Before the Chamber can provide a certification service, a letter of indemnification is needed with respect to information provided by the company to the Chamber. The company agrees to abide by standard rules and indemnifies the local Chamber against inaccuracy of documents or misleading information. The letter of indemnity must be completed on the applicant company's letter headed paper and it must be signed by the Managing Director.

In the case of an agent such as a shipping or forwarding agent, the issuing body can proceed with the application on the basis of the letter of indemnity, but if there is any doubt whether the person who has signed the application or the agent has the necessary authority, a written authorisation from the exporting company should be requested. These forms must be renewed at least every two years.

Sample Authorised Signatories

In addition, a record of the applicant authorisation of specified individuals as signatories are required for the certification process and for all declarations made in connection with such applications. The company should supply the Chamber (by let-

ter on letter headed notepaper) of names of staff members who should be authorised to sign applications for certificates. These should be updated annually or when there is a change in signatory.

Bankers Reference for Non-Members

Non-members must supply the Chamber with a banker's reference. This must confirm that the company maintains a satisfactory account with the bank.

Declaration of Origin to Support Origin Application

The most common arrangement made is for evidence to be lodged with the Chamber to cover certifications granted over a period of time. This occurs where an exporter buys goods in large quantities but only exports them in small quantities. It is therefore satisfactory for evidence to be lodged initially with the Chamber and for subsequent applications to refer to the evidence already provided. The local Chamber will provide you with a template of the declaration of origin statement.

Templates for all of the above support documentation can be obtained from the local Chamber office.



EU Certificates of Origin

A certificate of origin is a document which attests the origin of goods being exported. Virtually every country in the world considers the origin of imported goods when determining what duty will be assessed on the goods or, in some cases, whether the goods may be legally imported at all. It is one of the key bases for applying tariffs and other important criteria.

Whether or not the exporter needs a Certificate of Origin depends on a variety of factors e.g. where the goods are being shipped, what the goods are etc. Other reasons include:

- **Official reasons: Importing country regulation;**
- **Commercial reasons: Customer (consignee) requirement; or**
- **Financial reasons: To comply with banking requirement/letters of credit.**

However it must be noted that it is not the Chamber who determines when a certificate is required. It is the exporters' responsibility to comply with the requirements of the importing country or in accordance with the buyer's requirement.

A useful guide to import formalities for the exporter can be found on:

<http://mkaccdb.eu.int/mkaccdb2/indexPubli.htm>

The EU certificate of origin comprises 4 sheets glued together:

- **Formal original orange certificate to the front;**
- **2 yellow copies; and**
- **Pink "application form" to the back.**

All sections of the form must be completed in typescript or by hand (in ink and block capitals) in English.

The Chamber will keep the pink application form and will return the original and copies to the applicant company once they have been signed and certified.

Only one original certificate of origin shall be issued for each consignment.

How to Buy

The certificate of origin can be completed either in hard copy or online via the TradeCert system depending on which issuing Chamber serves you. Please contact your local Chamber to see which option is available to you.



Completion of EU Certificates of Origin

Box 1: Consignor

This box must indicate the name and address of the exporter in the issuing country.

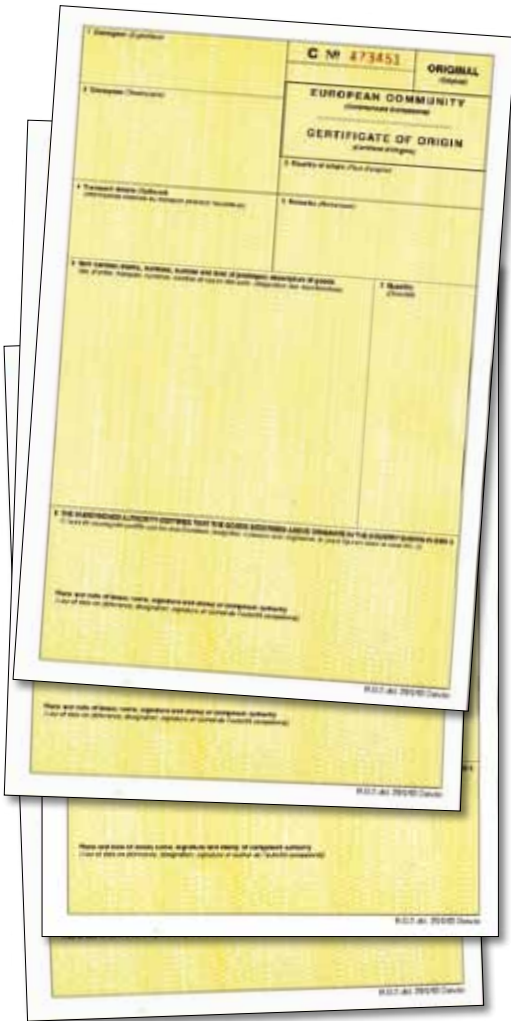
Please note the following situations:

A supplier can raise the certificate on behalf of the exporter provided that box 1 shows the supplier's name and address and the phrase "on behalf of" followed by the exporters name and address. A copy invoice from the supplier to the exporter showing the destination must be produced as supporting evidence.

A multi-national company can carry out all of its export administration in Ireland regardless of the country from which the goods are exported (as long as the company based in Ireland is wholly responsible for the documentation pertaining to the exporter's business).

Box 2: Consignee

This box should show the name and address of the overseas receiver of the goods shipped (outside Ireland). If the name and address of the overseas receiver is not known, then box 2 should be completed by insertion of "To order" followed by the country name of destination. The consignor's invoice to the buyer with country of destination must be supplied as evidence.





Box 3: Country of Origin

This is most important box, as the origin description is the prime function of the certificate. Exporters must be aware of the various rules of origin in order to accurately claim origin of the goods. Under no circumstances shall a Chamber stamp the certificate if this claim is known to be incorrect.

For more information on rules of origin, please visit the International Trade section of www.chambers.ie.

The EC rules provide that goods that originate in the Community should be designated as of “European Community” origin. When goods are manufactured or produced by processes performed in two or more member states, then goods can be simply designated of “European Community” origin.

For goods of non-Community origin, the correct designation is the name of the country of origin concerned. Reference to an economic grouping of countries nor use of abbreviations e.g. Balkan States or UK is not acceptable.

Where a certificate includes goods of more than one origin, it is permissible to insert the words “As shown in Box 6” in box 3 and to indicate the country of origin clearly against each item listed in box 6.

Box 4: Transport Details

This box is optional and may be left blank otherwise it is usual to show the mode of transport used e.g. airfreight, sea freight, road or rail. If the method of transport is unknown then the entry “Earliest Available Transport” should be inserted.

Box 5: Remarks

No entry is required in this box. However, should the applicant wish to include additional information such as reference to a letter of credit, import licence etc. this is permissible as long as the issuing Chamber is satisfied with the accuracy of the claim. The Chamber may also use this space to endorse a previously issued certificate that has been cancelled.

Box 6: Description of goods

This box covers the goods being exported and requires the applicant to provide details on the consignment. This information takes the form of marks and numbers, number and type of packing used, description of the goods and, where appropriate, item numbers. This should be in sufficient detail to clearly indicate the nature of the goods and should not be vague or general, e.g. clothes/food/machinery nor should it solely be given by reference to a trademark or brand name.



The Chamber must ensure that the description used is fully consistent with the invoice details submitted with the application. The EC requires that all statements be made in positive terms rather than negative terms for e.g. the statement 'said to contain' is not permissible.

If the space in Box 6 is insufficient, then it is permissible to use two or more forms according to the space required. Any subsequent forms must have the same unique official serial number as the first set. Otherwise the applicant can attach a copy of the export invoice to each sheet of the certificate of origin set. The phrase "According to the attached invoice number..... dated" must be inserted into Box 6.

Once the certificate has been stamped by the local Chamber, it is illegal for the applicant to add in any additional information to this box or any other box without notifying the Chamber and attaining prior authorisation. Any amendments made should be signed off by the issuing Chamber.

Box 7: Quantity

Chambers should ensure that entries agree with supporting documents to link the consignment with the certificate. Entries should be given using the metric system and it should be stated if weight is net or gross.

Box 8: Applicant details

This is the space reserved for the official Chamber stamp to authenticate and certify the document. On the pink application form however, Box 8 must be signed and dated by the authorised signatory of the applicant company as this comprises the formal application for the document together with an origin declaration that the information given is correct. The Chamber will check to ensure that this signature corresponds with the sample authorised signature that will be held on file. The signature on the application form (pink copy) must be a handwritten original signature – a facsimile signature is not acceptable. Applicants must not sign Box 8 on the original or copy certificates.

Box 9: On the pink application form

This box must be completed when the applicant is an agent of the exporter.



Arab Certificates of Origin

The majority of Certificates of Origin are for companies exporting to non-Arab destinations, in these cases the EU certificate of origin must be used. When the exporter is sending goods to an Arab State, an Arab Irish Certificate of Origin is required. A total of 19 Arab countries require the Arab Irish Cert. These documents can be purchased and authenticated by your local Chamber.

In addition to the Arab Irish Certificates of Origin some of the Arab states have specific requirements unique to their markets. To check any additional documentation requirements for the market which you are exporting to visit www.jaicc.ie.

Once the Arab Irish Certificate of Origin has been issued by the local Chamber to the exporter, the cert must be sent to the JAICC in Dublin for certification and in some cases legalisation. Certification means that documents are checked, stamped and signed by the JAICC and legislation means that the relevant Arab Embassy in London or Dublin on receipt of documents from JAICC will check, stamp and sign the documents. Countries for which legalisation is required include: Kuwait, Qatar, Sudan, Syria, United Arab Emirates.

Please note that the same applicant requirements i.e. Letter of indemnity, authorised signatories, bankers reference and origin declaration apply for the Arab Certificate of origin. In addition, an accompanying invoice must be presented and stamped by the local chamber for each Arab application.

Guidelines for completing the Arab Certificate of Origin

Instructions for the completion of the Arab Certificate of Origin are printed on the reverse of the blue application part of the Certificate of Origin. The following points apply these rules:-

Certification will not be carried out unless the complete 3-part set is submitted.

The documents submitted must not contain erasures or superimposed corrections, especially using Tipp-Ex.

The Certificate of Origin set must be only completed in *typescript* - each copy in an identical manner. The original of which is duly certified or legalised, the application copy is returned with the original and the control copy is retained by the JA-ICC. The application and control copies must be duly dated and signed in boxes 8 and 9.

The full name and address of the manufacturer must be stated in box 6 and this must match box 5.

All boxes must be completed, with the exception of box 4 which is optional.



For the exception of Libya, every Certificate of Origin must be accompanied by an original signed Invoice. Libya will accept a Certificate of Origin only, once it is submitted with a photocopy of the Invoice.

Photocopies of the Certificate of Origin cannot be certified or legalised. If copies of the original are required, these are completed on copy Certificates of Origin which are issued by the JA-ICC. Some local Chambers have a supply of these.

Invoices

An Invoice should be an original and *signed originally*.

The full name and address of the Arab consignee at the final destination should appear on the Invoice - this should match box 2 on your Certificate of Origin.

Invoices must show currency and a value - even if the value is for custom purposes only.

Some countries require a statement on Invoices.

Joint Arab Irish Chamber

63 Lower Mount Street
Dublin 2
Tel: +353 1 662 4451
Email: jaicc@indigo.ie
Web: www.jaicc.ie

Arab League States

- The People's Democratic Republic of Algeria
- The Kingdom of Bahrain
- The Republic of Djibouti
- The Republic of Iraq
- The Hashemite Kingdom of Jordan
- The State of Kuwait
- The Republic of Lebanon
- Socialist People's Libyan Arab Jamahiriya
- The Islamic Republic of Mauritania
- The Kingdom of Morocco
- The Sultanate of Oman
- The State of Qatar
- The Royal Kingdom of Saudi Arabia
- Somali Democratic Republic
- The Republic of Sudan
- The Syrian Arab Republic
- The Republic of Tunisia
- The United Arab Emirates
- The Republic of Yemen



Chamber Export Training

In today's business climate, more than ever, exporters should take the opportunity to become conversant with the rules and regulations involved in exporting goods.

For those new to the subject, exporting for the first time can appear complicated and confusing but if you follow the rules, complying with correct administrative procedures and customs procedures it is a straightforward process.

Chambers Ireland offers a variety of trade related courses which offer practical advice and guidance to equip candidates with the necessary skills to accurately operate the administration procedures in an international trade administration environment.

Our flagship course accredited by FETAC entitled 'International Trade Practice' is a four day course covering five main areas of export administration:

- 1** Exporting & administration procedures;
- 2** Transport, dispatch and shipping;
- 3** World trade developments;
- 4** Trade and customs documentation and other legal requirements; and
- 5** Contracts, dispute settlements & agency agreements.

Other courses which we run throughout the year include:

- **Certificates of Origin;**
- **Trade Finance;**
- **Export Licensing;**
- **Understanding Customs procedures;**
- **Trade Documentation; and**
- **Online Marketing.**

A full calendar of training events and seminars can be viewed at www.chambers.ie, www.internationaltradeskillnet.com or by contacting Chambers Ireland on +353 1 400 4300 or email: info@chambers.ie



Useful Publications

International Chamber of Commerce (ICC) Publications

To view/purchase ICC books, search for publications, and for information on pre-ordering the new INCOTERMS 2011 and URDG 2010 Revision please visit www.chambers.ie (ICC Ireland page). Titles are currently available in Arbitration, Banking/Trade Finance, Incoterms, International Trade, UCP600.

We are pleased to announce that ICC will launch the new version of Incoterms – ‘Incoterms 2011’, in June 2010. One of the benefits of this earlier launch date is that users will have a longer lead time to switch to Incoterms 2011 before their entry into force in January 2011.

For more information on how to purchase one of these books, please email: info@chambers.ie

ICC Title

Incoterms 2000

INCOTERMS 2011 (available in June 2010)

A to Z of International Trade

Intl Certificate of Origin Guidelines

Drafting and Negotiating Intl Commercial Contracts

The Complete UCP 600

Guide to Export-Import Basics

Written Evidence and Discovery in Intl Arbitration

Uniform Rules for Demand Guarantees (URDG) 2010 Rev

ADR in Business

International Commercial Law



Useful Links

| | |
|---|---|
| Chambers Ireland | http://www.chambers.ie |
| Department of Enterprise, Trade & Employment | http://www.entemp.ie |
| Department of Foreign Affairs | http://www.dfa.ie |
| Enterprise Ireland | http://www.enterprise-ireland.com |
| European Chamber of Commerce | http://www.eurochambres.be |
| IDA Ireland | http://www.ida.ie |
| International Chamber of Commerce | http://www.iccwbo.org |
| InterTradelreland | http://www.intertradeireland.com |
| Irish Customs & Excise | http://www.revenue.ie |
| Irish Exporters Association | http://www.irishexporters.ie |
| Irish Food Board | http://www.bordbia.ie |
| Joint Arab Irish Chamber | http://www.jaicc.ie |
| Market Access Database | http://mkaccdb.eu.int/mkaccdb2/indexPubli.htm |
| TradeCert | http://www.tradecert.com |



www.internationaltradeskillnet.com



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International Trade Skillnet is funded by member companies and the Training Networks Programme, an initiative of Skillnets Ltd. funded from the National Training Fund through the Department of Enterprise, Trade and Employment.