Application of the European Union (EU) non-preferential rules of origin for goods as a measure to extend the scope of trade restrictions

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Abstract

This article analyses the non-preferential rules of origin for internationally traded goods based on European Union (EU) customs law. This issue is rarely examined in scientific research, which has created a serious gap in knowledge. The rules of origin of goods under customs law do not often perform a neutral function in international trade. On the contrary, they often intentionally serve to expand the scope of trade restrictions. This article discusses the general international rules introduced by the World Trade Organization (WTO) Agreement on Rules of Origin. It also analyses the methods and rules of determining the EU non-preferential origin of goods based on two criteria. The first criterion is related to the determination of rules when only one country is involved in the manufacture of the goods. The other relates to the case where two or more countries deal with the manufacture of the goods. In addition, the method of documenting the non-preferential origin of goods is discussed. The role of binding origin information (BOI) in determining the origin of goods is also discussed. The analysis concludes with a reflection on the principle of non-discrimination and equal treatment in legal terms in relation to the non-preferential rules of origin of goods.

Keywords: origin of goods, non-preferential rules of origin, most-favoured nation, agreement on rules of origin, binding origin information (BOI)

1. Introduction

The rules of origin of goods under customs law are one of the most important components of the calculation of duty payable, together with tariff classification and the customs value of goods. There is a close relationship between the determination of the origin of goods for customs purposes and the amount of customs duties payable on the import of goods because the application of a specific rate of duty to a given product often depends on a determination of its origin. Thus, the origin of goods is an important component for the determination of customs duties. Consequently, the application of non-preferential rules of origin can deliberately serve to extend the scope of trade restrictions, thereby contradicting the general principle of international trade policy that rules of origin should play a neutral and non-protectionist role (World Trade Organization [WTO], n.d.-a).

Under customs law, rules of origin are methods of determining from which country a product originates, that is, where it was manufactured or obtained, and not from which country it was imported. Thus, they serve to determine the 'nationality' of goods traded internationally. They fall under the

principle of equal treatment under the law and the principle of non-discrimination. While in the colloquial sense the terms equality and non-discrimination are mostly treated as synonymous, in the legal context they are not mutually exchangeable.

Equality and non-discrimination are distinguished by the nature of obligations incumbent on public authorities. In the first, they are positive in nature and consist of taking specific actions in support of equality. In the second, the obligations are negative and involve refraining from certain actions that could violate the principle of equal treatment. Thus, equality is not equivalent to equal treatment, but it may require a different treatment to equalise opportunities or ensure equal outcomes. The principle of non-discrimination, therefore, requires equal treatment, but the scope of the principle of equality is broader than the principle of non-discrimination and includes the duty to treat equally, protect against discrimination, promote equality, and prevent inequality (Smith, 2016; Krygier, 2016).

The application of these principles to the rules of origin of goods is necessary to introduce differential treatment of goods from different countries or territories and to introduce certain market access facilities (preferential origin of goods) or to treat goods from a particular country less favourably than those from other countries (non-preferential origin of goods).

2. The Agreement on Rules of Origin

The non-preferential rules of origin are governed by the Agreement on Rules of Origin, which constitutes Annex 1A to the Marrakesh Agreement Establishing the WTO (WTO, n.d.-a).

Under this agreement, the rules of origin are defined as the laws and regulations, as well as administrative and implementing provisions, applied by any member to determine the country of origin of goods, provided that such rules of origin are not linked to contractual or autonomous trade regimes leading to the granting of tariff preferences beyond the meaning of paragraph 1 of Article I of GATT 1994 (WTO, 1994). The rules of origin include all rules of origin applied in non-preferential trade policy instruments, such as the application of most-favoured nation treatment under Articles I, II, III, XI, and XIII of the GATT 1994; anti-dumping and countervailing duties under Article VI of the GATT 1994; safeguard measures under Article XIX of the GATT 1994; origin marking requirements under Article IX of the GATT 1994; and any discriminatory quantitative restrictions or tariff quotas. They also include rules of origin applicable to government procurement and trade statistics.

The Agreement on Rules of Origin provided for the creation of harmonised rules by 1998, but work is still ongoing in this area under the Harmonization Work Programme (WCO, n.d.-a). The international institutions implementing the program are the WTO Committee on Rules of Origin (CRO), which reports to the WTO Council for Trade in Goods (CTG), and the WCO Technical Committee on Rules of Origin (TCRO), which was established with the support of the World Customs Organization (WCO) to undertake technical work. Membership of both committees is limited to WTO members. However, the TCRO accepts as observers those WCO members who are not WTO members, as well as some international organisations, including the WTO, the Organisation for Economic Co-operation and Development (OECD), United Nations Conference on Trade and Development (UNCTAD), the UN Statistics Division, the Secretariat of the UN Convention on the Law of the Sea, and the International Chamber of Commerce/The World Business Organization (ICCWBO).

Pending finalisation of the work program, each country may apply its own non-preferential rules of origin at the time of release for free circulation. However, the rules applied by WTO members should be consistent with those set out in the Agreement on Rules of Origin. It is expected that these rules will be defined because of the joint efforts of WTO members on non-preferential trade policy instruments and will include consistent rules for determining the origin of goods. Once completed, the rules will become an integral part of the Rules of Origin Agreement and should be:

- applied equally to all non-preferential purposes contained in the agreement
- objective, understandable and predictable
- not used as instruments for the direct or indirect pursuit of commercial objectives
- administered in a consistent, uniform, impartial and reasonable manner
- consistent and based on a positive standard. (WTO, n.d.-b)

Ensuring overall consistency in the determination of harmonised non-preferential rules of origin internationally will prevent the many discrepancies in the determination of origin among WTO member states. These rules do not allow for any liberty in the determination of origin and only one origin should be specified for each good, quite different from the current situation where non-preferential rules of origin may be obligatorily applicable for both imports or exports of goods, or only for imports of goods. In the European Union (EU), the application of non-preferential rules of origin is mandatory for imports of goods and not mandatory for exports, except where refund on the export of goods is applicable (WCO, n.d.-b).

In the US, 78 per cent of exports are conducted under non-preferential rules of origin and only 22 per cent of exports use preferences, while in Australia 97 per cent of exports are conducted under non-preferential rules and only three per cent of exports use preferences. In the EU, about 53 per cent of external exports are at zero per cent most-favoured nation (MFN) rates, and only about 17 per cent of goods are sold in foreign markets at a preferential tariff rate. In the EU, about 22 per cent of external imports do not benefit from preferences, 48 per cent are carried out at zero per cent MFN rate and the remaining 30 per cent are carried out on preferential terms (Kawecka-Wyrzykowska, 2013). Thus, 83 per cent of EU exports are based on non-preferential rules, and 70 per cent of imports are based on non-preferential rules.

It often happens that non-preferential rules of origin are transformed into a direct or indirect instrument of trade policy, which is contrary to current WTO rules. In recent years, the EU has also used non-preferential rules of origin as an indirect trade policy tool, mainly for renewable energy products, to facilitate the imposition of trade defence measures – anti-dumping and anti-subsidy duties, and sanitary and phytosanitary measures, as well as sanctions (Kommerskollegium, 2015).

3. EU non-preferential rules of origin

The concept of non-preferential origin of goods was established for several purposes, which include:

- the proper application of the MFN clause
- tariff quotas
- safeguard, preventive and retaliatory measures
- quantitative limitations
- anti-dumping duties
- the indication of origin and labelling
- agricultural export refunds
- public tenders
- trade statistics.

3.1. Methods of establishing the non-preferential origin of goods in the EU

The main methods of determining the non-preferential origin of goods are based on the following criteria:

1. only one country is involved in the manufacture of the goods, based on the rule that the goods are entirely obtained in or produced in one country or territory.[1]
2. at least two or more countries are involved in the manufacture of the goods, based on the rule that the goods have undergone their last, substantial, economically justified processing or treatment, which has resulted in the manufacture of a new product or has constituted an essential stage of a manufacturing process conducted in a production facility equipped for that purpose.[2]

The first criterion (goods wholly obtained in one country or territory) is met when it concerns:

- mineral products extracted in that country or territory
- plant products harvested in that country or territory
- live animals born and raised there
- products obtained from live animals raised there
- products obtained by hunting or fishing there
- products of sea fishing and other products taken from the sea outside the territorial waters of any country by vessels registered in the country or territory concerned and flying the flag of the country or territory
- marine products or products onboard factory ships from sea fishing products and other products taken from the sea outside the territorial waters of any country or territory by vessels registered in and flying the flag of that country or territory
- products extracted from the seabed or subsoil beneath the seabed outside the territorial waters provided that the country or territory has exclusive rights to exploit that seabed or subsoil
- waste and residues resulting from manufacturing operations and used articles, if they have been collected there and are suitable only for the recovery of raw materials
- goods produced there exclusively from the products listed in the above points.[3]

In the case of the second criterion concerning goods produced with the cooperation of several countries, the criterion is met if the product has undergone the last significant economically justified processing or treatment in a production facility adapted for this purpose, which has resulted in the production of a new product or has constituted a significant stage of the production process.

The last substantial processing or treatment should result in the manufacture of a new product or constitute an important stage of manufacture. In practice, it is essential to have information on all materials used. In particular, non-originating materials used in the last country of manufacture that have undergone a substantial transformation and confer on the final product the non-preferential origin of the last country of manufacture should be identified.[4] This criterion must be verified in two different ways, depending on whether the product in question is included in Annex 22-01 36 Commission Delegated Regulation (EU) 2015/2446 and whether the manufacture of the new product involves a change of the tariff heading.

According to the case law of the EU Court of Justice (ECJ), the last treatment or processing is 'substantial' only if the resulting product has its own characteristic features and composition, which were not present before the treatment or processing. Operations that affect the appearance of a product for the purposes of its use, but which do not involve any substantial change in the qualitative characteristics of the product, cannot affect the determination of the origin of that product.[5]

One of the basic rules conferring the origin of goods in the last country of production is a change of tariff heading, subheading, or split subheading. A change in tariff heading occurs where the tariff classification of the final product is different from the tariff classification of the non-originating materials that were used in production. A change from some specific other heading may be excluded (for example, for Harmonized System, HS, 7227, the rule reads "CTH, except from heading 7228"), or the change may be conditioned on some additional operation (for example, for HS[6] 7223, the rule reads "CTH except from 7221 to 7222; or change from 7221 to 7222 provided the material has been cold-formed") (European Commission, 2018).

The treatment or processing operations, however, may be economically unjustified if these operations are carried out in another country or territory to evade customs duties, non-tariff measures, or other measures. In such cases, the goods shall be deemed to have undergone the last substantial economically justified processing or treatment, which has resulted in the manufacture of a new product or has constituted an essential stage of manufacture in the country or territory from which most of the materials originated, determined based on the value of those materials.[7]

For the attribution of the origin of goods, the following operations from the range of so-called minimum operations are not considered to be economically significant processing or treatment operations. These are:

- operations to preserve the products in good condition during transport and storage (ventilation, disassembly, drying, removal of damaged parts and similar operations) and operations to facilitate shipment or transport
- simple operations of dust removal, sifting or sorting, assorting, sizing, washing, and cutting
- packaging changes and separating and combining shipments, simple placing in bottles, cans, bottles, bags, boxes, crates, placing on cartons or boards, and any other simple packing operations
- assembling goods into sets or assortments or preparing them for sale
- affixing marks, labels, or other similar distinguishing signs on goods or on their packaging
- simple assembly of parts of a product to produce a complete product
- disassembly or change of use
- combination of two or more of the above operations.[8]

According ECJ case law, the operation of assembling the various parts may be considered as determining origin if, from a technical point of view and having regard to the definition of the goods in question, it represents a decisive stage in the production process in which the destination of the parts used is determined and in which the goods in question acquire their specific quality characteristics.[9] However, given the variety of operations that fall within the concept of assembly, in certain situations, an assessment based on technical criteria may not lead to a determination of the origin of the goods. In such cases, the value added by the assembly should be considered as a subsidiary criterion.[10]

In determining the origin of the goods, the following are not considered: the origin of the energy and fuel used in the manufacture of the goods, the plant and equipment, the machinery and tools used in the manufacture, and the materials that do not enter or are not intended to enter into the final composition

of the products.[11] Packaging is also a neutral element, but when applying the rule of a percentage of non-originating materials in the price of the goods for which the value is determined, packaging will be considered if it is classified together with the goods when applying rules 5a (reusable packaging) and 5b (disposable packaging).

Accessories, spare parts, or tools which are supplied with any of the goods listed in Sections XVI,[12] XVII,[13] and XVIII[14] of the Combined Nomenclature (CN) and which are part of their standard equipment, shall be considered as having the same origin as those goods. Also, essential spare parts[15] used with any of the goods listed in the above sections, which have previously been admitted to the EU market, shall be considered as having the same origin as these goods if the incorporation of essential spare parts at the production stage would not change their origin (Gwardzińska et al., 2017).

Regarding textile materials and products, the specific rules of origin of goods are very different. The rule of thumb is that working or processing that gives origin to such goods must be substantial, economically justified processing or working that results in a product classified in a heading of the CN other than that of the non-originating materials used. This is known as 'tariff jumping'. The general principle of tariff jumping does not apply to the determination of the origin of textile materials and products made from those materials falling within Section XI of the CN. In this case, specific rules for determining the origin of goods are established.

For products other than textiles and textile products falling within Section XI of the CN, the treatment or processing carried out in column three of the said Annex shall be considered as originating. If the lists of Annexes Commission Delegated Regulation (EU) 2015/2446 indicate that origin has been conferred on the basis of the value of the non-originating materials used, where these do not exceed a given percentage of the ex-works price of the products obtained, such value shall be determined by taking the customs value of the goods at the time of importation of the non-originating materials used or, if this is not known and cannot be ascertained, the first verifiable price paid for the materials in the country of processing. The ex-works price of the product obtained shall be determined after deduction of any internal taxes which are, or may be, repaid when the product is exported.

In economic trade, it is often difficult to determine the origin of goods based on the current rules of origin of goods, in which case the binding origin information (BOI) should be requested from the customs authorities.

3.2. Binding Origin Information (BOI)

The BOI is a customs decision in which the customs authorities, on the basis of the data provided by the applicant, confirm (in a binding manner) that the manufacture of a particular good in accordance with the declared circumstances determining the acquisition of origin, ensures that the good acquires the originating status defined in the decision within the given system of rules of origin (Gwardzińska, 2019).

Very often the origin determines the amount of customs duties to be paid, therefore the unified interpretation of regulations governing the origin of goods is of particular importance. So far, there has not been a uniform global harmonisation of these rules, therefore, relevant clarifications of the rules of origin may be established only by the EU authorities or by the committees created within the framework of preferential agreements. It is worth emphasising at this point that the BOI is not a certificate of origin and it cannot perform that role.

The BOI binds the customs authority that issued it, as well as the customs authorities of the member states and the person to whom it was granted with respect to the origin of goods. The binding of the customs authority is effective for customs formalities that are carried out after the date on which the information is issued, while the binding of the person is effective from the date on which the

notification of the decision is served on them or is deemed to have been served.[16] The binding nature of the parties becomes effective when both conditions are met. For the purposes of the application of a BOI decision, the holder thereof shall be obliged to prove that the goods in question and the circumstances determining the acquisition of the origin correspond in all respects with the goods and circumstances specified in the decision[17] and they shall be obliged to inform the customs authority of its possession and provide the reference number of the decision where it will concern goods declared for importation or exportation.

A BOI is valid for three years from the date of its issuance. After this period, it generally ceases to be valid, but the EU legislation has given the BOI holder (or the holder of Binding Tariff Information, BTI) the right to complete transactions initiated during the period of validity of the BOI, based on the principle of legitimate expectation, for a further period of six months. A BOI decision does not apply to the goods to be exported – it only applies to imported goods and, like a BTI, protects the interest of the BTI holder as well as the fiscal interest.[18]

The BOI may be invalidated if it is based on incorrect or incomplete data provided by the applicant. It may also be revoked if it does not comply with a judgement of the ECJ, with effect from the date of publication of the operative part (sentence) of that judgement in the Official Journal of the European Union, or in other specific cases.[19]

It may also be terminated, but the termination of its validity shall not be retroactive.[20] The BOI shall cease to be valid before its due date if it becomes inconsistent, at the international level, with the WTO Agreement on Rules of Origin or with Explanatory Notes or with an opinion on origin adopted for the purposes of the interpretation of that agreement, with effect from the date of their publication in the Official Journal of the EU, or as a consequence of the adoption by the EU of a regulation or the conclusion of an agreement, where the decision of the BOI no longer conforms to those provisions.[21]

3.3. Documentation of non-preferential origin of EU goods

EU regulations do not provide uniform rules on common principles for documenting the non-preferential origin of exported goods. These issues are currently governed only by national rules and guidelines on their application.[22] The EU abandoned the universal (standardised) form of the certificate of non-preferential origin of goods, thus giving the member states the right to issue non-preferential certificates of origin. Each EU member state determines the specimen of the non-preferential certificate of origin and the procedure for issuing it. In Poland, in the case of exports, certificates of origin of goods are issued by customs authorities at the written request of the exporter or consignor of goods, unless international agreements provide otherwise.[23]

The non-preferential origin of goods may be confirmed by various proofs of origin, provided that the documents include the country of origin of goods and permanent marking of the country of origin on the goods. Among these documents the following may be mentioned:

- a certificate of origin
- an invoice
- a specification
- a contract
- a quality certificate
- another official document.

However, to facilitate the tasks of the customs administration in the importing country, proofs of origin proving compliance with the rules of origin may be provided for and required. The non-preferential rules of origin relate to the application of the *erga omnes* rate, that is, the base (convention) rate in international trade in goods. Its application does not usually require proof of origin of imported goods, but there are exceptions to this rule and they mainly concern textiles, but also some agricultural or steel goods.

If the origin of the goods imported into the EU customs territory or exported from the customs territory must be documented with a certificate of origin, the proof of origin may be a certificate that meets the following conditions:

- it has been drawn up by an authority authorised to issue certificates of origin in the country concerned and which can secure reliable control of the origin of goods
- it contains the data necessary to identify goods covered by the certificate, and especially the particulars of the sender, a description of the type of goods, the gross and net weight of the goods (other data may be included), the number, the kind, marks and numbers of packages if the goods are transported in bulk
- certifies that the goods to which the certificate relates originate in the specified country.

In case of goods/products covered by special non-preferential import arrangements, the certificate of origin should be issued by the competent authorities of the third country from which the products originate (or by a reliable agency duly authorised for that purpose by those issuing authorities), provided that the origin of the products has been determined in accordance with Article 60 of the EU Union Customs Code.[24]

Certificates of origin should be issued before the products to which they relate are declared for export in the third country of origin. In exceptional cases, the certificates may be issued after the export of the products to which they relate. This is the case where the certificates were not issued at the time of export because of errors or involuntary omissions, or special circumstances. The customs authority may always, in case of reasonable doubt, require other evidence to prove that the origin of goods has been determined in accordance with the rules of customs legislation. The specimen of the certificate of origin in Poland and the requirements for its issuance by the authorised authority are set forth in the Ordinance of the Minister of Finance on the certificate confirming the non-preferential origin of goods:

- the number of packages, their type, and the marks and numbers placed on them
- the type of goods, the gross and net weight of the goods or their number or volume
- the name of the sender and recipient.[25]

The procedure for issuing the certificate of origin of goods in Poland is an application procedure and it is also free of charge. An entity applying for a certificate should submit an application to the customs authority, together with a completed form for a non-preferential certificate of origin, and relevant attachments. The type of attachments depends on whether the exporter is a manufacturer of the goods or an intermediary. At the request of an exporter or a consignor of goods that frequently and regularly exports goods from the territory of the country and that guarantees the verification of the originating status of goods, the customs authority may issue certificates of origin under a simplified procedure. The simplified procedure for issuing certificates of origin involves the issue of certificates of origin stamped by the customs authority before the goods are exported and filled out by the exporter or consignor of the goods when the goods are exported (the blank procedure). The decision on issuing certificates of

origin to a given entity under a simplified procedure shall be taken by the customs authority when granting to the applicant the authorisation to use a simplified procedure of issuing non-preferential certificates of origin. The authorisation shall be issued for an indefinite period. The Polish customs authority grants the authorisation when the following conditions are fulfilled:

- the authority is competent to process the application, that is, the applicant's main accounts are kept in Poland (or are available there) and the applicant conducts at least a portion of the requested business activity in Poland
- the entity to which the authorisation is to be granted regularly exports goods from the territory of Poland
- no enforcement or bankruptcy proceedings are pending against the applicant
- the exported products may be considered as originating products within the meaning of the relevant legislation
- the applicant has not had the authorisation to use a simplified way of documenting the origin of goods withdrawn due to violation of legal provisions during the past year.[26]

Certificates proving the non-preferential origin of goods are indefinite but are kept for two years.

Conclusion

Although the principles of establishing non-preferential rules of origin of goods are fundamental in international trade in goods, nowadays their strength and scope have been significantly reduced by the creation of free trade areas, customs unions, or unilateral or bilateral preferential agreements, thus expanding the system of preferential rules of origin. The lack of application of harmonised non-preferential rules of origin results in these rules increasingly being used as a means of extending the scope of trade restrictions, thus increasing barriers to international trade. The principles of determining non-preferential rules of origin are extremely complex on regulatory grounds, which on the one hand creates numerous problems for economic operators participating in international trade in goods, and on the other means that the rules do not perform a neutral function in international trade policy. For as long as harmonised rules of non-preferential origin of goods in the international market are not uniformly implemented, the current situation will continue, in which each country can apply its own non-preferential rules of origin.

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Notes

1 Article 60.1. Regulation (EU) No 952/2013.

2 Article 60.2. Regulation (EU) No 952/2013.

3 Article 31. Commission Delegated Regulation (EU) 2015/2446.

4 Article 60.2 Regulation (EU) No 952/2013.

5 ECJ of 11.02. 2010, C-373/08.

6 World Customs Organization. (n.d.-c) and Council Decision of 7 April 1987 concerning the conclusion of the International Convention on the Harmonized Commodity Description and Coding System and of the Protocol of Amendment thereto (87/369/EEC), OJ L 198.1 of 20.07.1987.

7 Art. 33 Commission Delegated Regulation (EU) 2015/2446.

8 Art. 34 Commission Delegated Regulation (EU) 2015/2446.

9 ECJ of 31.01.1979, C-114/78. Judgement of the ECJ of 31.01.1979, C-114/78 *Yoshida GmbH* v *Industrie- und Handelskammer Kassel*, EU:C:1979:21.

10 ECJ of 8 August 2007, joined cases C-447/05 and C 448/05 and of 13.12.1989, C-26/88 and ECJ of 11 February 2010, in case C-373/08. Judgement of the ECJ of 8 August 2007, joined cases C-447/05 and C 448/05, *Thomson Multimedia Sales Europe and Vestel France* v *Administration des Douanes et Droits Indirects*, EU:C:2007:151. Judgement of the ECJ of 13.12.1989, C-26/88 *Brother International GmbH* v *Hauptzollamt Gießen*, EU:C:1989:637. Judgement of the ECJ of 11.02.2010, C-373/08, *Hoesch Metals and Alloys GmbH* v *Hauptzollamt Aachen*, ECLI:EU:C:2010:68.

11 Article 36 Commission Delegated Regulation (EU) 2015/2446.

12 Machines and mechanical appliances; electrical equipment; parts thereof; sound recording and reproducing apparatus, television image, and sound recording and reproducing apparatus and parts and accessories thereof.

13 Vehicles, aircraft, vessels and associated transport equipment.

14 Optical, photographic, cinematographic, measuring, checking, precision, medical and surgical instruments, tools and apparatus; wall clocks and wristwatches; musical instruments; parts and accessories thereof.

15 Article 35.3 Commission Delegated Regulation (EU) 2015/2446; essential spare parts shall mean parts which are: (a) components without which the proper operation of a piece of equipment, machine, apparatus or vehicle which have been put into free circulation or previously exported cannot be ensured; and b) characteristic of those goods; and (c) intended for their normal maintenance and to replace parts of the same kind which are damaged or have become unserviceable.

16 Art.33.2 Regulation (EU) 952/2013.

17 Art.33.4 b Regulation (EU) 952/2013.

18 Article 33.3 and article. 34.9 Regulation (EU) 952/2013.

19 Article.34.8 Regulation (EU) 952/2013.

20 Art.34.3 Regulation (EU) 952/2013.

21 Art.34.2. Regulation (EU) 952/2013.

22 Art. 61.3 Regulation (EU) 952/2013.

23 Art.10 Act of 19 March 2004. Customs Law.

24 Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code, OJ L 269/1 of 10.10.2013.

25 Rozporządzenie Ministra Finansów w sprawie świadectwa potwierdzającego niepreferencyjne pochodzenie towaru z 19.08.2016 r., Dz. U. z 2016 r., poz. 1307 [Regulation of the Minister of Finance on the certificate confirming the non-preferential origin of goods dated 19.08.2016. Journal of Laws, 2016, item 1307].

26 Wytyczne dotyczące świadectw potwierdzających niepreferencyjne pochodzenie towarów, Ministerstwo Finansów Departament Ceł, Warszawa 2016, s. 2-3 [Guidelines for certificates confirming the non-preferential origin of goods, Ministry of Finance Customs Department, Warsaw 2018]. https://www.podatki.gov.pl/clo/informacje-dla-przedsiebiorcow/pochodzenie-towarow/wytyczne-dotyczace-swiadectwa-potwierdzajacego-niepreferencyjne-pochodzenie-towarow/

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