

HOW TO APPLY FOR A CERTIFICATE OF ORIGIN FORM A

What is a Certificate of Origin Form A

A Certificate of Origin Form A, also known as Generalised Preference Certificate or, simply, as a 'Form A', is used to support certain Hong Kong products for claim to preferential tariff entry into a number of countries under the generalised systems of preferences (GSP) they operate. Hong Kong is a beneficiary under the schemes operated by Canada, Norway and the Russian Federation.

A Certificate of Origin Form A is issued only when it has been established that the goods concerned are manufactured by factories registered with the Trade and Industry Department and have met both the origin criteria of Hong Kong and the relevant origin criteria as stipulated under the respective donor country's generalised system of preferences. The Trade and Industry Department is responsible for the issue of Certificates of Origin Form A to all the aforementioned GSP donating countries. The five Government Approved Certification Organisations (see section on 'Other issuing organisations') are also authorised to issue preference certificates for GSP exports to Canada, Norway and the Russian Federation. The latest information on the product coverage, rules of origin and other aspects of the different schemes is regularly announced to the trade by way of circulars issued by the Certification Branch of the Trade and Industry Department.

Submission of Application and Certificate of Origin Form A

The products eligible for GSP benefit differ from one generalised system of preferences to another, and so do the required origin criteria. Therefore, before submitting application for a Certificate of Origin Form A, the exporter or manufacturer should first find out from the Trade and Industry Department whether the products to be exported are eligible for preferences and whether they meet the applicable origin criteria.

An application for a Certificate of Origin Form A issued by the Department must be made on a prescribed form - TIC 185B (Rev.). The form can be purchased at the following office :

Trade and Industry Department
Collection Office
Room 104
1/F, Trade and Industry Department Tower
700 Nathan Road
Kowloon

Certificates of Origin Form A are available for sale at the following stationers :

- (a) Ying Wah Offset Printing Press
Room 13, 2/F, Block A
Wah Tat Industrial Centre
8-10 Wah Sing Street
Kwai Hing
New Territories
(Enquiry : 2401 1080)

- (b) Swindon Book Co. Ltd.
Shop No. 310 and 346
3/F, Ocean Centre
Canton Road
Kowloon
(Enquiry : 2730 0183)

- (c) Yue Cheong Hong
Flat 14-16, 2/F, Thriving Industrial Centre
26-38 Sha Tsui Road
Tsuen Wan
New Territories
(Enquiry : 2413 7883)

- (d) Cheung Lee Printing Co.
Room 319, China Insurance Group Building
141 Des Voeux Road Central
Hong Kong
(Enquiry : 2543 8069)

Both the application form and the certificate should be completed by typewriting. Identical information for copies of the application form and of the certificate should be reproduced by using carbon papers. Notes advising on how to complete the application form and the certificate are at Appendices One and Two respectively. Further guidance can be obtained from the Customer Service Centre, Certification Branch of the Trade and Industry Department (see section on 'Enquiries').

For each consignment, a Form A application form (TIC 185B (Rev.)) in duplicate together with a Certificate of Origin Form A in triplicate should be submitted to the Customer Service Centre of Certification Branch on the third floor of Trade and Industry Department Tower, 700 Nathan Road, Kowloon. The submission should be made at least two clear working days before the departure date of the carrying vessel (this does not include the day of submission, the departure day and intervening public holidays and Sundays). Upon submission, a fee currently at \$324 by means of postage stamps affixed to or franked on the original copy of the application form (in yellow) is charged. A numbered receipt will then be issued to the applicant, together with the duplicate of the application form (in light pink) which is retained by the applicant for record purposes.

If everything is in order, the Certificate of Origin Form A will be approved by the Department. The original plus the duplicate of the certificate will be issued to the applicant against the relevant receipt through the Customer Service Centre of Certification Branch on the third floor of Trade and Industry Department Tower, 700 Nathan Road, Kowloon. The triplicate and the application form will be retained by the Department. Normally, a certificate is issued in two clear working days after submission. However, it may take a longer time if the preferential eligibility of the products under application is in doubt and physical verification is required.

If the Certificate of Origin Form A application is to be refused, a refusal letter will be issued to the applicant, stating the reasons for the refusal. The full set of application form and Certificate of Origin Form A will then be retained by the Department. The Department reserves the right to issue, refuse or cancel any application. After submission of an application, the application fee is not refundable in any circumstances.

Amendment of the Certificate of Origin Form A and the Application

When amendments are required on the Certificate of Origin Form A and the application form after the documents have been submitted to the Department or after the Certificate of Origin Form A has been issued, the amendment procedure in force has to be followed. Details of the amendment procedure can be obtained from the Customer Service Centre, Certification Branch of the Department.

Late Submission of Application for Certificate of Origin Form A

Applications for Certificates of Origin Form A are required to be submitted at least two clear working days in advance of the departure date of the carrying vessel. If the application is not submitted in accordance with this condition, the Department reserves the right not to accept such late submissions.

Application for Retrospective Issue of Certificate of Origin Form A

As a general rule, the Department will not accept applications for Certificates of Origin Form A after the goods have been shipped. However, in very special cases (e.g. where the failure to apply before shipment was caused by external circumstances which were not controlled by the applicant), late applications may be accepted. In such circumstances, the exporter has to submit the whole set of application forms and certificates together with the following supporting documents :

- (a) a covering letter explaining the reasons for the late application;
- (b) a copy of the commercial invoice and the bill of lading/air waybill/postal receipt in respect of the consignments covered by the certificate;
- (c) a cost statement of the goods concerned if applicable; and

- (d) packing list.

This request should be submitted to the Generalised Preference Certification Section of the Certification Branch for approval. The Department may request the exporter to produce samples of the goods covered by the certificate for inspection. Further guidance can be obtained from the Customer Service Centre, Certification Branch of the Department (see section on 'Enquiries').

Other Issuing Organisations

Apart from the Trade and Industry Department, the following five Government Approved Certification Organisations are also authorised to issue Certificates of Origin Form A for GSP exports to Canada, Norway and the Russian Federation :

- (a) The Hong Kong General Chamber of Commerce
22/F, Silvercorp International Tower
707-713 Nathan Road
Kowloon
(Enquiry : 2395 5515)
- (b) The Indian Chamber of Commerce, Hong Kong
2/F, 69 Wyndham Street
Hong Kong
(Enquiry : 2525 0138)
- (c) Federation of Hong Kong Industries
Suite 1701, Wai Fung Plaza
664 Nathan Road
Kowloon
(Enquiry : 2396 3318)
- (d) The Chinese Manufacturers' Association of Hong Kong
1/F, CMA Building
64 Connaught Road Central
Hong Kong
(Enquiry : 2545 6166)
- (e) The Chinese General Chamber of Commerce
4/F, 24-25 Connaught Road Central
Hong Kong
(Enquiry : 2526 0623)

Enquiries regarding the issue of certificates by these organisations should be made to the Certification Offices of these organisations.

Penalties for Malpractice

Certificates of Origin Form A issued by the Trade and Industry Department and the five Government Approved Certification Organisations are legally protected. Furnishing false information on a Certificate of Origin Form A application/certificate or misuse of the certificate may result in a maximum fine of \$500,000 and two years' imprisonment.

Enquiries

All enquiries about issue of Certificates of Origin Form A by the Trade and Industry Department should be directed to :

Generalised Preference Certification Section
Certification Branch
Trade and Industry Department
3/F, Trade and Industry Department Tower
700 Nathan Road
Kowloon
(Tel. 2398 5545)

HOW TO COMPLETE THE APPLICATION FORM (TIC 185B (REV.))**(I) Completion of application**

The application form (TIC 185B (Rev.)) contains declarations by both the manufacturer and the exporter as to the accuracy of information given on the application. It must therefore be completed personally by the proprietor or by a partner or principal officer authorised by the company exporting/manufacturing the goods. The application requires, among other things, the following details :

(a) *Means of transport and route, and final destination*

The means and route by which the goods are to be transported, the departure date of the vessel and the final destination must be clearly stated and must also tally with the details as stated in Box 3 of the Certificate of Origin Form A. Where container service is utilised in the transportation of goods, the closing date of the container must be stated. Where the final destination is a place other than the port of discharge, this must be stated in the 'Final Destination if on Carriage' column.

(b) *Description of goods*

The description of goods, their marks and numbers, quantity, value and brand names or labels should be clearly stated in the relevant columns of the application form. The description of goods, their quantity and brand names or labels appearing on both the exporter's and manufacturer's declarations must be identical. They must also tally with those stated on the Certificate of Origin Form A. If the goods do not carry any brand names or labels, the word 'Nil' should be inserted in the relevant columns of both declarations. The marks and numbers of goods appearing on both the exporter's declaration and the Certificate of Origin Form A should also be identical. It should also be noted that the quantity of goods and the number of packages must be recorded both in letters and numerals, e.g.

'ONE HUNDRED (100) DOZEN'

'TEN (10) CARTONS'

In addition, applicants for Certificates of Origin Form A are required to declare on the application form the 8-digit Harmonised Commodity Description and Coding System (Harmonised System) codes of each of the products covered by the Certificate of Origin Form A. The HS codes should be bracketed and placed beside the description of goods on the 'exporter page' of the application form. The 8-digit HS codes for any particular product can be found in the 'Hong Kong Imports & Exports Classification List (Harmonised System)'.

(c) ***Name of factory, its address and registration number***

The manufacturer should ensure that the factory's full name and correct address are completed. He should also state the factory's valid Factory Registration Number which is given by the Department when its application for registration for certification purposes is approved. This number is *not* the Business Registration Number which is given by the Business Registration Office of the Inland Revenue Department.

(d) ***Declaration as to GSP origin criteria***

Manufacturers are required, for goods which will qualify for preference only if certain requirements are met in the manufacture of such goods, to state that such requirements are met; this statement should be made in paragraph 5 of the manufacturer's declaration, i.e. the reverse page of the application form.

Origin criteria, and therefore the declarations, vary from product to product and from one importing country to another. Consequently, manufacturers should consult the Generalised Preference Certification Section of the Certification Branch in regard to the correct declaration to be made. A false or incorrect declaration may not only result in the application being refused but also in legal proceedings being taken against the company or the declarant.

(e) ***Materials and parts used in the manufacture of the products***

All materials and parts used, whether imported or locally made, and their country of origin, should be stated in the manufacturer's declaration. However, for products composed of many component parts, only the major parts are required in the declaration.

(f) ***Work done in Hong Kong***

Manufacturers should state clearly the manufacturing processes performed in the registered factory premises for the production of the goods at paragraph 3(A) of the manufacturer's declaration. If the whole or part of the work is sub-contracted to other factories or persons, the sub-contracting arrangement procedure in force should be followed. Details of the sub-contracting arrangements are obtainable from the Local Subcontracting Section, Certification Branch of the Department (Tel. 2398 5531). The following details should be clearly stated in the relevant paragraphs :

(i) ***Sub-contracting of principal process or entire production***

The Approval Reference Number for the sub-contracting, the names, the addresses and valid Factory Registration Numbers of all sub-contractors, the processes carried out and the quantity produced by the sub-contractors should be quoted in paragraph 3(B)(i). The

sub-contractor is also required to complete the Declaration by Sub-contractor column beside paragraph 3(B)(i).

(ii) *Sub-contracting of subsidiary processes*

The applicant manufacturer may take one of the following two courses :

Either : Insert the Approval Reference Number for the sub-contracting in paragraph 3(B)(ii).

Or : Provide full details of each process and each sub-contractor (the name and address) employed in paragraph 3(B)(iii).

(iii) *Sub-contracting to outworkers*

The processes performed by such outworkers should be stated in paragraph 3(C).

(g) *Inspection of goods*

The Customs and Excise Department will generally carry out consignment checks on the goods to be exported to verify the accuracy of the information provided in the declaration. Manufacturers are therefore advised to state clearly in paragraph 7 the place where the goods may be inspected, such as the factory premises, its warehouses, or any other places where the goods are stored before shipment. It should also be noted that goods should be available for inspection for at least two clear working days following the date of submission.

(h) *Authorised signature and office address*

The correct office addresses of both the exporter and the manufacturer must be clearly stated. All signatures should be repeated in block letters, and Chinese character signatures should be repeated in English block letters. All signatures should also be stamped with the company's business chop. Furthermore, signatory of the manufacturer should be those registered under the Department's Factory Registration.

(II) *Amendments to application*

The Department normally permits amendments to be made to the application form. This can be done by typewriting or handwriting, signed by the signatory of the application or his/her authorised official, and stamped with the company's business chop. The Department, however, reserves the right to require the submission of a fresh application.

(III) Insufficient space on the application

Where the space provided on the application form is not sufficient to accommodate all the details, (e.g. because the consignment contains too many items), exporters/manufacturers may complete the information on a blank white sheet of paper and affix it to the application form, at the appropriate columns and chopped and signed at the joining line by the signatory of the application or his authorised official.

HOW TO COMPLETE CERTIFICATE OF ORIGIN FORM A

(I) Completion of application

The Certificate of Origin Form A must be completed by the exporter in accordance with the rules and conditions shown on the reverse side of the certificate. Exporters are advised to exercise great care in filling out the form. The form requires, among other things, the following details:

(a) *Name and address of consignee*

In Box 2 of the certificate, the name and address of overseas buyer to whom the goods are consigned should be given. In cases where the goods are consigned to a bank or forwarding agent because of terms on L/C etc., the name and address of the overseas buyer should also be provided, e.g.

‘Consignee : ABC Bank
(address of the bank)

Notifying party : XYZ Co.
(address of the company)’

Please be informed that the consignment under the GSP scheme of the Russian Federation is subject to direct purchase.

(b) *Means of transport and route*

As one of the conditions for qualifying for preference tariff treatment is that the goods must be consigned direct from Hong Kong to the country of destination except in cases where any intermediate transit, transshipment or temporary warehousing arises from requirement of transportation, the means of transport and route in Box 3 should be clearly stated, e.g.

(i) Where the goods are consigned and transported directly to Montreal, Canada :

‘From Hong Kong to Montreal, Canada, per s.s. (name of vessel) on (sailing date).’

(ii) Where the goods are consigned and transported to Montreal, Canada, passing through Toronto :

‘From Hong Kong to Montreal, Canada, via Toronto per s.s. (name of vessel) on (sailing date).’

Please be informed that the consignment under the GSP scheme of the Russian Federation is subject to direct shipment.

(c) ***Item number***

The item number in Box 5 is to indicate how many items are there in the consignment under application e.g.

<i>'Item number</i>	<i>Description of goods</i>
1	Ladies' leather gloves
2	Men's' leather gloves
3	Boy's leather gloves'

(d) ***Marks and numbers of packages***

In Box 6, the marks and numbers of packages given should be identical to those appearing on the exporter's declaration on the application form (TIC 185B (Rev.)).

(e) ***Description of goods and origin criteria***

The description of goods must be stated sufficiently in detail to enable the goods to be identifiable by the customs authority of the importing country examining them. The origin criterion must be shown in accordance with the rules and conditions as stated on the reverse side of the certificate. The Department will refuse to approve any certificate where the origin criterion is wrongly stated. Exporters are therefore advised to consult the Generalised Preference Certification Section of the Certification Branch concerning the correct origin criterion for the goods covered by the certificate. To facilitate the classification of goods into their correct origin criterion, the Department may request exporters or manufacturers to submit samples of the goods for inspection. In addition, the following points should be noted :

- (i) The descriptions of goods, marks and numbers of packages and quantity on the certificate should tally with those on the application form (TIC 185B (Rev.));
- (ii) The quantity of goods and the number of packages should be recorded both in letters and numerals, e.g.

'ONE HUNDRED (100) DOZEN'
'TEN (10) CARTONS'

- (iii) Each last completed entry must be followed immediately by four asterisks, e.g.

'Plastic beaded cotton purse *****'
'One Hundred (100) Dozen *****'

- (iv) Space after each completed entry must be ruled off so that it would not be possible to add an extra insertion, wording or other remarks, e.g.

'Plastic beaded cotton purse ****'



Where the space provided on the Certificate of Origin Form A is not sufficient to accommodate all the details, the exporter may complete the information on a blank sheet of certificate form and affix it to the Certificate, chopped and signed at the joining line by the signatory of the certificate.

(f) *Date of Invoices*

The invoice date(s) in Box 10 should not be later than the date given in Box 12 of the certificate which contains the declaration by the exporter.

(g) *Declaration by exporter*

The person who signs the declaration in Box 12 should also be the signatory to the exporter's declaration on the application form (TIC 185B (Rev.)) and the signature should be stamped with the company's business chop. The name should be repeated in block letters and the name of the importing country should be that stated in Box 2 of the certificate.

(II) *Amendment to Certificate*

When amendments are required on the Certificate of Origin Form A after the certificate has been issued, applications for amendment must be made in writing within 30 days from the date of issue. A new set of Certificate of Origin Form A incorporating the amendments and the application for amendment both signed by the signatory of the original certificate application (TIC 185B (Rev.)) or his authorised official and stamped with the company's business chop should be submitted. Specimen of the application for amendment and further details of amendment procedures are obtainable from the Customer Service Centre, Certification Branch of the Department.