

# COMISSÃO DA CEDEAO

ECOWAS COMMISSION



COMMISSION DE LA CEDEAO

## EIGHTY-SEVENTH ORDINARY SESSION OF THE ECOWAS COUNCIL OF MINISTERS

Abuja 9 - 10 December 2021

### REGULATION C/REG.17/12/21 ON PROCEDURES FOR THE CERTIFICATION AND RECOGNITION OF ORIGIN OF PRODUCTS THE ECONOMIC COMMUNITY OF WEST AFRICAN STATES

#### THE COUNCIL OF MINISTERS,

**MINDFUL** of Articles 10, 11 and 12 of the ECOWAS Treaty establishing the Council of Ministers and defining its composition and functions;

**MINDFUL** of Articles 3, 35, 36, 38 and 54 of the ECOWAS Treaty on the aims and objectives of the Community, the trade liberalization scheme, customs law, the Community tariff regime and the creation of economic union respectively;

**MINDFUL** of Supplementary Protocol A/SP.1/06/06 of 14<sup>th</sup> June 2006 amending the said Treaty;

**MINDFUL** of Supplementary Act A/SA.2/12/17 Adopting the ECOWAS Customs Code of 16<sup>th</sup> December 2017

**MINDFUL** to Supplementary Act A/SA.2/01/10 of 16<sup>th</sup> February 2010 on electronic transactions in the ECOWAS region

**MINDFUL** of Supplementary Act A/SA.6/12/18 of 22<sup>nd</sup> December relating to mutual assistance and cooperation between the customs administration of ECOWAS member States and the collaboration between them and the ECOWAS Commission in customs matters

**MINDFUL** of the Decision A/DEC.6/7/92 of 29<sup>th</sup> July 1992, amending Decision A/DEC.1/5/83 relating to the adoption and implementation of a single trade liberalization scheme for industrial products originating from ECOWAS states;

**MINDFUL** of Supplementary Act A/SA.7/12/18 of 22<sup>nd</sup> December 2018 fixing community rules of origin and procedures applicable to goods originating in the Economic Community of West African States (ECOWAS).

**TAKING INTO ACCOUNT** the Ministerial Decision of the World Trade Organization (WTO) of 2015 in Nairobi, aimed at establishing simple and transparent rules of origin, to facilitating market access for developing countries (LDCs));

**BEARING IN MIND** the Guidelines of the Authority of Heads of State and Government issued in Lomé on 10<sup>th</sup> December 1999, on the need to coordinate the integration programs of ECOWAS and the West African Economic and Monetary Union;

**TAKING INTO ACCOUNT** the recommendations and instructions of the sixteenth (16<sup>th</sup>) meeting of the ECOWAS/UEMOA Joint Technical Secretariat in September 2017, on the need to harmonize the legal texts relating to the application of preferential tariffs in the community.

**CONSIDERING** that, generally, any request for preferential tariff treatment must be based on a proof of origin which must be submitted, on request, to the customs authorities of the importing country.

**CONSIDERING** that there are various systems for the issuance of a proof of origin, including certification of origin by a competent authority of the exporting Member State and the self-certification of origin systems by an Authorized Exporter, that considering the increasing volume of preferential trade and taking into account the need to facilitate origin-related procedures, self-certification of origin by an approved exporter shall be used to the maximum extent possible, while taking into account the specific aspects of the national trading environment

**CONVINCED** of the need to simplify and secure export formalities and thus support the competitiveness of companies in the Region whilst ensuring a constant level of confidence

**CONSIDERING** that in line with the revised Kyoto Convention, facilitation measures should be encouraged, while ensuring compliance with the necessary conditions for customs purposes

**CONSIDERING** that each Member State must find a balance between trade facilitation and customs control requirements. Furthermore, the Community must take into account national and regional capacities and the specific characteristics of the different trade sectors in order to find the right balance between liberalization and control in order to manage self-certification in a harmonious and secure manner.

**FOLLOWING VALIDATION** by the meeting of experts held in Abidjan from 24<sup>th</sup> to 28<sup>th</sup> May 2021;

**FOLLOWING THE APPROVAL OF THE ECOWAS MINISTERS OF FINANCE** held in Accra on 12<sup>th</sup> November 2021

**UPON THE OPINION of the ECOWAS PARLIAMENT** at its Second Ordinary Session held in Abuja from 30<sup>th</sup> November to 18<sup>th</sup> December 2021

## ENACTS

### CHAPTER I: GENERAL PROVISIONS

#### ARTICLE 1: DEFINITION

**"Rules of origin"** refers to the specific provisions established by national or community legislation or international agreements which are applied by a country to determine the origin of goods, and which are to be applied for the purpose of granting tariff preferences.

**"Commission"** means the Commission of the Economic Community of West African States whose creation is reaffirmed by Article 2 of the Revised Treaty signed at Cotonou on July 23, 1993;

**"Certification of origin"** refers to a series of procedures put in place to establish the originating status of goods by presenting a proof of origin;

**"Self-certification of origin"** is a type of certification of origin that uses a self-issued declaration of origin or certificate of origin to declare or affirm the originating status of goods;

**"Proof of origin"** refers to a document or certificate (paper or electronic) which serves as evidence that the goods to which it refers meet the criteria of origin under the applicable rules of origin. It may be a certificate of origin, a self-issued certificate of origin or a declaration of origin;

**"Certificate of origin"** is a specific form, in paper or electronic format, in which the governmental authority or body empowered to issue the certificate certifies the originating status of the goods to which the certificate refers in accordance with the applicable rules of origin;

**"Invoice declaration of origin"** means a declaration of the originating status of the goods made out by the Approved Exporter (producer, manufacturer, and trader) on the commercial invoice;

**"Origin criteria"** means conditions relating to the production of goods which must be fulfilled for the originating status of the goods to be established according to the applicable rules of origin;

**"Ex works price"** The price paid for the product to the manufacturer, in whose enterprise the last working or processing took place, including the value of all the materials used and after deduction of any internal taxes which are or may be refunded when the product obtained is exported;

**"Approved Exporter"**: an exporter who has been approved by the national competent authority and can establish an invoice declaration of origin or on any other commercial document.

#### ARTICLE 2: PURPOSE

This Regulation sets the procedures and conditions for the establishment of proof of Community origin of products in accordance with the provisions of the

Supplementary Act A/SA.7/12/18 of 22<sup>nd</sup> December 2018, fixing the Community rules of origin and the procedures applicable to goods originating in the Community.

## **CHAPTER II: PROCEDURE FOR THE RECOGNITION OF THE COMMUNITY ORIGIN STATUS OF PRODUCTS**

### **Article 3: Body in charge of recognition of Community origin of products**

The recognition of Community origin of a product shall be established by the competent authority on a proposal from a National Recognition of Community Origin Committee (NRCOC) established for that purpose.

### **Article 4: Composition of the National Recognition of Community Origin Committee**

I-The representatives of the following Ministries and institutions shall be members of the National Recognition of Community Origin Committee:

- a) Ministry of Trade;
- b) Ministry of Industry;
- c) Ministry of Finance
- d) Customs Service;
- e) ECOWAS National Unit;
- f) Chamber of Commerce and Industry;
- g) Any other structure or institution deemed useful.

II-The Committee shall be chaired by the representative of the national authority designated to grant such recognition of origin.

### **Article 5: Review of application and recognition of the Community origin of products**

1. Companies wishing to benefit from the Community preferential tariff treatment shall complete applications form for recognition of Community origin, a template of which is attached as Annex 1, and submit them to the National Recognition of Community Origin Committee.
2. In accordance with a pre-defined periodicity not exceeding thirty (30) days, the Chairman of the National Recognition of Community Origin Committee convenes a meeting of the members for the examination of the applications received and comes up with recommendations.
3. The company registration number and the Identification number of the originating product are issued by the competent authority in accordance with articles 6 and 7 below.

4. Products which meet Community origin criteria shall be the subject of a recommendation for recognition of Community origin by the NRCOC to the competent authority of the Member States.

**Article 6: Notification of the list of community products**

1. Member States shall send the list of the companies and their products recognized as originating in the Community and the dossiers relating thereto either by post or by electronic means to the Commission.
2. The Commission shall notify within 30 days of receipt of the approval decision sent by the issuing Member State, the list of companies and their originating community products either by post or by electronic means.
3. The publication on the website of decisions and lists of companies and products recognized as originating in the community by the Commission shall be considered as a notification.

**Article 7: Company Registration Number**

The company whose products are originating in the Community, shall be given a registration number of seven (7) numerical digits by the competent authority. The first three (3) digits represent the geographical code of the country as defined by the United Nations; the last four (4) digits represent the company's serial number in the Member State.

**Article 8: Identification number of the originating product**

Products recognized as originating in the Community shall each be assigned an identification number of eleven (11) numerical digits by the competent authority in accordance with the table below. The first seven (7) numerical digits represent the company registration number. The next two (2) numerical digits represent the serial number of the product recognized as originating.

The last two (2) numerical digits represent the last two digits of the year of recognition of Community origin.

IDENTIFICATION NUMBER OF PRODUCT (11 numerical digits)			
Company registration number (7 numerical digits)		Product serial number	Year
Country code (3 numerical digits)	Company serial number (4 numerical digits)	(2 numerical digits)	(2 numerical digits)

**CHAPTER III: CERTIFICATION OF COMMUNITY ORIGIN**

**Article 9: Types of certifications of Community Origin**

Products originating in the Economic Community of West African States (ECOWAS), are eligible for preferential tariff upon presentation of:

- a) Either a certificate of Community origin issued by the relevant authority of the exporting Member State; or
- b) A Community invoice declaration of origin issued by any exporter who has the status of an Approved Exporter (AE);

**Article 10: Conditions for establishing the Community certificate of origin**

1. The Community certificate of origin may be established either on ISO/A4 paper format (210 x 297 mm) and green color (cf. Annex 5), or in an electronic version.
2. The Community certificate of origin paper or electronic format shall be issued by the competent national authority designated by the Member State.
3. Officials of institutions of Member States empowered to issue or endorse the paper format of the certificate of origin shall clearly indicate their signatures, name and function on this document.
4. Electronic certificate of origin is exchanged in XML format and shall be digitally signed by the competent customs Administration responsible for its transfer to the community platform dedicated to the electronic exchange of the certificate of origin.

**Article 11: Certificate of origin of replacement**

1. Where originating goods are placed under the control of the customs authority of one of the Member States, the certificate of origin can be replaced by one or more certificate of replacement in order to allow the concerned goods or part of them to be sent elsewhere in other Member States. A certificate of origin of replacement is therefore issued by the customs authorities under whose control the goods were placed.
2. The customs office shall indicate on the certificate of origin of replacement the words "replacement".
3. A copy of the original certificate of origin initially issued by the Competent Authority shall be attached to the certificate of origin of replacement.

**Article 12: Validity of the Community certificate of origin**

1. The Community certificate of origin (paper format) must not contain any scratching or overwriting. Any changes must be made by crossing out the incorrect information and, where appropriate, adding the appropriate information. Any such amendment must be approved by the person who drew up the certificate and endorsed by the customs authorities of the issuing Member State.
2. The Community certificate of origin shall be completed by printing. Only names and signatures can be handwritten. There must be no apostille or line

spacing. When the box is not completely filled, it is completed by a horizontal line.(for paper version);

3. Only one original copy of this certificate shall be issued. However, copies may be attached and marked "copy". If the original is lost, a copy marked "duplicate" may be issued.
4. The products shall be designated according to the ECOWAS Tariff and Statistical Nomenclature and commercial names with sufficient detail to enable them to be identified.
5. The certificate of origin covers only one product.
6. This certificate of origin shall be valid for twelve (12) months from its date of issuance.

#### **ARTICLE 13: Conditions for establishing an invoice declaration of origin**

1. The declaration of origin is a formal mention affixed by the Approved Exporter on an invoice which clearly identifies the products concerned and which is transmitted to the importing customer. It certifies the Community origin of the exported products and shall have the same legal value as the certificate of origin issued by competent authority in the exporting Member State.
2. It is used by the consignee of the products to support the application for preferential tariff treatment. The Approved Exporter shall issue the recognition of the origin on the invoice declaration by typing or printing on the invoice the origin declaration, which appears in Annex 2 to this Regulation, using one of the language versions set out in that Annex.
3. If the declaration is handwritten, it must be handwritten in ink and in block letters. The Community invoice declaration of origin shall bear the original handwritten signature of the exporter.

#### **CHAPTER IV: THE APPROVED EXPORTER**

##### **Article 14: Status of Approved Exporter**

1. The status of approved exporter is a customs facility given to an exporter on condition that he offers to the satisfaction of the customs authorities, all guarantees to confirm the originating status of the products and that all the other criteria of origin are met and community export criteria.
2. The customs authorities shall issue to the approved exporter a customs authorization number which shall appear on the origin declaration or on the declaration of Community origin.
3. This number follows this format: ECW + Member State code (3 digits) + number assigned by the customs office (4 digits) + initial of the issuing Member State (ECW+000 /0000+ EM).

4. The customs authorities of the exporting Member State may also authorize any exporter who frequently exports products of Community origin to make invoice declarations, irrespective of the value of the products concerned.
5. The customs authorities shall submit the granting of Approved Exporter status subject to any conditions they deem appropriate.
6. Any operator in the Community holding the status of Authorized Operator or Authorized Economic Operator under the conditions in Articles 39 to 41 of the ECOWAS Customs Code and having obtained the authorization provided for in Article 15 below shall be able to certify the Community origin of its products on its invoices.

#### **Article 15: Conditions to grant authorization as an Approved Exporter**

1. An Approved Exporter's authorization is open to all operators who ship goods of Community origin and who are established in the customs territory of the Community
2. To obtain Approved Exporter (AE) authorization, the established operator must submit an application:
  - a. only once;
  - b. for all categories of goods valid throughout the Community customs territory
  - c. at a single customs office designated in each Member State.
3. The Approved Exporter's authorization is valid throughout the customs territory of the Community and therefore allows the export of products of Community origin in all Member States.
4. The customs authorities shall monitor the use of the authorization by the approved exporter.
5. The customs authorities may revoke the authorization at any time. They must do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, no longer fulfills the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorization.
6. In the event of revocation of the authorization, a notification is sent to the Approved Exporter.

#### **ARTICLE 16: Modalities for issuing Approved Exporter Authorization**

1. After receiving the application for approved exporter authorization, the customs authorities carry out an admissibility examination to ensure that all the conditions for accepting the application are met.
2. The application review for clearance enables the customs authorities to verify that the operator:
  - a. masters the rules of origin applicable to the products he is exporting;



- b. has knowledge of the documents and submits them at the request of the customs authorities to prove the originating status of the exported goods
3. When reviewing the application, the customs authorities:
  - a. verify that all sections of the application form are correctly filled;
  - b. ensure in particular that the rules of origin indicated by the operator are correct ( Cf. Annexe3).
  - c. identify the supporting documents that the operator must possess.
4. A copy of the issued authorization is given to the Approved Exporter, the second copy is sent to the ECOWAS Commission for notification to the other Member States of the Community and the third copy is kept by the issuing customs office with the Approved Exporter's application for authorization and all other related documents.
5. The processing of an Authorized Exporter authorization application should not exceed a period of thirty (30) days in accordance with art 44(3) of the ECOWAS Customs Code as soon as the operator provides customs authorities the information necessary for the proper investigation of the application. (cf. Annex 3).

#### **ARTICLE 17: Updating the approved exporter's authorization**

1. The status of Authorized Exporter is valid until the revocation by the customs authority.
2. However, in line with the commitments in the application for authorization, the customs authorities that issued the clearance must be notified of any change in the operator's activities and flows likely to have an impact on the Community origin of his products. Similar rules apply to new products not mentioned on the initial list.
3. The application for update shall be made in writing or by e-mail to the authorities which issued the clearance within a period of thirty (30) days;
4. Following favorable review, an amendment to the authorization is issued by the customs authorities which issued the initial authorization and a copy is given to the holder and sent to the Commission for notification to member States.
5. This amendment takes the same form as the initial authorization; it is numbered and indicates the date on which the initial clearance was issued and the date on which the authorization was updated.

## **ARTICLE 18: Liabilities and obligations of the Approved Exporter**

1. The Approved Exporter is responsible for the accuracy of the information provided in the application for the granting of Approved Exporter authorization and of the information provided on the invoice declaration.
2. In the event of any doubts based on the invoice declaration issued by the Approved Exporter, the Member State of import shall request a verification of the information either directly from the Approved Exporter who will respond to this request, or from the customs administration of the Member State in which the Approved Exporter is located, in that case, the customs administration of the Member State of export will respond directly to the verification request.
3. The Approved Exporter who establishes an invoice declaration is required to keep a copy of the proof of origin and supporting justification documents of origin for five (5) years in accordance with article 36 of the ECOWAS Customs Code.

## **CHAPTER V: OTHER RELATED PROVISIONS**

### **ARTICLE 19: Supplier's declaration for originating community goods**

1. The supplier's declaration, attached in Annex 4, is a document proving the origin, which supports the issuance of a proof of origin, either the certificate of origin issued by the competent authority, or the invoice declaration of origin.
2. The exporter must have the supplier's declaration certifying that the products supplied are originating.

### **Article 20: TRANSITIONAL PROVISIONS**

Member States may transmit the list of approved enterprises and products and the relevant files containing the old form during a transitional period of one (1) year from the date of signature of this Regulation,

## **CHAPTER VI: Final provisions**

### **Article 21:**

The attached standard form replaces the old origin recognition application forms.

### **Article 22:**

This Regulation abrogates and replaces all previous contrary provisions, in particular Regulation C/REG.3/4/02 of 23<sup>rd</sup> April 2002 on the approval procedure for originating products under the ECOWAS Trade Liberalization Scheme and Regulation C/reg.4/4/02 on the adoption of a certificate of origin for products originating in the Community.

**Article 23:**

This Regulation shall take effect from the date it is signed by the Chairman of the Council of Ministers and shall be published by the Commission in the Official Gazette of the Community within thirty (30) days. It will also be published by each Member State in its Official Gazette, thirty (30) days after notification by the Commission.

**DONE AT ABUJA THIS 10<sup>TH</sup> DAY OF DECEMBER 2021**



**H.E SHIRLEY AYORKOR BOTCHWEY**

**THE CHAIRPERSON**

**THE COUNCIL**

## **ANNEXE 1: EXPLANATORY NOTE ON FILLING THE APPLICATION FORM FOR RECOGNITION OF ECOWAS COMMUNITY ORIGIN**

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The filling of the standard application to be provided by the companies and to be presented to Member States for the examination of the applications for recognition of Community origin of ECOWAS products is done as indicated below, by heading, respecting the references.

### **I. NATURE OF THE COMPANY**

This category focuses on:

#### **1.1 Corporate identity :**

- Name or company name, registration N° in the Trade Register
- Address of the registered office, with postal office box, Telephone N°, Fax, E-mail and website
- Address of production sites (production units and possibly that of subsidiaries and branches), with post office box, Telephone N°, Fax, E-mail and website.

#### **1.2 Sector of activity and branch based on the International Standard Industrial Classification of all Economic Activities (ISIC)**

#### **1.3 Legal status** (mention the legal status and attach copies of legal statutes)

#### **1.4 Composition of the management body** (mention the composition of the management body: Board of directors, Executive management, Management ...)

#### **1.5 Share capital and distribution** (mention the amount, in value, of the share capital and indicate in percentage the share of ECOWAS Member States nationals and the share of foreign countries nationals)

#### **1.6 Benefit granted to the enterprise in the Member State of establishment and duration**

#### **1.7 Approval number under the Trade Liberalization Scheme** (the number is to be supplied only by already registered enterprises)

### **II. NATURE OF THE MANUFACTURED PRODUCTS FOR WHICH COMMUNITY ORIGIN RECOGNITION IS SOUGHT**

#### **2.1 Listing of products based on the terms of the ECOWAS customs nomenclature and mentioning their trade name**

The products for which approval is required are listed in the terms of the description of goods under the tariff and statistical nomenclature based on the Harmonized Commodity Description and Coding System (HS) – ECOWAS CET.

It is required to provide any technical documentation that will help in verifying the tariff classification and if possible, provide a sample of the manufactured product.

## 2.2 Details of the manufactured products under the related headings and subheadings of the ECOWAS nomenclature

The details to be provided under this section relates to the tariff heading under which products (or group of products) fall and the subheading to which the products are connected.

Example: *the double concentrated tomato paste falls under subheading 2002 « Prepared or preserved tomatoes». It is connected to subheading 2002.90.20.00 « -- Tomato concentrates packaged for retail sale ».*

## 2.3 Trademark and sales labels used to market products (and all information needed to identify manufactured products)

- Listing and description of the types of marking (on the products themselves, and when technically possible, on the immediate packaging and shipping packaging) and mention models of self-adhesive stickers, if any;
- If this is the case, mention the different types of container and specify their capacity.

Example: The double concentrate tomato paste is marketed under the trade names « DIATAYE» and « BABS ». The specifications in terms of packaging are listed in the table below.

PRODUCT	TRADE NAME	PACKAGING
Tomato concentrates packaged for retail sale	Double concentrate tomato paste : - DIATAYE - BABS	Carton of 12 cans of 2kg
		Carton of 30 cans of 800kg
		Tray of 6 cans of 2kg
		Tray of 12 cans of 800kg

The products are packaged in metal cans. Cartons and paper pallets are used for the outer packaging as well as plastic rolls.

The following Information are printed on the packages « Manufactured by APAPA S.A », the « Net Weight » and contacts of the producing company (full address with website, E-mail ...).

**NB. : - The company is requested to fill only one of the form 3.5, 3.6 or 3.7 based on the criteria preferred to determine the origin.**

- Tables 3.2, 3.3 and 3.4 focusing on raw materials, consumable materials and packages respectively are to be filled only when using form 3.7 of the cost price to determine the value of non-originating products.

### **III. INFORMATION ON PRODUCTION**

#### **3.1 Description of the manufacturing process**

The description of the manufacturing process should help identify the various stages of incorporating the materials used during the period to obtain the products (or group of products).

This stage of filling the standard form is usually illustrated by a chart.

#### **3.2 Raw materials used to obtain manufactured products**

Table 1 of the template repeated under this section in the approval application standard form is filled for each product (or group of product) concerned.

The following information are to be provided:

- Year of reference
- Products obtained
- Description of raw materials (these are raw materials mainly used). The following specification is required for each raw material :
  - ✓ Origin (foreign or ECOWAS), and mentioning the suppliers identity for all community origin (ECOWAS),
  - ✓ ECOWAS customs nomenclature Number,
  - ✓ Quantities used,
  - ✓ Factory input value.

#### **3.3 Consumable materials used to obtain manufactured products**

Table 2 of the template repeated under this section in the approval application standard form should be filled for each product (or group of product) concerned.

The following information is to be provided:

- Year of reference
- Produits obtained
- Description of consumable materials (consumables that are mainly used should be specified). The following specification is required for each consumable materials :
  - ✓ Origin (foreign or ECOWAS), and mentioning the suppliers identity for all community origin (ECOWAS),
  - ✓ Number of the ECOWAS customs nomenclature,
  - ✓ Quantities used,
  - ✓ Factory input value.

#### **3.4 Packages used for packaging manufactured products for marketing**

Table 3 of the template repeated under this section in the approval application standard form should be filled for each product (or group of product) concerned.

The following information is to be provided:

- Year of reference
- Produits obtained
- Description of packages. The following specification is required for each packaging:
  - ✓ Origin (foreign or ECOWAS), and mentioning the suppliers identity for all community origin (ECOWAS),
  - ✓ Number of the ECOWAS customs nomenclature,
  - ✓ Quantities used,
  - ✓ Factory input value.

### **3.5- Form used to determine the origin of products wholly obtained**

These two sections « Finished products » and « **List of raw materials used** » of this form 3.5 of the template repeated under this section in the approval application standard form should be filled for each product (or group of product) concerned.

It should be noted that « List of raw materials », refers to « the main raw materials used to obtain the quantity of the finished Product or group of products for which approval is sought».

The following information should be provided under the section « Finished products »:

- Number of the tariff and statistical nomenclature (TSN N°)
- Tariff classification
- Trade name
- Quantity.

The following information should be provided under the section « List of raw materials used » for each material:

- Number under the tariff and statistical nomenclature (TSN N°)
- Tariff classification
- Trade name
- Origin
- Quantity.

### **3.6- Form used to determine the origin of products based on change in tariff classification**

The first step in filling this form 3.6 is to check the List of Exceptions to criteria of change in tariff classification in the ECOWAS CET nomenclature (ANNEXED to Regulation C/REG.1/07/04 on the determination of the list to the change on tariff classification criteria of ECOWAS). This three-column List, indicates the Tariff and Statistical number (TSN), and description of the product resulting from processing which cannot confer the origin.

The second step is to check the change of tariff classification under one of the first four digits of the tariff and statistical nomenclature (TSN) or tariff heading.

These two sections « Finished products » and « **List of raw materials used** » of this form 3.6 of the template repeated under this section in the approval application standard form should be filled for each product (or group of product) concerned.

It should be noted that « List of raw materials », refers to « the main raw materials used to obtain the quantity of the finished Product or group of products for which approval is sought».

The following information should be provided under the section « Finished products »:

- Number of the tariff and statistical nomenclature (TSN N°)
- Tariff classification
- Trade name
- Quantity.

The following information should be provided under the section « List of raw materials used » for each material:

- Number under the tariff and statistical nomenclature (TSN N°)
- Tariff classification
- Trade name
- Origin
- Quantity.

### 3.7 New: The method of calculating the value added criterion (ad valorem)

**The value added sets the maximum percentage of non-originating materials that can be used in the manufacture of a product. The final product obtained is considered to be originating provided that the non-originating materials do not exceed a certain threshold.**

$$\text{Calculation of the VNOM threshold (\%)} = \frac{\text{VNOM}}{\text{Ex-works price}} \times 100$$

**The Value Of Non-Originating Materials (VNOM) used is based on the Free on Board (FOB) value. The maximum threshold of the VNOM used, based on the Free On Board (FOB) value does not exceed is 68% of the Ex works price.**

## Annex 2: Invoice Declaration by the Approved Exporter

### French version

*L'expéditeur agréé des produits couverts par l'autorisation douanière de l'EA n° .xxx déclare que, sauf indication claire du contraire, que ces produits ont l'origine communautaire ...*



**English version**

*The Approved Exporter of the products covered by customs authorization of the AE No xxx., declares that, except where otherwise clearly indicated, that, these products are of community origin.*

**Versão Portuguesa**

*O Exportador Aprovado dos produtos abrangidos pela autorização aduaneira do EA nº xxx., declara que, salvo indicação em contrário, estes produtos são de origem comunitária.*

..... "1  
**(Lieu et date) (Venue and date) (Local e data)**

..... .2

*(Signature de l'expéditeur; par ailleurs, le nom de la personne qui signe la déclaration doit être indiqué en toutes lettres)*

*(the signatory's full name should be indicated)*

**1**  
**(deve ser indicado o nome completo do signatário)**

**ANNEX 3: APPROVED EXPORTER'S (AE) APPLICATION FOR INVOICE DELARATION OF ORIGIN**

**1 Identity of the applicant:**

Name, first name and registered office	
Trade registration number	
address	
e-mail	
Telephone	

Attention: The AE always relates to a number in the Trade register. The company concerned should apply for authorization for each of its producing subsidiaries. It should be able to tender all the supporting documents of origin where it would have obtained its AE's authorization.

**2 Products concerned:**

The product tariff classification (HS10) under the customs nomenclature should be indicated alongside the description and trade name.

Product tariff classification (HS10)	Product description and trade name

### 3 Member States:

The Approved Exporter can export throughout the community customs territory. He/she must indicate which member states he/she intends exporting to.

### 4 Acquisition criteria for Community origin:

Criteria to acquire origin are mentioned in the Supplementary Act fixing community rules of origin and procedures applicable to products originating in the Economic Community of West African States (ECOWAS).

*These criteria can be :*

- Criteria of wholly obtained products,
- Criteria of sufficient transformation or processing:  
Change of tariff heading or value of non-originating products used in the manufacture of the products.

### 5. Product manufacturing sites:

This information is to ensure compliance with the principle of territoriality which stipulates that products must have been manufactured on the community territory without interruption in the manufacturing process through transformation carried out outside ECOWAS and also helps to ensure compliance with the principle of non-acquisition of community origin of products manufactured in duty-free zone or under economic, suspense or end-use procedures.

Product manufacturing site	
Customs procedure applied	

### 6. Member State exporting the products:

This information is necessary to identify the community Member States where the products covered by the AE authorization are being exported from.

Name and registered office	Registration number	address	TSN	Place of export and Customs procedure

### 7 Supporting documents:

The applicant should at any moment be able to tender proof that the products for which he/she certified the origin are effectively originating under the Supplementary Act fixing community rules of origin and procedures applicable to products originating in the Economic Community of West African States (ECOWAS). In this regards, he/she must hold some supporting documents that help in monitoring and tracking either the materials used (for manufacturers), either the products he/she bought from other producers (for traders). The

supporting documents of origin (supplier declarations, etc.) are not necessarily provided retroactively. However, he/she must have them at hand to support each export operation and present them in the event of verification. Operators are highly encouraged to sensitize their suppliers on the importance of the content of supplier declarations.

Case of manufacturer	Case of Trader/Seller
Description of manufacturing process	Supplier's Declaration of products purchased in the Community
Trade records	
Supplier's Declaration for raw materials purchased in the Community	Proof of preferential origin
Proof of origin: Community certificate of origin, Invoice declaration of origin	
Place of manufacture and Customs procedure	
Other, specify	Other, specify

### 8 Exporter's commitment

The Exporter should commit to the correct use of the AE authorization and towards the responsibilities attached to it (keeping supporting documents, appearing at the customs office, regular updating etc). The exporter should also fully commit himself/herself on all declaration of origin by signing the statement of responsibility.

"I undertake to issue declarations of origin only:

- For products that have acquired the originating status, and
- For which I possess, at the time of issuance, all the proofs or accounting elements necessary to prove the originating status of the products, in the case of declarations of origin.

I undertake to sign in writing all the declarations of origin that I issue.

I undertake to keep:

- A copy of the original declarations which will be drawn up on the basis of this authorization and
- Supporting documents relating to these declarations for five (5) years in accordance with Article 15 of the Supplementary Act laying down Community rules of origin and procedures applicable to goods originating in the Economic Community of West African States (ECOWAS)

I undertake to submit to the Customs Service any additional justifications that it deems necessary for the control of the declarations of origin which will be established on the basis of this authorization and to accept, if need be, any control by the said Service of my accounting and the circumstances of manufacture, marketing and customs clearance of the aforementioned products.

I undertake to request as soon as possible the update of my authorization, in case of modifications of the elements which are communicated in this request, particularly in the case of new products and or new destinations.

I assume full responsibility for the use of this authorization, especially in case of incorrect declaration of origin or improper use of this authorization »

Made at....., the ..... signature of the approved exporter

**ANNEX 4: SUPPLIER'S DECLARATION**

I, the undersigned, supplier of the goods herein mentioned on the invoice declaration, declare that these goods fulfill the requirements to obtain the certificate herein attached:

MENTION here, the circumstances under which these goods fulfill the conditions:

Provide the following supporting documents: documents relating to the raw materials used in manufacturing the exported finished product.

I commit myself to provide, when requested by appropriate authorities, all supplementary supporting documents that may be needed in order to ascertain the information provided on the attached invoice, and also accept if need be that those authorities carry out verification about my accounting and the manufacturing circumstances of the above mentioned goods

Done for all due intents and purposes

Date .....

Signature..... (Name in full)

Annex 5 Certificate of Origin