



**J2. Standard Operating Procedure
For
Issuing Preferential Certificate of
Country of Origin**

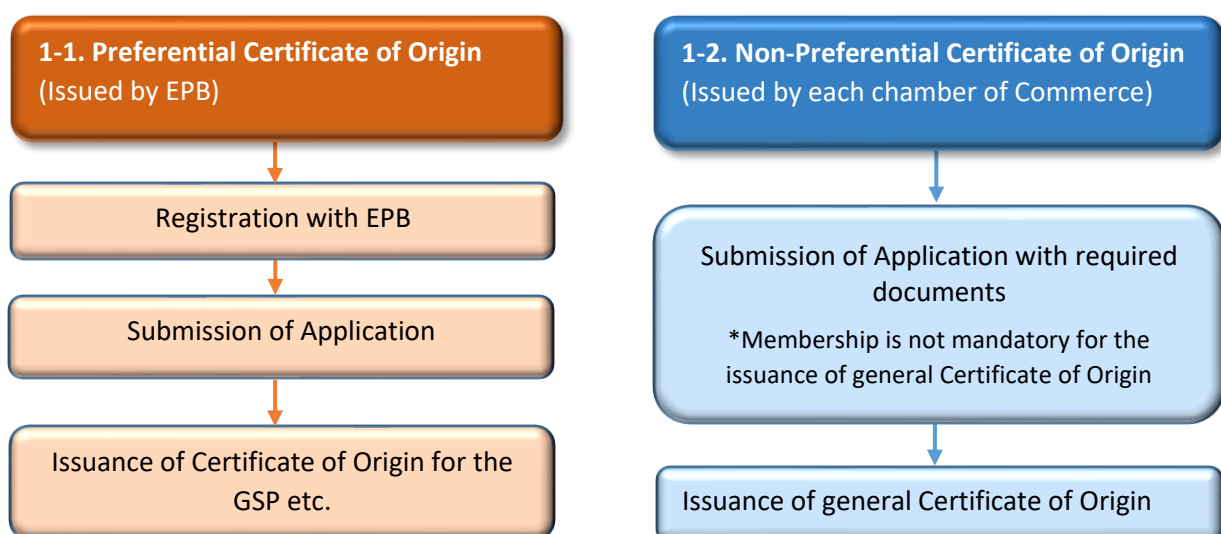


Certificate of Origin

Certificate of Origin of a product indicates where a product is manufactured, produced, processed or grown. According to Glossary of World Customs Organization, a specific form identifying the goods, in which the authority or body empowered to issue it certifies expressly that the goods to which the certificate relates originate in a specific country. Such certificates are generally issued by the concerned Government agency, approved authority or organization of the exporting country and needs to be submitted to the Customs Authority of the importing state along with import documents at the time of release of goods.

In Bangladesh, the Certificate of Origin may be obtained from the Export Promotion Bureau (EPB) or the chambers of commerce. The Certificate of Origin being issued by EPB is Preferential Certificate of Origin which enables products to benefit from a tariff reduction or exemption when they are exported to countries extending these privileges such as Generalized System of Preferences(GSP), SAARC Preferential Trading Arrangement(SAPTA), South Asian Free Trade Area (SAFTA), Asia-Pacific Trade Agreement(APTA) etc.¹ On the other hand, the Certificates of Origin issued by the Chambers of commerce are Non-Preferential Certificate of Origin which certifies the country of origin of a particular product but does not qualify for any preferential treatment.

To obtain the Certificate of Origin from EPB, an EZ unit investor is required to register with EPB. After registration the unit investor may obtain the Certificate of Origin provided all the required documents have been duly submitted. On the other hand, any member of the chambers can obtain Certificate of Origin from their respective chambers. Therefore, it is desirable for each EZ unit investor to join a respective Chamber of commerce in general, while certain chambers of commerce issue Certificate of Origin to non-members provided they applied with all the required documents to the chambers.



¹As of March 2018

1. Certificate of Origin (CoO)

1-1. Preferential Certificate of Origin (Issued by Export Promotion Bureau)

(i)-A. Registration with Export Promotion Bureau for Textile Unit

Required Documents	<ol style="list-style-type: none"> 1. Forwarding Letter with Company Letter Head 2. Copy of Valid Trade License 3. Original bank slip for the payment of the registration fee 4. Passport size photographs of the person to whom Trade License is granted (2 copies) 5. Copy of (renewed) Bonded Warehouse License (if applicable) 6. Copy of renewed Fire Safety License 7. Copy of fire policy 8. Copy of Taxpayer's Identification Number (TIN) 9. Copy of VAT certificate 10. Membership Certificate form of BGMEA/BKMEA/BSTMPIA/BTTLMEA and such other associations (if applicable) 11. Copy of Articles of Association and Memorandum of Association 12. Copy of Building Permit issued by BEZA with the approved building layout plan and structural design 13. Copy of paper-proof of Group Insurance for the workers employed in the factory
Actual Procedures	<ol style="list-style-type: none"> 1. The applicant pays required application fee to the bank account of EPB and receives its bank slip. 2. The applicant submits the Forwarding Letter (in letter head) with above mentioned required documents to BEZA OSSC for registration at EPB. 3. The BEZA OSSC submits all the documents to EPB through the focal point and concerned officials review the submitted documents. 4. EPB official fixes the date of inspection and inform to applicant through BEZA OSSC. On the scheduled date, EPB official conducts the inspection. 5. If everything is found in order during inspection, EPB issues the Registration Certificate and pass it to BEZA OSSC. Then, the Registration Certificate will be delivered to the applicant through BEZA OSSC.
Required Processing Time	7 working days (maximum)
Application Fee	Registration: BDT 5,000, Renewal: BDT3,000, Late Submission: BDT2,000 as fine
Remarks	<ul style="list-style-type: none"> - Renewal Processes is required annually. - The bank account information for the payment of required fees can be obtained at BEZA OSSC.

(i)-B. Registration with Export Promotion Bureau for Non -Textile Unit

Required Documents	<ol style="list-style-type: none"> 1. Forwarding Letter with Company Letter Head 2. Copy of Valid Trade License 3. Original bank slip for the payment of the registration fee 4. Passport size photographs of the person to whom Trade License is granted (2 copies) 5. Copy of Taxpayer's Identification Number (TIN) 6. Copy of VAT certificate 7. Membership Certificate form of BGMEA/BKMEA/BSTMPIA/BTTLMEA and such other associations (if applicable) 8. Copy of Articles of Association and Memorandum of Association (if applicable)
Actual Procedures	<ol style="list-style-type: none"> 1. The applicant pays required application fee to the bank account of EPB and receives its bank slip. 2. The applicant submits the Forwarding Letter (in letter head) with above mentioned required documents to BEZA OSSC for registration at EPB. 3. The BEZA OSSC submits all the documents to EPB through the focal point and concerned officials review the submitted documents. 4. EPB official fixes the date of inspection and inform to applicant through BEZA OSSC. On the scheduled date, EPB official conducts the inspection. 5. If everything is found in order during inspection, EPB issues the Registration Certificate and pass it to BEZA OSSC. Then, the Registration Certificate will be delivered to the applicant through BEZA OSSC.
Required Processing Time	7 working days (maximum)
Application Fee	Registration: BDT 2,000, Renewal: BDT1,000, Late Submission: BDT500 as fine
Remarks	<ul style="list-style-type: none"> - Renewal Processes is required annually. - The bank account information for the payment of required fees can be obtained at BEZA OSSC.

(ii)- A. Issuance of GSP (EU) Certificate of Origin for Textile Unit

Required Documents	<ol style="list-style-type: none"> 1. Filled in Application Form A (FORM-CO-01) 2. Original bank slip for the payment of the application fee 3. Copy of filled in EXP form of Bangladesh Bank 4. Copy of Bill of Lading/ Airway Bill/ Truck Invoice 5. Copy of Bill of Export/ Bill of Entry 6. Copy of Commercial Invoice 7. Copy of Short Shipment Certificate (if applicable)
Actual Procedures	<ol style="list-style-type: none"> 1. The applicant pays required application fee to the bank account of EPB and receives its bank slip. 2. The applicant submits the application Form-A (FORM-CO-01) with above mentioned required documents for issuance of GSP Certificate of Origin to BEZA OSSC.

	<p>3. The BEZA OSSC submits all the documents to EPB through the focal point and concerned officials review the submitted documents.</p> <p>4. If submitted documents are confirmed their conformity, EPB issues the Preferential Certificate of Origin (GSP Form-A) and passes it to BEZA OSSC. Then, the Certificate of Origin will be delivered to the applicant through BEZA OSSC.</p>
Required Processing Time	12-48 Hours
Application Fee	<p><u>GSP Form-A (Textile Unit)</u> <u>Urgent</u> (within 12 hours): BDT500 <u>Normal</u> Option 1 (within 24 hours): BDT400 / Option 2 (within 48 hours): BDT300</p>
Remarks	Direct consultation with BEZA OSSC may be made for further information (if required)

(ii)-B. Issuance of GSP (EU) Certificate of Origin for Non-Textile Unit

Required Documents	<ol style="list-style-type: none"> 1. Filled in Application Form A (FORM-CO-01) 2. Original bank slip for the payment of the fee 3. Copy of filled in EXP form of Bangladesh Bank 4. Copy of Bill of Lading/ Airway Bill/ Truck Invoice 5. Copy of Bill of Export/ Bill of Entry 6. Copy of Commercial Invoice 7. Copy of Short Shipment Certificate (if applicable) 8. Phytosanitary/Cost Sheet/Bill of Entry/Import Invoice (if applicable)
Actual Procedures	<ol style="list-style-type: none"> 1. The applicant pays required application fee to the bank account of EPB and receives its bank slip. 2. The applicant submits the application Form-A (FORM-CO-01) with above mentioned required documents for issuance of GSP Certificate of Origin to BEZA OSSC. 3. The BEZA OSSC submits all the documents to EPB through the focal point and concerned officials review the submitted documents. 4. If submitted documents are confirmed their conformity, EPB issues the Preferential Certificate of Origin (GSP Form-A) and passes it to BEZA OSSC. Then, the Certificate of Origin will be delivered to the applicant through BEZA OSSC.
Required Processing Time	12-48 Hours
Application Fee	<u>GSP Form-A (Non-Textile Unit) : BDT 700</u>
Remarks	Direct consultation with BEZA OSSC may be made for further information (if required)

(ii)-C. Issuance of Certificate of Origin (Non-EU) for Textile & Non-Textile Unit

Required Documents	<ol style="list-style-type: none"> 1. Application Forms by categories <ol style="list-style-type: none"> a. For SAPTA (FORM-CO-02) b. For SAFTA (FORM-CO-03) c. For SAFTA-LDC (FORM-CO-04) d. For APTA (FORM-CO-05) e. For C.O. granted by China (FORM-CO-06) 2. Original bank slip for the payment of the fee 3. Copy of filled in EXP form of Bangladesh Bank 4. Copy of Bill of Lading/ Airway Bill/ Truck Invoice 5. Copy of Bill of Export/ Bill of Entry 6. Copy of Commercial Invoice 7. Copy of Short Shipment Certificate (if applicable) 8. Phytosanitary/Cost Sheet/Bill of Entry/Import Invoice (if applicable) (only for Non-Textile unit)
Actual Procedures	<ol style="list-style-type: none"> 1. The applicant pays required application fee to the bank account of EPB and receives its bank slip. 2. The applicant submits the application Form-A (FORM-CO-01) with above mentioned required documents for issuance of GSP Certificate of Origin to BEZA OSSC. 3. The BEZA OSSC submits all the documents to EPB through the focal point and concerned officials review the submitted documents. 4. If submitted documents are confirmed their conformity, EBP issues the Certificate of Origin and passes it to BEZA OSSC. Then, the Certificate of Origin will be delivered to the applicant through BEZA OSSC.
Required Processing Time	12-48 Hours
Application Fee	<ul style="list-style-type: none"> - <u>Textile Unit</u> Urgent (within 12 hours): BDT400 Normal Option 1 (within 24 hours): BDT300/ Option 2: (within 48 hours): BDT200 - <u>Non-Textile Unit</u> BDT700
Remarks	Direct consultation with BEZA OSSC may be made for further information (if required)

List of Forms

Form No.	Name
FORM-CO-01	Generalized System of Preferences Certificate of Origin (Combined declaration and certificate) FORM-A
FORM-CO-02	SAARC Preferential Trading Arrangement (SAPTA) (combined declaration and certificate)
FORM-CO-03	South Asian Free Trade Area (SAFTA) (combined declaration and certification form)
FORM-CO-04	Certificate of Origin for Preferential tariff for Least-Developed Countries (combined declaration and certification)
FORM-CO-05	Asia Pacific Trade Agreement (APTA) (combined declaration and certification)
FORM-CO-06	Certificate of Origin Duty Free Treatment Granted by China (combined declaration and certificate)

FORM-CO-01

1. Goods consigned from (exporter's business name, address, county)		Reference No A 7373296 GENERALIZED SYSTEM OF PREFERENCES CERTIFICATE OF ORIGIN (Combined declaration and certificate) FORM A			
2. Goods consigned to (consignee's name, address, country)		Issued in (country) See notes overleaf			
3. Means of transport and route (as far as know)		4. For official use			
5. Item number	6. Marks and number of packages	7. Number and kind of packages; description of goods	8. Origin criterion (see notes overleaf)	9. Gross weight or other quality	10. Number and date of invoices
11. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.			12. Declaration by the exporter The undersigned hereby declares that the above details and statements are correct; that all the goods were Product in..... (country) and that they comply with the origin requirements specified for those goods in the generalized system of preferences for goods exported to (importing country)		

NOTES (2007)

I. Countries which accept Form A for the purposes of the generalized system of preferences (GSP):

Australia *		European Union:		
Belarus		Austria	Finland	Netherland
Canada		Belgium	France	Poland
Japan	Bulgaria	Hungary	Portugal	New Zealand **
Romania			Cyprus	Italy
Norway		Czech Republic	Latvia	Slovakia
Russian Federation		Denmark	Lithuania	Slovenia
Switzerland including Liechtenstein ***		Estonia	Luxembourg	Spain
United State of America	Germany	Malta	Sweden	Greece
			United Kingdom	

Full details or the conditions covering admission to the GPS in these countries are obtainable from the designated authorities in the exporting preference-receiving countries or from the customs authorities of the preference-giving countries listed above. An information note is also obtainable from the UNCTED secretariat.

II. General Conditions

To qualify for preference, products must:

- (a) Fall within a description of products eligible for preference in the country of destination. The description entered on the form must be sufficiently detailed to enable the products to be identified by the customs officer examining them;
- (b) Comply with rules of origin of the country of destination. Each article in a consignment must qualify separately in its own right; and
- (c) Comply with the consignment conditions specified by the country of destination. In general products must be consigned direct from the country of exportation to the country of destination, but most preference-giving countries accept passage through intermediate countries subject to certain conditions. (For Australia, direct consignment is not necessary)

III. Entries to be made in Box 8

Preference products must either be wholly obtained in accordance with the rules of the country of destination or sufficiently worked or processed to fulfil the requirements of that country's origin rules.

- (a) Products wholly obtained: for export to all countries listed in Section I, enter the letter "P" in Box 8 (for Australia and New Zealand, Box 8 may be left blank).
- (b) Products sufficiently worked or processed: for export to the countries specified below, the entry in Box 8 should be as follows,
 - (1) United State of America: for single country shipments, enter the letter "Y" in Box 8: for shipments from recognized associations of countries, enter the letter "Z", followed by the sum of the cost or value of the domestic materials and the direct cost of processing, expressed as a percentage of the ex-factory price of the exported products (example: "Y" 35% or "Z" 35%)
 - (2) Canada: for products which meet origin criteria from working or processing in more than one eligible least developed country, enter letter "G" in Box 8: otherwise "F".
 - (3) The European Union, Japan, Norway, Switzerland in including Liechtenstein, and Turkey; enter the letter "W" in Box 8 followed by the Harmonized Commodity Description and coding system (Harmonized System) heading at the 4-digit level of the exported product (example "W 96. 18).
 - (4) Russian Federation: for product which include value added in the exporting preference-receiving country, enter the letter "Y" in Box 8 followed by the value of the imported materials and components expressed as a percentage of the fob price of the exported products (example "Y" 45%); for products obtained in a preference-receiving country and worked or processed in one or more other such countries, enter "PK".
 - (5) Australia and New Zealand: completion of Box is not required. It is sufficient that a declaration be properly made on Box 12.

* For Australia, the main requirement is the exporter's declaration on the normal commercial invoice. Form A, accompanied by the normal commercial invoice, is an acceptable alternative, but official certification is not required.

- ** Official certification is not required.

- *** The Principality of Liechtenstein forms, pursuant to the Treaty of 29 March 1923, a customs union with Switzerland.

FORM-CO-02

<p>1. Goods consigned from: (Exporter's business name, address, county)</p> <p>2. Goods consigned from: (Consignee's business name, address, county)</p>		<p>Reference No</p> <p style="text-align: center;">SAARC PREFERENTIAL TRADING ARRANGEMENT (SAPTA)</p> <p>(Combined declaration and certificate)</p> <p>Issued in (country)</p>			
<p>3. Means of transport and route (as far as known)</p>			<p>4. For official use</p>		
5. Tariff item number:	6. Marks and number of packages	7. Number and kind of packages; description of goods	8. Origin criterion (see notes overleaf)	9. Gross weight or other quality	10. Number and date of invoices
<p>11. Declaration by the exporter: The undersigned hereby declares that the above details and statements are correct: that all the goods were produced in</p> <p style="text-align: center;">..... (Country)</p> <p>and that they comply with the origin requirements specified for those goods in SAPTA for goods exported to</p> <p style="text-align: center;">..... (Importing country)</p> <p>..... Place and date, signature of authorized signatory</p>				<p>12. Certificate It is hereby certified on the basis of control carried out, that the declaration by the exporter is correct.</p> <p>..... Place and date, signature and stamp of certifying authority</p>	

I. General Conditions

- To qualify for preference, products must:
- a) Fall within a description of products eligible for preference in the schedule of concessions of SAPTA country of destination
 - b) Comply with SAPTA Rules of Origin. Each Article in a consignment must specify separately in its own right; and
 - c) Comply with the consignment conditions specified by the SAPTA Rules of Origin. In general, products must be con-signed directly within the meaning of Rule 5 hereof from the country of exportation t the country of destination.
- II. Preference products must be wholly produced or obtained in the exporting Contracting State in accordance with Rule 2 of the SAPTA Rules of Origin, or where not wholly produced or obtained in the exporting Contracting States must be eligible under Rule 3 or Rule 4.
- a) Products wholly produced or obtained; enter letter “A” in Box 8.
 - b) Products not wholly produced or obtained: the entry in Box 8 should be as follows:
 1. Enter letter “B” in Box 8, for products which meet the origin criteria according to Rule 3. entry of letter would be followed by the sum of the value of materials, parts of produce originating from non-contracting States or undermined original used, expressed as a percentage of the f.o.b. value of the products: (example “B” 50 percent).
 2. Enter letter “C” in Box 8, for products which meet the origin criteria according to Rule 4. Entry of letter “C” would be followed by the sum of the value of materials, parts of produce originating from Non-contracting States or undermined original used, expressed as a percentage of the f.o.b. value of the products: (example “B” 50 percent).
 3. Enter letter “D” in box 8, for products which meet the special origin criteria according to Rule 10.

**CERTIFICATE OF ORIGIN
(SOUTH ASIAN FREE TRADE AREA)**

1. Goods consigned from (exporter's business name, address, county)		Reference No SOUTH ASIAN FREE TRADE AREA (SAFTA) (combined declaration and certification)				
2. Goods consigned to (consignee's name, address, country)		Issued in (country) see notes overleaf				
3. Means of transport and route (as far as know)		4. For official use				
5. HS code	6. Marks and number of packages	7. Number and kind of packages; description of goods	8. Origin criterion (see notes overleaf)	9. Gross weight or other quality	10. Number and date of invoices	11. f.o.b value US\$
12. Declaration by the exporter: The undersigned hereby declares that the above details and statements are correct: that all the goods were produced in (Country) and that they comply with the origin requirements specified for those goods in SAFTA for goods exported to (Importing country) Place and date, signature of authorized signatory				13. Certificate It is hereby certified on the basis of control carried out, that the declaration by the exporter is correct. Place and date, signature and stamp of certifying authority		

I. General Conditions

To qualify for preference, products must:

- (d) Fall within a description of products eligible for preference in the country of destination. The description entered on the form must be sufficiently detailed to enable the products to be identified by the customs officer examining them;
- (e) Comply with rules of origin of the country of destination. Each article in a consignment must qualify separately in its own right; and
- (f) Comply with the consignment conditions specified by the country of destination. In general products must be consigned direct from the country of exportation to the country of destination, but most preference-giving countries accept passage through intermediate countries subject to certain conditions. (For Australia, direct consignment is not necessary)

II. Entries to be made in Box 8

Preference products must be wholly produced or obtained in the exporting Contracting State in accordance with the Rule 5 of the SAFTA Rules of Origin, or where not wholly produced in the exporting contracting states must be eligible under Rule 6.

- (c) Products wholly produced or obtained; enter the letter “A” in Box 8
- (d) Products not wholly produced or obtained; the entry in Box 8 should be as follows,
 - 1. Enter letter “B” in Box 8 for products which meet the origin criteria according to Rule 8. Entry of letter would be followed by the sum of the value of non-originating material expressed as a percentage of the exported of the f.o.b. value of the products; (example “B” 50 percent);
 - 2. Enter letter “C” in Box 8 for products which meet the origin criteria according to Rule 9. Entry of letter “C” would be followed by the sum of the aggregate content originating in the territory of the exporting Contracting States expressed as a percentage of the f.o.b. value of the exported product; (example “c” 60 percent).
 - 3. Enter letter “D” in Box 8 for products which meet the origin criteria according to Rule 10. Entry of letter “C” would be followed by the value of non-originating material expressed as a percentage of the f.o.b. value of the exported product; (example “D” 40 percent).

III. Entries to be made in Box 4

In case of issuance of certificates retrospectively Box 13 should bear the words “ISSUED RESTROSPECTIVELY”

IV. Entries to be made in Box 13

In case of issuance of certified true copies Box 13 should bear the words “CERTIFIED TRUE COPY”

**CERTIFICATE OF ORIGIN
(SOUTH ASIAN FREE TRADE AREA)**

1. Exporter (business name, address, county)			Reference No Certificate of Origin for Preferential tariff for Least-Developed Countries (combined declaration and certification)		
2. Importer (business name, address, county)			Issued in (country) see notes overleaf		
3. Means of transport and route			4. For official use		
5. HS code	6. Marks and number of packages	7. Number and kind of packages; description of goods	8. Origin criterion (see notes overleaf)	9. Gross weight or other quality	10. Number and date of invoices
11. Declaration by the exporter: The undersigned hereby declares that the above details and statements are correct: that all the goods were produced in (Country) and that they comply with the origin requirements specified in the Presidential Degree on Preferential tariff for Least-Developed Countries (Importing country) Place and date, signature of authorized signatory			12. Certificate It is hereby certified on the basis of control carried out, that the declaration by the exporter is correct. Place and date, signature and stamp of certifying authority		

V. General Conditions

To qualify for preference, products must:

- (g) Fall within a description of products eligible for preference according to the Presidential Degree on Preferential tariff for Least-Developed Countries of the People Republic of the Korea;
- (h) Comply with rules of origin set out in Article 5 of the Presidential Degree on Preferential tariff for Least-Developed Countries. Each Article in a consignment must qualify separately in its own right; and
- (i) be consigned direct from the country of exportation to the Republic of Korea. However, the followings are considered as consigned from country of exportation to the Republic of Korea;
 - (i) if it is proved that the product just passes through a non-originating territory for geographical reasons or is trans-shipped or temporarily stored in a bonded area of a non-originating territory; or
 - (ii) the products re-exported into Korea to a non-originating territory for display at exhibitions or fairs.

2. Entries to be made in Box 8

Preferential products must be wholly or partly produced or obtained in the exporting country in accordance with the origin requirements set out in paragraph 1 and 2 of Article 5 of the Presidential Degree on Preferential tariff for Least-Developed Countries.

- (e) Wholly produced or obtained products; enter the letter “A” in Box 8
- (f) Products not wholly produced or obtained; enter the letter “B” in Box 8. Entry of letter “B” should be followed by the sum of the value of inputs originating from other countries than the exporting country or of undermined origin, expressed as a percentage of the F.O.B. price of the exported products; (example “B” 40 percent).

FORM-CO-05

Asia Pacific Trade Agreement

(Combined Declaration and Certificate)

1. Goods consigned from: (Exporter's business name, address, county)		Reference No Issued in (country)			
2. Goods consigned from: (Consignee's business name, address, county)		3. For official use			
4. Means of transport and route					
5. Tariff item number:	6. Marks and number of packages	7. Number and kind of packages; description of goods	8. Origin criterion (see notes overleaf)	9. Gross weight or other quality	10. Number and date of invoices
11. Declaration by the exporter: The undersigned hereby declares that the above details and statements are correct: that all the goods were produced in (Country) and that they comply with the origin requirements specified for these goods in the Asia Pacific Trade Agreement for goods exported to (Importing country) Place and date, signature of authorized signatory			12. Certificate It is hereby certified on the basis of control carried out, that the declaration by the exporter is correct. Place and date, signature and stamp of certifying authority		

1. Exporter: (Full name, address and country)		Reference No				
2. Producer's name and address, if known:		CERTIFICATE OF ORIGIN				
3. Consignee (Full name, address and country)		DUTY FREE TREATMENT				
4. Means of transport and route (as far as known)		Granted by China				
Departure date		(Combined declaration and certificate)				
Vessel/Flight/Train/Vehicle No.		Issued in				
Port of Loading Port of discharge		(see Instruction Overleaf)				
5. Remarks		For official use				
6. Tariff item number:	7. Marks and number of packages	8. Number and kind of packages; description of goods	9. HS Code (6 digit)	10. Origin criterion	11. Gross weight, quantity (quality unit) or other measures (liters, m3, etc.	10.Number and date of invoices
13. Declaration by the exporter: The undersigned hereby declares that the above details and statements are correct: that all the goods were produced in (Country) and that they comply with the origin requirements specified for these goods under the Duty Free Treatment exported to China Place and date, signature of authorized signatory			14. Certificate It is hereby certified on the basis of control carried out, that the declaration by the exporter is correct. Place and date, signature and stamp of issuing body			15. Customs verification This is to certify that the goods declared for exportation correspond to what is stated under this certificate Place and date, signature and stamp of exporting customs authority