

Partner:



**PTAs**  
**Direct transport rule**  
*3 cases of violation*

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# Content



**Why PTAs matter?  
What are RoO?**



**Direct transport rule**

**1. Warehousing 3<sup>rd</sup> country** *UK-UA PTA*



**2. Mixing origin** *EU GSP*

**3. Shipping country** *EU ACP*

# Why? EU example



EU: release for free circulation

Commodity code: **8711609010**

Price CIF Rotterdam: **100 000 Eur**

# Why? EU example

Commodity code 8711609010, price CIF Rotterdam: **100 000 Eur**

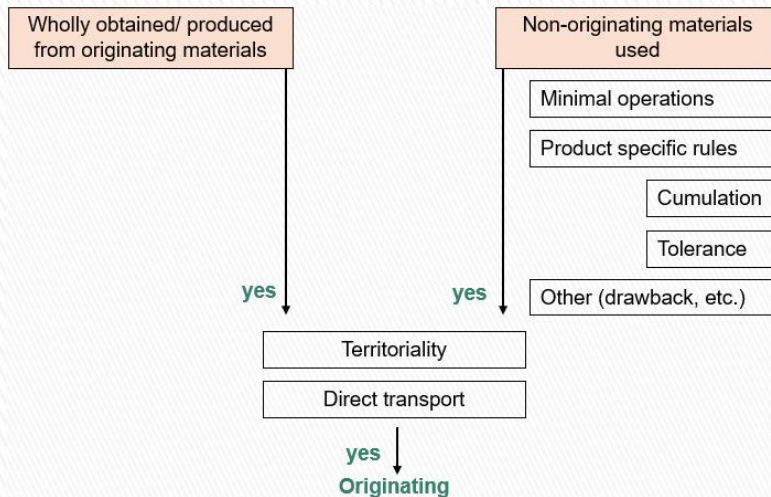
Tariff	China	Taiwan	Bangladesh
MFN	6 %	6 %	6 %
Anti-dumping	62.1 %	-	-
Countervailing	17.2 %	-	-
Preferential	-	-	0%
<b>Total Eur</b>	<b>85 300 Eur</b>	<b>6 000 Eur</b>	<b>0 Eur</b>



<https://www.customsclearance.net/en/courses/antidumping-the-lesser-duty-pitfalls>

# What? Global requirements

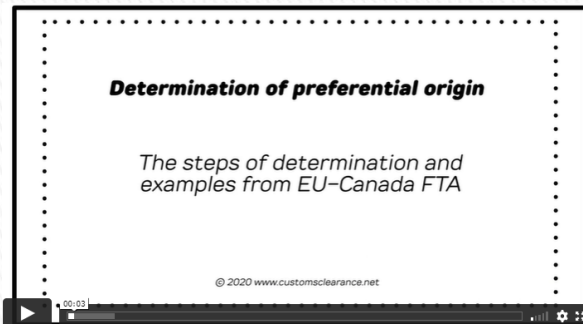
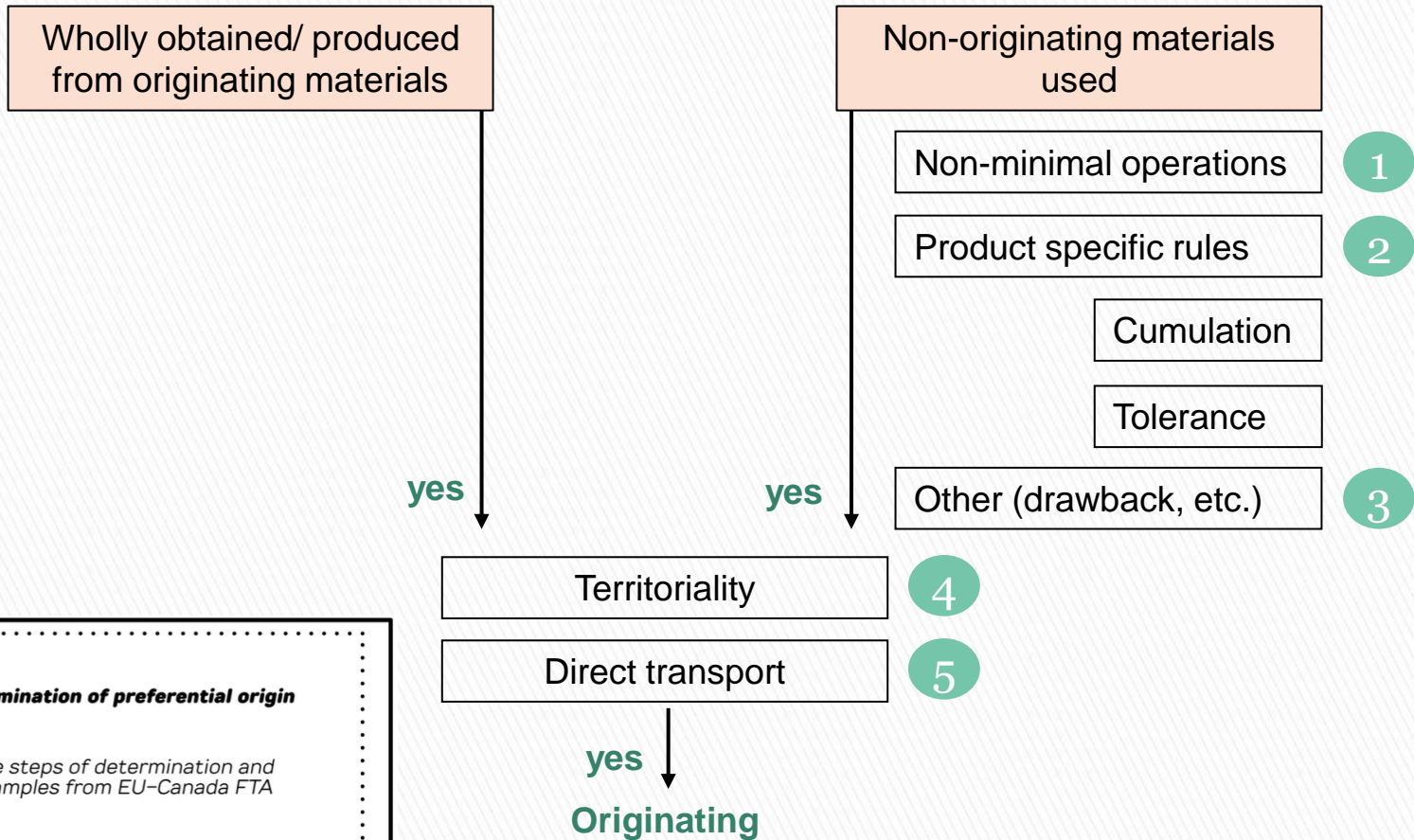
## (1) Rules of origin



## (2) Proof of origin

WARENVERKEHRSBESCHEINIGUNG			
1. Ausföhrer/Exporteur (Name, vollständige Anschrift, Staat)		EUR 1 NR. A 699404	
Vor den Ausföhrer/Exporteur auf der Rückseite besetzen			
2. Beschreibung für den Warenverkehrsverkehr zwischen			
und			
Nennen Sie den besetzten Ort, den Ursprung oder die Herkunft			
3. Staat, Staatsgruppe oder Ge- biet, aus dem das Gut in den Ursprungs- landgruppe oder -gebiet		4. Bestimmungsland, Staat, Staatsgruppe oder -gebiet	
5. Angaben über die Befreiung (Ausföhrung freigegeben)		7. Bemerkungen	
8. Leuchte Nr., Zeichen, Nummer, Anzahl und Art der Packstücke / Warenbeschreibung		9. Nenngewicht (kg oder andere Maße, z. B. m <sup>3</sup> , usw.)	10. Be- rechnungen (Ausföhrung freigegeben)
11. SICHTVERZEICHEN DER ZOLLBEHÖRDE Die Behörde der Erklärung wird beauftragt Ausföhrer: 7) _____ Datum: _____ Zollbehöde _____ Ausföhrer'scher Staat/Gebiet Bundesrepublik Deutschland (Ort und Datum) _____ (Unterschrift)		12. ERKLÄRUNG DES AUSFÖHRERS/ EXPORTEURS Der Untersucher erklärt, dass die vorgenannten Waren die Voraussetzungen erfüllen, um diese Bescheinigung zu erhalten. (Ort und Datum) _____ (Unterschrift)	

# RoO (preferential)



# Content



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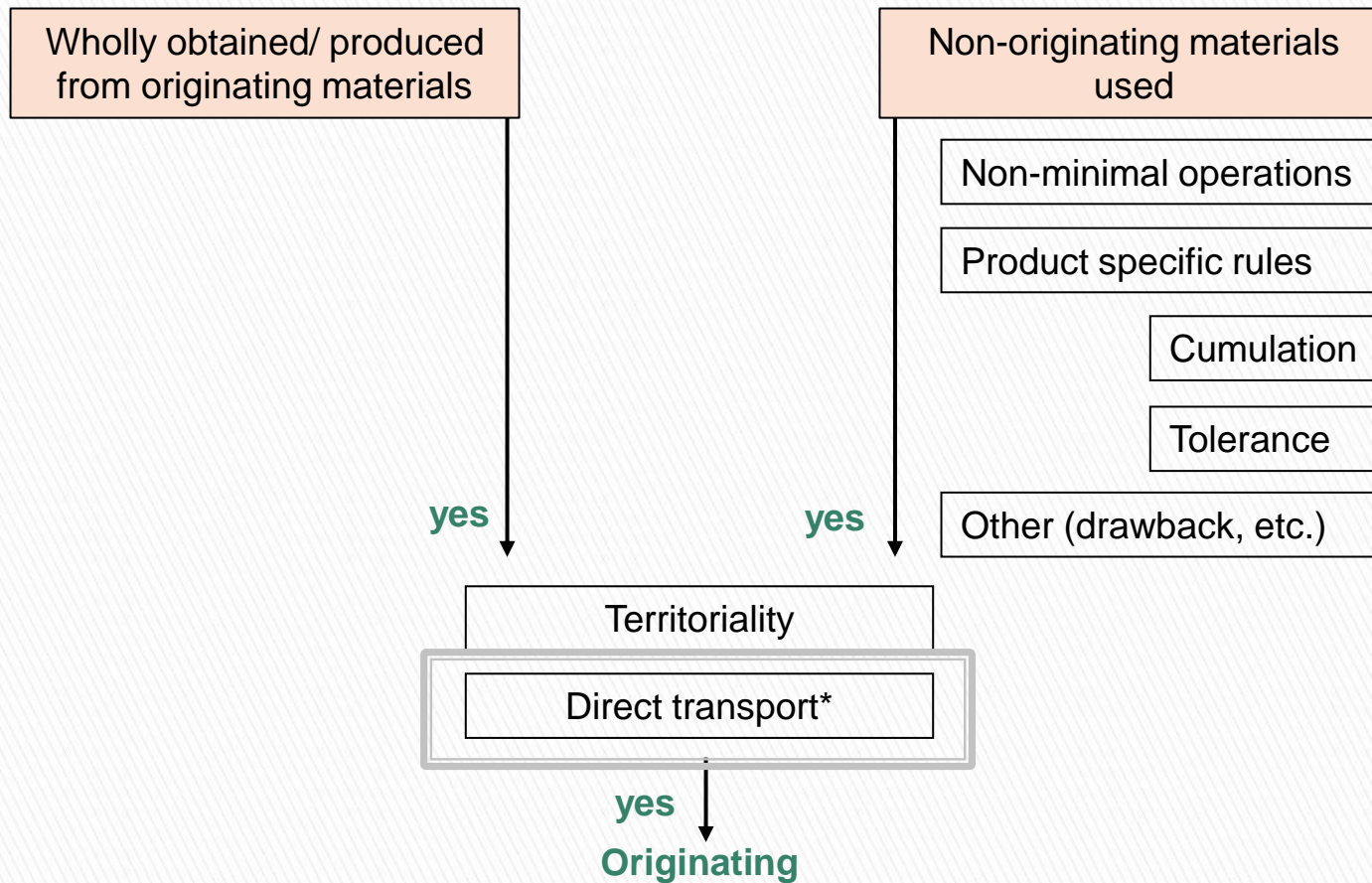
**1. Warehousing 3<sup>rd</sup> country** *UK-UA PTA*



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# RoO (preferential)

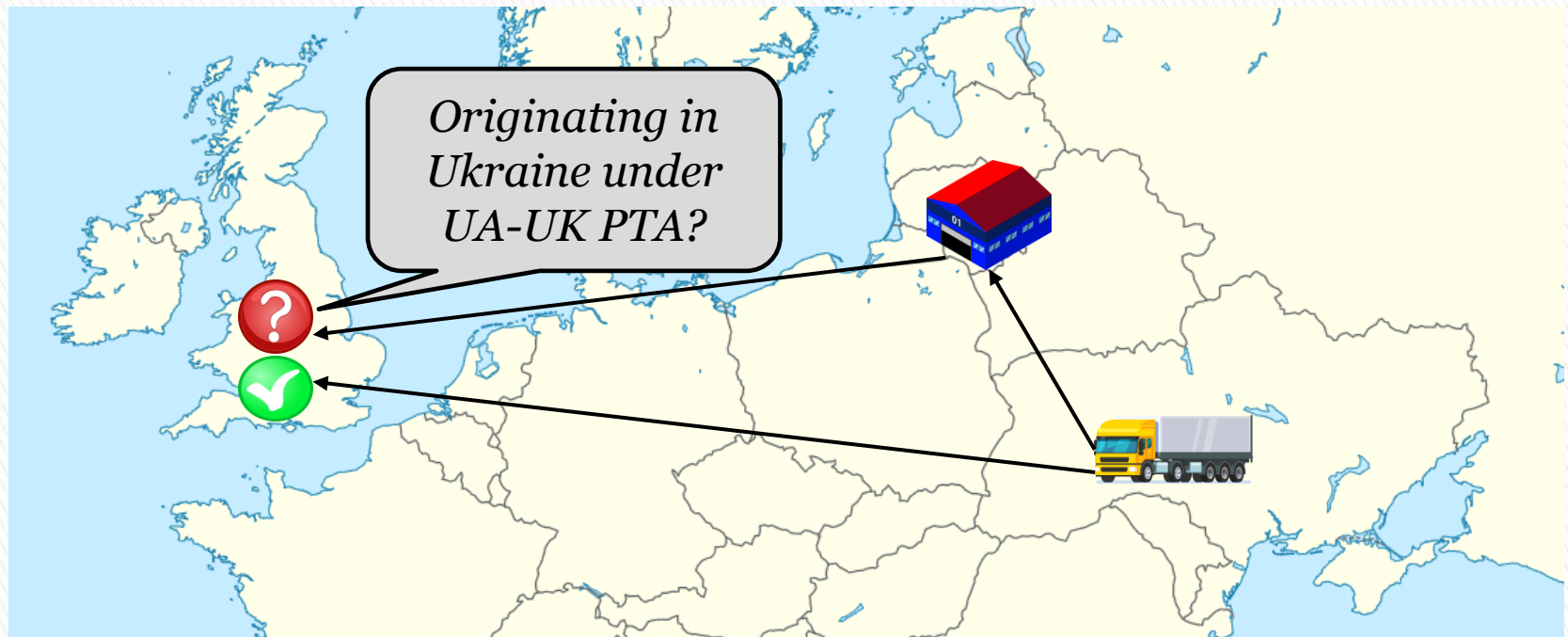


\*In other PTAs also called: direct consignment, trans-shipment, transit and transshipment, non-manipulation, non-alteration



# Direct transport rule

**Exported good = imported good (not altered, not mixed)**



## UA-UK PTA Protocol I Article 13

### Direct Transport

The preferential treatment provided for under this Agreement shall apply only to products satisfying the requirements of this Protocol, which are transported directly between the Parties or through the territories of the other countries referred to in Articles 3 and 4 with which cumulation is applicable. However, products constituting one single consignment may be transported through other territories with, should the occasion arise, trans-shipment or temporary warehousing in such territories, provided that they remain under the surveillance of the customs authorities in the country of transit or warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition.

## EU-UK PTA

### Article ORIG.16: Non-alteration

1. An originating product declared for home use in the importing Party shall not, after exportation and prior to being declared for home use, have been altered, transformed in any way or subjected to operations other than to preserve it in good condition or than adding or affixing marks, labels, seals or any other documentation to ensure compliance with specific domestic requirements of the importing Party.

## UA-UK PTA Protocol I Article 13

### Direct Transport

The preferential treatment shall apply only to products satisfied which are transported directly between of the other countries referred to in Article applicable. However, products constituted by shipment or temporary warehousing in such territories, provided that they remain under the surveillance of the customs authorities in the country of transit or warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition.

*How to prove it?*

## EU-UK PTA

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# Evidence of direct transport

## UA-UK PTA Protocol I Article 13

- (a) a single transport document covering the passage from the exporting Party through the country of transit; or
- (b) a certificate issued by the customs authorities of the country of transit:
  - (i) giving an exact description of the products;
  - (ii) stating the dates of unloading and reloading of the products and, where applicable, the names of the ships, or the other means of transport used; and
  - (iii) certifying the conditions under which the products remained in the transit country; or
- (c) failing these, any substantiating documents.

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# LT: certificate of non-manipulation

1. Reg. Nr. ir data/Reg. No. and date	NEMANIPULIAVIMO SERTIFIKATAS/ CERTIFICATE OF NON-MANIPULATION	
2. Asmenį identifikuojantis pavadinimas, kodas, adresas/Person's name, code, address		
3. Informacija apie siuntą (prekių aprašymas, kodas, pakuočių skaičius, bruto ir neto masė)/Details of consignment (description of goods, commodity code, number of packaging, gross and net weight)		
4. Prekių kilmės šalis/Country of origin of goods	5. Prekes atvežusios transporto priemonės identifikavimo duomenys, krovinio važtaraščio Nr./Identity of means of transport that imported the goods, Bill of lading No.	
6. Iškrovimo ar perkrovimo data Lietuvoje/Date of unloading or reloading in Lithuania	7. Išvykimo iš Lietuvos data/Date of departure from Lithuania	
8. Galutinė p	Order of Director-general of Customs department No. 1B-103, 6.2.2019	
10. Įmonės/eksportuotojo/ekspeditoriaus deklaracija/Declaration by company/exporter/freight forwarder Patvirtiname, kad/We confirm that: a) pirmiau nurodytos prekės buvo perkrautos tiesiogiai be pakeitimų ar manipuliavimo; ir/The goods described above were reloaded directly without any alteration or manipulation; and b) visa pirmiau nurodyta informacija yra tiksli ir teisinga/All above information provided is true and correct.		
_____ (vardas ir pavardė/name and surname)	_____ (parašas/signature)	
_____ (spaudo vieta/stamp place)		
11. Lietuvos muitinė priėmė/Accepted by the Lithuanian Customs authorities		
_____ (muitinės įstaigos spaudas/Customs stamp)	_____ (parašas/signature)	
_____ (muitinės pareigūno spaudas/stamp of Customs official)		

# Evidence of direct transport

3. Informacija apie siuntą (prekių aprašymas, kodas, pakuočių skaičius, bruto ir neto masė)/Details of consignment (description of goods, commodity code, number of packaging, gross and net weight)

(b) a certificate issued by the customs authorities of the country of transit:

- (i) giving an exact description of the products;
- (ii) stating the dates of unloading and reloading of the products and, where applicable, the names of the ships, or the other means of transport used;

(iii) certificate of origin

(c) failing these

4. Prekių kilmės šalis/Country of origin of goods	5. Prekes atvežusios transporto priemonės identifikavimo duomenys, krovinio važtaraščio Nr./Identity of means of transport that imported the goods, Bill of lading No.
6. Iškrovimo ar perkrovimo data Lietuvoje/Date of unloading or reloading in Lithuania	7. Išvykimo iš Lietuvos data/Date of departure from Lithuania
8. Galutinė paskirties šalis/Country of final destination	9. Prekes išvežusios transporto priemonės identifikavimo duomenys, krovinio važtaraščio Nr./Identity of means of transport that exported the goods, Bill of lading No.



# Evidence of direct transport

## 10. Įmonės/eksportuotojo/ekspeditoriaus deklaracija/Declaration by company/exporter/freight forwarder

Patvirtiname, kad/We confirm that:

- a) pirmiau nurodytos prekės buvo perkrautos tiesiogiai be pakeitimų ar manipuliacijų; ir/The goods described above were reloaded directly without any alteration or manipulation; and
- b) visa pirmiau nurodyta informacija yra tiksli ir teisinga/All above information provided is true and correct.

\_\_\_\_\_ (vardas ir pavardė/name and surname)

\_\_\_\_\_ (parašas/signature)

\_\_\_\_\_ (spaudo vieta/stamp place)

and

(iii) certifying the conditions under which the products remained in the transit country; or

(c) failing these, any substantiating documents.

# How to receive it?

## Certificate of non-manipulation (CoNM)



After the goods leave, the Authorised Person (AP):

- Fills out CoNM form (2-10 boxes)
- Submits to supervising Customs office
- If no discrepancies detected, Customs fills out other boxes and stamps the certificate, no later than next day
- AP is responsible for the correctness of data in the certificate

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# EU palm oil case

EU GSP, judgement of the ECJ in [Case C-294/14](#)

*from*

Ecuador, Form A  
Colombia, Form A  
Costa Rica, Form A

crude palm kernel oil  
**mixed in one tank**

*to*

Germany  
**no tariff preference granted!**



# EU palm oil case

EU GSP, judgement of the ECJ in [Case C-294/14](#)

*“...consignments of crude palm kernel oil **may be recognised (as originating)** even where those products have been mixed in the tank of a vessel at the time of their transport to the European Union in circumstances where it is possible to rule out that other products, in particular products not benefiting from any preferential treatment, have been added to that tank.”*

# LT garlic case

EU's unilateral preferences to certain states of African, Caribbean and Pacific (ACP) Group



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origin of goods: non-pi

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- AE – United Arab Emirates
- AR – Argentina
- AT – Austria
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## Articles

EN



### Using importer's knowledge to claim preferential treatment: a gift or a trap?

25-02-2021

Trade agreements have their own unique rules of origin to determine whether something has preferential origin. They also each have their own rules on how preferential origin should be evidenced. ...

Jessica Yang

EN



### EU-UK TCA: preferential origin vs returned goods relief

13-02-2021

European Commission released Guidance on preferential treatment, origin and customs procedures to assist EU businesses importing from and exporting to the UK. One of the questions clarified: ...

Enrika Naujokė



EN



### Rules of origin: the case of the Irish bread industry (EU-UK trade)

27-01-2021

After months of wrangling the EU and the UK agreed upon the Trade and Cooperation Agreement (TCA) on the 24th of December 2020. This trade agreement came as a huge relief to most traders and ...

Dr. David Savage



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## Videos

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### EU-UK trade: How to claim "zero duty"?

23-02-2021

24min



EN, LT



### Basics in customs: commodity code, origin ...

20-11-2020

15min



EN, LT, RU



### The devil is in the details of preferential ...

26-09-2019

03min



Partner:



Smart and smooth  
duty savings!



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