



WORLD CUSTOMS ORGANIZATION

COMPARATIVE STUDY
ON
CERTIFICATION OF ORIGIN

February 2014

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1. INTRODUCTION

Promoting fair, efficient, and effective revenue collection is one of the strategic goals of the World Customs Organization (WCO). At its 121st /122nd sessions held in June 2013, the WCO Council endorsed Phase II of the Action Plan on Revenue Package. Among other things, the following action was included in the Phase II Action Plan:

- *development of new guidance material to help Members to strengthen their capacity related to origin certification*

As an initial step towards this goal, the WCO Secretariat undertook a study to capture the present state of affairs regarding certification of origin, both in the areas of non-preferential origin as well as preferential origin.

2. PROOF OF ORIGIN FOR NON-PREFERENTIAL PURPOSES

As requirements on the proof of non-preferential origin are stipulated in the domestic legislations of each Member, the Secretariat took the method of survey by questionnaire to gather the related information.

The Secretariat sent out a questionnaire to all WCO Members in 2013. The responses were received from 66 Members¹. The questionnaire and the list of Members that responded to the questionnaire are annexed hereto as Annex I and II, respectively. The questionnaire is a reproduction of the questionnaire used in a previous survey² conducted by the WCO in 2001, for the sake of maintaining the comparability.

Key findings:

1. The vast majority of responding Members do not require any non-preferential proof of origin for import.
2. Some Members use non-preferential certificate of origin for Customs Valuation purpose, which is not supported under WTO Agreement on Customs Valuation. This approach appears to imply inconsistency with international standards.
3. Certificates of origin appear to be causing some extra costs in doing business with certain countries. The average of the issuing fees charged by the Chamber of Commerce was over 30 US dollars.

¹ The reply from the European Union is counted as 27, which was the number of EU Members States at the time of the survey.

² The previous survey results are compiled in Doc. OC0067, OC0084 and OC0104 of the Technical Committee on Rules of Origin.

2.1. Indication of non-preferential origin

Indication of origin is generally understood to be a simple mention of the name of the country of origin or the corresponding code. Mere indication differs from a declaration of origin made on an invoice or other commercial document.

For the majority of the responding Members, i.e. 59 Members (89%), indication of origin on the import declaration is obligatory. On the other hand, only 18 Members (27%) require origin to be indicated on the export declaration. Moreover, only 9 Members (14%) require the indication of origin on the invoice. In terms of the indication of origin on the goods or packages, 4 Members (6%) stated that it is obligatory.

The result of the survey appears to show that the indication of origin is obligatory in almost all the Members for import, and this is done mostly on the import declaration.

2.2. Requirement of proof³ of origin at import for non-preferential purposes

In light of the Revised Kyoto Convention (RKC), it is fundamental for today's Customs administration to require only those documents that are necessary for proper Customs purposes⁴. In particular, with regard to the requirement of documentary evidence of origin, the following provisions are included in Chapter 2 of Specific Annex K to the Revised Kyoto Convention as a Recommended Practice:

2. Recommended Practice

Documentary evidence of origin should be required only when it is necessary for the application of preferential Customs duties, of economic or trade measures adopted unilaterally or under bilateral or multilateral agreements or of measures adopted for reasons of health or public order.

5. Recommended Practice

Documentary evidence from the competent authorities of the country of origin should be required only in cases where the Customs of the country of importation have reasons to suspect fraud.

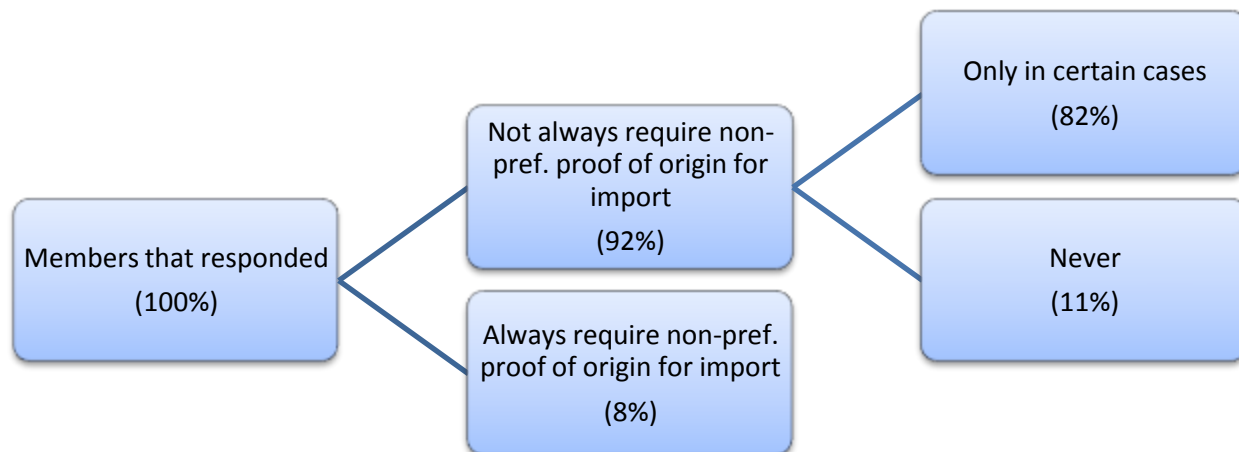
These Recommended Practices emphasises that the Customs authority in the importing country should only require the documentary proofs of origin only when necessary for certain reasons. The results of the survey are analysed with these provisions as a basis.

³ "Proof of origin" which is used in the questionnaire is a generalized description and there is no established international definition. In this document, "proof of origin" is regarded as equivalent to and used interchangeably with the term "documentary evidence of origin" as defined in Chapter 2 of Specific Annex K to the Revised Kyoto Convention: "*documentary evidence of origin*" means a certificate of origin, a certified declaration of origin or a declaration of origin.

⁴ General Annex, Chapter 3, **3.16. Standard**: *In support of the Goods declaration the Customs shall require only those documents necessary to permit control of the operation and to ensure that all requirements relating to the application of customs law have been complied with.*

The overview of the responses on the requirement of non-preferential proof of origin for import is shown in the chart below.

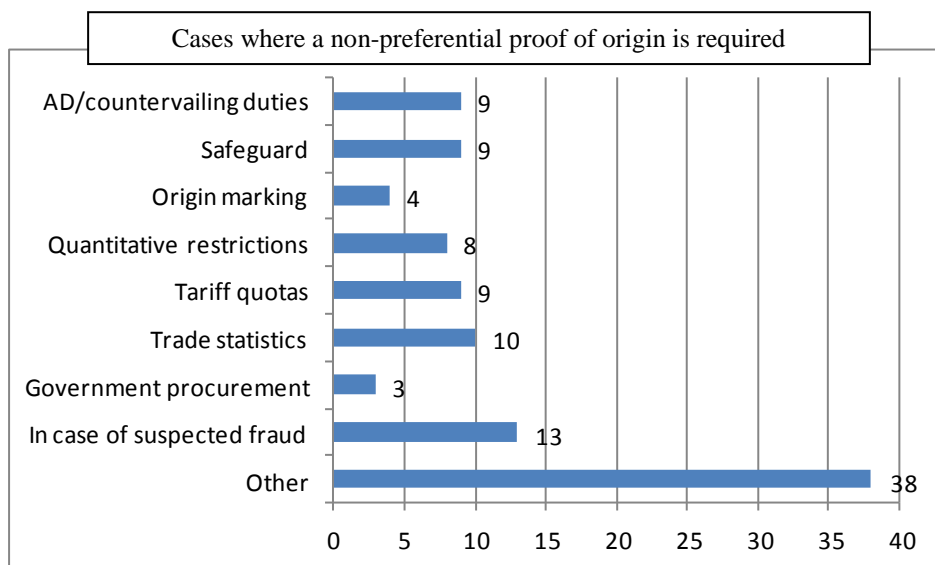
Only a small portion of the responding Members (8%) always require a non-preferential proof of origin for all imports. Therefore it appears that most of the Members operate in a manner consistent with the Recommended Practices, despite the fact that there are only a small number of Contracting Parties bound by this Specific Annex.



Non-preferential proof of origin required in certain cases only

61 Members (92%) indicated that a non-preferential proof of origin is not always mandatory for all import. 53 Members (80%) raised one or more circumstances where they require a proof of origin for non-preferential purposes.

In the questionnaire, there were 8 choices and an 'other' column with some lines to describe any other details. The multiple choices basically follow the coverage of non-preferential rules of origin as provided in Paragraph 2, Article 1 of the WTO Agreement on Rules of Origin.



* The total number exceeds the number of responding Members because it was possible to tick more than one choice.

In terms of the cases listed in the WTO Agreement, there seems to be no clear trend in which case the Members require a non-preferential proof of origin.

As for the details described under 'other', most of them mentioned that it was on a case-by-case basis, and that it was up to the Customs authorities to decide whether a non-preferential proof of origin would be requested.

Non-preferential proof of origin never required

8 Members (12%) responded that they never require a proof of origin for non-preferential purposes. 5 of them did not tick any of the choices where they might require a proof of origin, and 3 of them expressly stated that they never require a non-preferential proof of origin for import.

Non-preferential proof of origin always required

5 Members (8%) always require a proof of origin for all imports. The majority of these Members are in the Middle East and African regions. These Members require either a certificate of origin or a declaration of origin certified by an authority. Among them, 2 Members indicated that they also accept the declaration of origin on a commercial invoice by the exporter.

As for the reason to require the proof of origin, 2 Members stated that it was for Customs Valuation purposes. Another 2 Members stated that it was for duty purposes, without clearly explaining how the proof would support the collection of duty. The other reasons pointed out are: consumer protection, intellectual property rights protection, risk management profiling, application of quotas.

2.3. Types of non-preferential proof of origin

Chapter 2 of RKC Specific Annex K provides the definitions of three types of documentary evidence of origin. The definitions are as follows:

"certificate of origin" means 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. This certificate may also include a declaration by the manufacturer, producer, supplier, exporter or other competent person;

"certified declaration of origin" means a "declaration of origin" certified by an authority or body empowered to do so;

"declaration of origin" means an appropriate statement as to the origin of the goods made, in connection with their exportation, by the manufacturer, producer, supplier, exporter or other competent person on the commercial invoice or any other document relating to the goods;

The multiple-choice question followed the three types of documentary evidence of origin provided in the RKC.

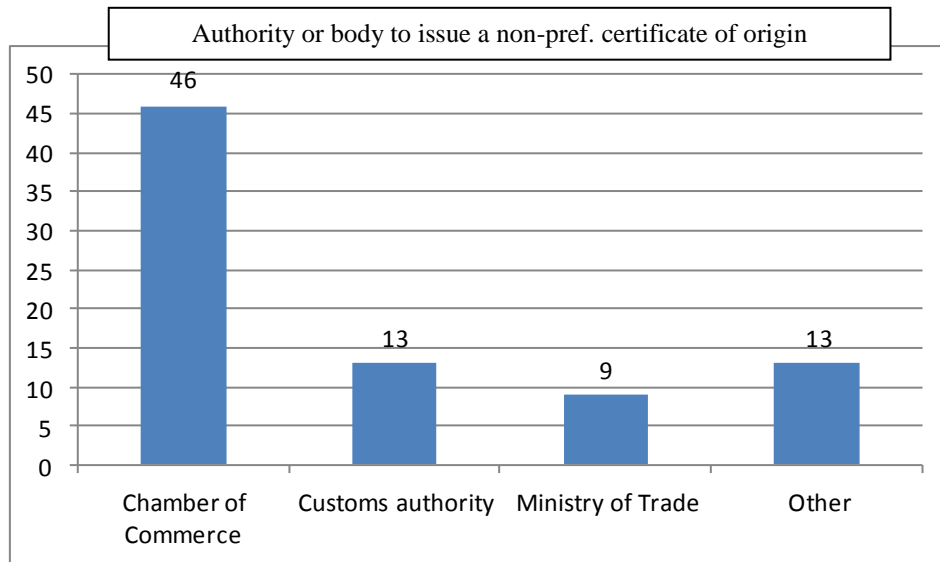
Out of the three types of non-preferential proof of origin, the certificate of origin was the dominant type. 51 Members (77%) indicated that a certificate of origin may be used. A certified declaration of origin was used in 12 Members (18%), while 11 Members (17%) accepted the declaration of origin.

2.4. Authority or body empowered to issue a non-preferential certificate of origin

The Chamber of Commerce appears to be the leading issuer of non-preferential certificates of origin. 46 Members (70%) indicated the Chamber of Commerce as issuer of non-preferential certificate of origin.

On the other hand, 13 Members (20%) stated that the Customs authority issues non-preferential certificates of origin, and for 9 Members (14%) the Ministry of Trade is the issuer. As for the Members that indicated other ministries and government agencies as the issuer, the typical ones are those ministries in charge of industry, agriculture or fisheries. Also for some Members, private entities such as the association of manufacturers or exporters are empowered to issue non-preferential certificates of origin.

Although the Chamber of Commerce seems to be the predominant issuer of non-preferential certificates of origin, it is worth noting that for 7 Members (11%), the Chamber of Commerce shares the competence of issuance with government agencies such as Customs and other related ministries.



* The total number exceeds the number of responding Members because it was possible to tick more than one choice.

2.5. Cost of issuance of a certificate of origin

Out of the responding Members, 50 Members provided the cost of issuing a certificate of origin. The questionnaire asked the cost in US dollars (USD).

13 Members provided the cost for the Customs or other government agencies to issue a certificate of origin. For 7 Members among them, it was free of cost. For the others, it ranged from 1 USD to 9 USD.

40 Members indicated the cost of issuance by the Chamber of Commerce. While most of the Members mentioned the exact cost or their own average cost, there was a Member that indicated the minimum cost being 20 USD and the maximum 450 USD. If the minimum amount is regarded as the response of this Member, the range of the issuance cost by Chamber of Commerce would be from 1.50 USD to 50.00 USD, and the average would be 34.23 USD.

2.6. Verification of non-preferential proofs of origin

A proof of origin is verified when there is reason to doubt its authenticity or validity. Verification may also be conducted on a random basis. In line with Chapter 3 of RKC Specific Annex K, the questionnaire is primarily based on the verification conducted through administrative cooperation between the authorities of the importing and exporting country.

45 Members (68%) indicated that they provide origin information to the requesting Customs administrations or other administrations. Such provision of information through administrative cooperation may be based on several international frameworks. 31 Members indicated that it was based on a bilateral agreement.

2.7. Findings on the use of non-preferential proofs of origin

The result of the survey shows that the vast majority of responding Members do not require a non-preferential certificate of origin for all imports. Thus, although the review of the RKC Specific Annex K on rules of origin has been pending for quite a long time, the principles laid down in some of the provisions are in fact valid and being a *de facto* standard in the operations of the Members.

With regard to those Members that always require a proof of origin for all imports, some responses appear to imply inconsistency with international standards. In particular, some Members indicated that it is mandatory to submit a non-preferential certificate of origin for all imports for the reason of Customs Valuation, which is not supported under the WTO Agreement on Custom Valuation.

Under the WTO Agreement on Customs Valuation, the primary basis for Customs Valuation is the transaction value with adjustments as appropriate. The transaction value and the adjustments can only be supported by commercial documents, not by a proof of origin. Therefore, although the country of origin may be one of the important elements to trigger certain doubts on the declared value of goods, it appears theoretically peculiar that some Members require a non-preferential certificate of origin, which itself is not directly referring to the financial flow between a buyer and a seller, as one of the primary documents to support Customs Valuation.

Although only required for import into a few countries, a certificate of origin appears to be causing some extra costs in doing business with certain countries. The average of the issuing fees charged by the Chamber of Commerce was over 30 US dollars. While the certificate of origin issued by the Chamber of Commerce continues to be the leading type of non-preferential proofs of origin, it is noteworthy that it incurs extra cost for trade, compared to the case where the government authorities issues the certificate of origin or where no certificate is required.

3. CERTIFICATION OF ORIGIN IN FREE TRADE AGREEMENTS

With a view to highlighting the current situation regarding the certification procedures of preferential origin in force around the world, this part of the study focuses on the free trade agreements (FTA) entered into force in the last two decades, from 1994 to 2013. The Secretariat mainly used the WCO Origin Database to collect the necessary information.

The provisions related to origin certification in the selected 149 FTAs⁵ that entered into force during this period were compared. The list of agreements is included as Annex III hereto.

Key findings:

4. More than half of the FTAs studied introduce a kind of self-certification of origin, i.e. approved exporter, fully exporter-based certification, or importer-based system.
5. The authorized exporter system is mainly used in the FTAs involving one or more European countries, while the fully exporter-based certification system is typically utilized in the FTAs by countries in the Americas.
6. Intra-African and intra-Asian agreements appear to prefer the certification of origin by competent authorities.

3.1. Types of preferential origin certification systems⁶

A set of rules of origin in an FTA normally includes provisions on the proof of origin to be used and the procedures for the issuance of proofs of origin and presentation of such proof to the Customs authority of the importing country to support the claim for preferential tariff treatment. Various types of certification systems are observed in different FTAs.

Descriptions in the Comparative Study – EU and NAFTA models

Two different preferential origin certification approaches are explained in the WCO's Comparative Study on Preferential Rules of Origin. The Comparative Study summarises the characteristics of the certification approaches in the European FTAs and in NAFTA as follows:

The competent authorities in Europe are directly or indirectly involved in the issuing of certificates of origin through the authentication of certificates or the authentication of

⁵ First, a list of trade agreements in the world was retrieved through the WTO RTA database. 217 agreements were notified to the WTO as entered into force during the period from 1994 to 2013. From the 217 notifications, irrelevant ones such as a mere accession of a country to an existing agreement and the agreements that were unable to retrieve comparable information through the WCO Origin Database were excluded.

⁶ The RKC's definitions on "documentary evidence of origin" and its sub-categories contained in Specific Annex K do not appear to be useful when examining the different approaches on origin certification taken by various FTAs. It is difficult to draw a clear line between the three types of "documentary proof of origin". In the RKC definitions, the "certificate of origin" may include "declaration of origin" as its sub-set. Also, there seems to be less importance to distinguish between "certified declaration of origin" and first half of the definition on "certificate of origin". In both cases, the authority or body empowered to certify is involved in the issuance of the documentary evidence of origin, which should entail relatively equal amount of work load to the players involved in trade.

approved exporters who are authorized by the customs authorities of the exporting country to issue the proof of origin themselves without direct authentication by the customs authorities (invoice declarations irrespective of the value of the consignments).

NAFTA certificate of origin are issued on the basis of self-certification by the exporter / producer and NAFTA certificates do not need to be authenticated by a competent authority.

Approved exporter as an exception to the certificate of origin⁷

Corresponding to the European model, the first type to be considered in the following study can be described to have 2 main features: 1) a certificate of origin shall be issued or authenticated by the competent authority, and 2) exporters authorized by the competent authority, i.e. approved exporters, are allowed to make declarations of origin. Hereinafter, this type is referred to as the approved exporter system.

Fully exporter-based certification and importer-based certification systems

The distinct characteristic of the NAFTA model certification system is that authorities are never involved in the issuance of proofs of origin. There are sub-categories to this type. In the NAFTA type, exporters shall sign a certificate of origin. In some agreements, the importer bears the responsibility to prove the originating status of goods to the Customs of the importing country. Hereinafter, the former is referred to as the fully exporter-based certification system, and the latter is referred to as the importer-based system.

Certificate of origin issued by competent authority⁸ vs. self-certification

In some agreements, only the competent authorities are allowed to issue or authenticate a proof of origin, which is normally a certificate of origin in a prescribed format.

The former three types are grouped together as self-certification systems, since they offer the possibility of issuing a proof of origin by the traders themselves, vis-a-vis the conventional system where the competent authorities must always intervene for the issuance of a preferential proof of origin.

3.2. Proportion of certification systems around the world

100 out of the 149 FTAs studied (67.1%) introduce a kind of self- certification, which are either approved exporter, fully exporter-based certification, or importer-based system.

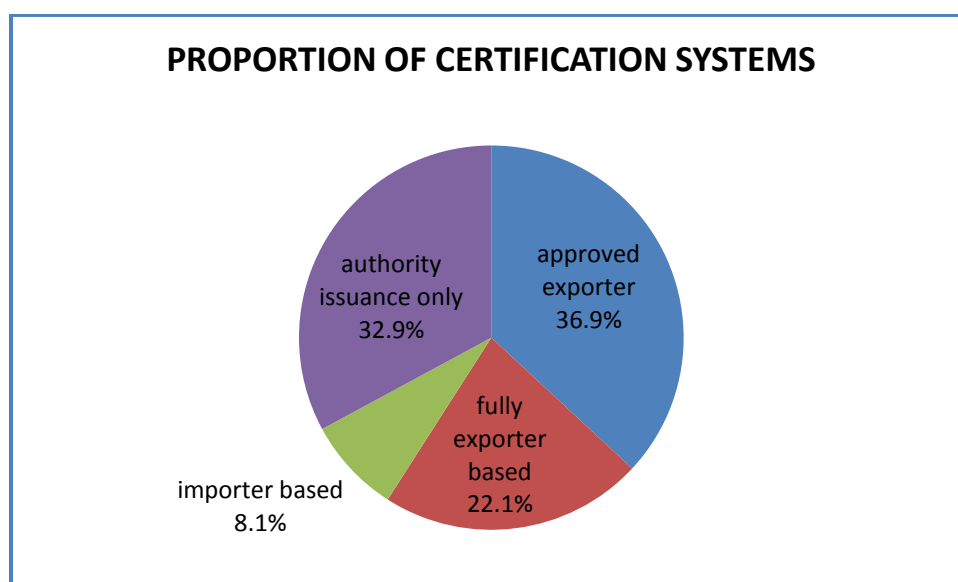
⁷ In EU-Korea FTA, declaration of origin made by approved exporter is the only proof of origin, and competent authority does not issue a proof of origin. However, for the sake of categorization, EU-Korea is counted as this type.

⁸ Presumably, this type may be considered as the most traditional method of preferential origin certification. This can partly be described by the fact that the Generalized Systems of Preference (GSP) granted by some developed countries has long been taking, and still continues to take, this approach. However, in the EU GSP legislation, the “registered exporter” system will be introduced from 2017. The GSP Form A will no longer be used from then on. An exporter who wishes to export to the EU using GSP preference shall register with the competent authority in each beneficiary country. Then the exporter makes an “origin statement” on the invoice or other commercial documents which would serve as a proof of origin.

Looking at the breakdown of the kinds of self-certification, 55 out of the FTAs studied (36.9%) require preferential certificates of origin to be issued by competent authorities, but provide for the option of origin declarations by approved exporters. In most FTAs of this type, Customs is the competent authority that issues the certificate of origin or in charge of the authentication of approved exporters.

33 agreements (22.1%) have the fully exporter based certification, while 12 agreements (8.1%) have an importer-based system. In total, in 45 agreements out of all FTAs studied (30.2%), authorities are never involved in the issuance of certificates of origin.

In 49 out of the FTAs studied (32.9%), only the competent authorities are allowed to issue preferential certificates of origin. In this type, there seem to be no clear trend on the issuer of certificates of origin. The issuer could be Customs, trade ministries, or delegated private bodies.



3.3. Distribution of origin certification systems by region

The approved exporter system is utilized mostly in the agreements involving one or more countries in the Europe and Mediterranean region. Out of the 55 agreements with an approved exporter system, 37 agreements are concluded among the countries within the Euro-Med region. Out of the 16 inter-regional agreements with this type of certification system, 14 agreements have one or more Euro-Med region country as a contracting party to those agreements. Therefore, in total, 51 out of the 55 agreements, i.e. 93%, with approved an exporter system are the agreements involving the Euro-Med region.

The fully exporter based certification system is typically found in the trade agreements in the Americas Region. Although not as significant compared to the association between the approved exporter system and the Euro-Med region, out of the 34 agreements with a fully exporter based certification system, 14 agreements are concluded among countries within the American continents. Out of the 14 inter-regional agreements with this type of certification system, 10 agreements have one or more countries of the Americas as a contracting party to

the agreement. Thus, 24 out of the 34 agreements of this type, i.e. 71%, can be considered as agreement involving the countries of the Americas.

Regarding the importer-based certification system, it is only found in the agreements to which the United States is a party, with the exception of NAFTA.

While the authority issuance-type of certification system can be found in all areas of the world, it appears to be the predominant type of certification system in Africa and Asia. All 4 intra-African agreements have this type of certification system. As for Asia, 31 out of the 36 intra-Asian agreements (86%) take this certification type. All 9 inter-regional agreements with this certification type have an Asian country as a contracting party.

	Total	Intra Euro-med	Intra America	Intra Africa	Intra Asia	Inter region	Inter-regional FTAs
Approved exporter	55	<u>37</u>	2		0	16	<u>EU-South Africa; EU-Mexico; EFTA-Mexico; EU-Chile; EFTA-Chile; EFTA-SACU; EU-CARIFORUM; Japan-Switzerland; Turkey-Chile; EU-Korea; EFTA-Peru; Korea-Peru; Japan-Peru; EU-Colombia and Peru; Turkey-Mauritius; EU-Central America</u>
Fully exporter based	33	0	<u>14</u>	0	5	14	<u>Canada-Israel; Israel-Mexico; EFTA-Singapore; Korea-Chile; TPSEP; Panama-Singapore; EFTA-Korea; Australia-Chile; EFTA-Canada; Peru-Singapore; EFTA-Hong Kong China; Canada-Jordan; Korea-Turkey; Costa Rica-Singapore</u>
Importer based	12	0	5	0	0	7	<u>US-Jordan; US-Singapore; US-Australia; US-Bahrain; US-Morocco; US-Oman; US-Korea</u>
Authority issuance only	49	2	3	4	<u>31</u>	9	<u>Jordan-Singapore; Japan-Mexico; Chile-China; Chile-India; Chile-Japan; MERCOSUR-India; Peru-China; China-Costa Rica; Chile-Malaysia</u>
Total	149	39	24	4	36	46	

Questionnaire
on the establishment and control of non-preferential Origin

A. Indication of non-preferential origin

(1) In the case of non-preferential trade, is it obligatory to indicate the origin of the goods?

YES	NO
<input type="checkbox"/>	<input type="checkbox"/>

(2) If yes, how is origin indicated?

On the import declaration.....	<input type="checkbox"/>
On the export declaration.....	<input type="checkbox"/>
On the invoice	<input type="checkbox"/>
On the good or packaging (marking)	<input type="checkbox"/>

Other (e.g., simplified Customs procedures or electronic data)

(3) If no, how do you determine the country of origin of the goods?

B. Proof of non-preferential origin

(1) Is proof of origin always mandatory?

	YES	NO
For imports only.....	<input type="checkbox"/>	<input type="checkbox"/>
For exports only.....	<input type="checkbox"/>	<input type="checkbox"/>

(2) If yes, for what reasons?

(3) If no, in which cases is proof of origin required? *

Existence of anti-dumping and countervailing duties	<input type="checkbox"/>
Safeguard measures	<input type="checkbox"/>
Origin marking	<input type="checkbox"/>
Quantitative restrictions	<input type="checkbox"/>
Tariff quotas	<input type="checkbox"/>
Trade statistics	<input type="checkbox"/>
Government procurement	<input type="checkbox"/>
Post-clearance presentation of proof of origin in case of suspected fraud	<input type="checkbox"/>

Other cases (please specify)

* Several cases may be indicated

(4) What types of non-preferential proof of origin may be used in your country? * **

Indication of origin alone on the Customs declaration is sufficient
 (geographical name or numeric code)

Certificate of origin.....

Declaration of origin on the invoice certified by an authority

Declaration of origin on the invoice or any
 other document produced by the exporter

Other (please specify).....

(5) In your country are there cases where the requirement to present proof of origin is waived? If yes, please give particulars

For travellers

For items sent from one individual to another

For small commercial importations.....

Other (please specify).....

(6) In your country which authority or body* issues a certificate of origin?

The Chamber of Commerce

The Customs authority

The Ministry of Trade

Another ministry or agency (please indicate).....

*If several authorities or bodies can issue certificate of origin, please indicate:

(7) If possible, please indicate the cost (in US dollars) of issuing a certificate of origin.

* Several cases may be indicated

** Attach an example or photocopy, if possible

C. Verifying proof of non-preferential origin

- (1) In which cases do you ask the relevant authorities of the exporting country for post clearance control of proof of non-preferential origin?

For reasons of doubts about the authenticity of the proof of origin

For reasons of doubts on the accuracy of information transmitted
(doubts about compliance with the Rules of Origin)

Randomly

- (2) Do you provide origin information to requesting Customs administrations or other administrations?

YES NO

- (3) If yes, on what basis?

Principle of reciprocity set out in the Kyoto Convention

Bilateral agreements

Other

Please provide us with any other information that you consider to be helpful to our survey. Where applicable, please indicate references to the legal instruments.

LIST OF MEMBERS THAT REPLIED TO THE QUESTIONNAIRE

Algeria
Angola
Azerbaijan
Belarus
Belize
Benin
Bolivia
Cape Verde
Chile
Colombia
Costa Rica
Croatia
Democratic Republic of
the Congo
Egypt

European Union
Hong Kong, China
Israel
Japan
Jordan
Kenya
Latvia
Lesotho
Mexico
Moldova
Montenegro
New Zealand
Nicaragua
Norway
Russian Federation

Sao Tome and Principe
Serbia
Seychelles
Singapore
South Africa
Swaziland
Switzerland
Thailand
Tonga
Tunisia
Turkey
Uruguay

LIST OF TRADE AGREEMENTS⁹ COMPARED

RTA Name	Date of entry into force	C/O + Approved exporter	Exporter-based	Importer-based	Authority issuance only	Relevant articles in FTA
North American Free Trade Agreement (NAFTA)	1-Jan-94		✓			Art. 501
Melanesian Spearhead Group (MSG)	1-Jan-94				✓	Annex I para. 6
Common Market for Eastern and Southern Africa (COMESA)	8-Dec-94				✓	Protocol Rule 10
Commonwealth of Independent States (CIS)	30-Dec-94				✓	Attachment rule 11
Costa Rica - Mexico	1-Jan-95		✓			Art. 6-02
Faroe Islands - Switzerland	1-Mar-95	✓				Art. 16, 17, 22(1)
South Asian Preferential Trade Arrangement (SAPTA)	7-Dec-95				✓	Annex 3 Rule 7
EU - Turkey	1-Jan-96	✓				Art. 14, 15, 19(1)
EU - Faroe Islands	1-Jan-97	✓				Art. 16, 17, 22(1)
Canada - Israel	1-Jan-97		✓			Art. 5.1
Turkey - Israel	1-May-97	✓				Art. 16, 17, 22(1)
EU - Palestinian Authority	1-Jul-97	✓				Art. 16, 17, 22(1)
Canada - Chile	5-Jul-97		✓			Art. E-01
EU - Tunisia	1-Mar-98	✓				Art. 17, 18, 22
Mexico - Nicaragua	1-Jul-98		✓			Art. 7-02
EFTA - Palestinian Authority	1-Jul-99	✓				Art. 16, 17, 21(1)
Chile - Mexico	1-Aug-99		✓			Art. 5-02
EFTA - Morocco	1-Dec-99	✓				Art. 16, 17, 22(1)
West African Economic and Monetary Union (WAEMU)	1-Jan-00				✓	Annex Art. 9

⁹ The names of agreements and the date of entry into force are taken from the WTO RTA Database.

Annex III

EU - South Africa	1-Jan-00	✓		Art. 14, 15, 19(1)
EU - Morocco	1-Mar-00	✓		Art. 16, 17, 22(1)
EU - Israel	1-Jun-00	✓		Art. 17, 18, 22(1)
Israel - Mexico	1-Jul-00		✓	Art. 4-02
EU - Mexico	01-Jul-2000	✓		Art. 15, 16, 20(1)
East African Community (EAC)	07-Jul-2000			✓ Annex III Rule 12
Turkey - Former Yugoslav Republic of Macedonia	1-Sep-00	✓		Art. 16, 17, 22(1)
Southern African Development Community (SADC)	1-Sep-00			✓ Annex I Rule 9
New Zealand - Singapore	1-Jan-01		✓	Art. 5 para. 4
EU - Former Yugoslav Republic of Macedonia	01-Jun-2001	✓		Art. 16, 17, 21(1)
EFTA - Mexico	1-Jul-01	✓		Art. 16, 17, 21(1)
Ukraine - Former Yugoslav Republic of Macedonia	5-Jul-01			✓ Art. 15, 16
Dominican Republic - Central America	4-Oct-01		✓	Art. 4.21
India - Sri Lanka	15-Dec-01			✓ Annex C Rule 11
US - Jordan	17-Dec-01		✓	Annex 2.2 Art. 10
EU - Jordan	1-May-02	✓		Art. 16, 17, 22(1)
EFTA - Former Yugoslav Republic of Macedonia	1-May-02	✓		Art. 16, 17, 22(1)
EFTA - Jordan	1-Sep-02	✓		Art. 16, 17, 22(1)
Canada - Costa Rica	1-Nov-02		✓	Art. V.1
Japan - Singapore	30-Nov-02			✓ Art. 29, 31
EFTA - Singapore	1-Jan-03		✓	Art. 16, 17
EU - Chile	01-Feb-2003	✓		Art. 15, 16, 20(1)
EU - Lebanon	1-Mar-03	✓		Art. 16, 17, 21(1)
Pacific Island Countries Trade Agreement (PICTA)	13-Apr-03			✓

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India - Afghanistan	13-May-03			✓	Annex C Rule 11
Turkey - Bosnia and Herzegovina	1-Jul-03	✓			Art. 15, 16, 21
Singapore - Australia	28-Jul-03			✓	Art. 11
US - Singapore	1-Jan-04			✓	Art. 3.13
US - Chile	1-Jan-04			✓	Art. 4.12, 4.13
Korea, Republic of - Chile	1-Apr-04		✓		Art. 5.2
EU - Egypt	1-Jun-04	✓			Art. 16, 17, 22(1)
Mexico - Uruguay	15-Jul-04			✓	Art. 5-02
EFTA - Chile	1-Dec-04	✓			Art. 15, 16, 21
Thailand - Australia	1-Jan-05			✓	Art. 408, 410
US - Australia	1-Jan-05			✓	Art. 5.12
ASEAN - China	01-Jan-2005			✓	Annex 3 Rule 12
Japan - Mexico	1-Apr-05			✓	Art. 39, 40
EFTA - Tunisia	1-Jun-05	✓			Art. 16, 17, 22(1)
Pakistan - Sri Lanka	12-Jun-05			✓	Annex C Rule 12
Turkey - Tunisia	1-Jul-05	✓			Art. 16, 17, 22(1)
Thailand - New Zealand	1-Jul-05		✓		Art. 4.5
India - Singapore	1-Aug-05			✓	Annex 3B Rule 1, 12
Jordan - Singapore	22-Aug-05			✓	Art. 3.13
EU - Algeria	1-Sep-05	✓			Art. 16, 17, 22(1)
Turkey - Morocco	1-Jan-06	✓			Art. 17, 18, 22
US - Morocco	1-Jan-06			✓	Art. 5.10
South Asian Free Trade Agreement (SAFTA)	1-Jan-06			✓	Annex B Art. 1, 12
Dominican Republic - Central America - United States Free Trade Agreement (CAFTA-DR)	1-Mar-06			✓	Art. 4.16
Korea, Republic of - Singapore	2-Mar-06			✓	Art. 5.2
Trans-Pacific Strategic Economic Partnership	28-May-06		✓		Art. 4.13

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Japan - Malaysia	13-Jul-06		✓	Art. 39, 40
Panama - Singapore	24-Jul-06	✓		Art. 4.6
US - Bahrain	1-Aug-06		✓	Art. 4.10
EFTA - Korea, Republic of	1-Sep-06	✓		Art. 15, 16
Chile - China	01-Oct-2006		✓	Art. 30
EU - Albania	01-Dec-2006	✓		Art. 16, 17, 22(1)
Turkey - Syria	1-Jan-07	✓		Art. 16, 17, 22(1)
EFTA - Lebanon	1-Jan-07	✓		Art. 16, 17, 22(1)
Egypt - Turkey	1-Mar-07	✓		Art. 16, 17, 22(1)
Central European Free Trade Agreement (CEFTA) 2006	1-May-07	✓		Art. 16, 17, 22(1)
Pakistan - China	01-Jul-2007		✓	Art. 23
East African Community (EAC) - Accession of Burundi and Rwanda	1-Jul-07		✓	Annex III Rule 12
EFTA - Egypt	1-Aug-07	✓		Art. 16, 17, 22(1)
Chile - India	17-Aug-07		✓	Annex C Art. 14
Chile - Japan	3-Sep-07		✓	Art. 43, 44
Japan - Thailand	1-Nov-07		✓	Art. 39, 40
EU - Montenegro	01-Jan-2008	✓		Art. 16, 17, 22(1)
Pakistan - Malaysia	1-Jan-08		✓	Art. 32
Panama - Chile	7-Mar-08	✓		Art. 4.14
Turkey - Albania	1-May-08	✓		Art. 16, 17, 22(1)
EFTA - SACU	1-May-08	✓		Art. 14, 15, 19(1)
EU - Bosnia and Herzegovina	1-Jul-08	✓		Art. 16, 17, 22(1)
Japan - Indonesia	1-Jul-08		✓	Art. 40, 41
Brunei Darussalam - Japan	31-Jul-08		✓	Art. 36, 37
China - New Zealand	1-Oct-08		✓	Art. 33, 34
Turkey - Georgia	1-Nov-08	✓		Art. 16, 17, 22(1)
EU - CARIFORUM States EPA	1-Nov-08	✓		Art. 16, 17, 21(1)
ASEAN - Japan	1-Dec-08		✓	Annex 4 Rule 2, 3

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Japan - Philippines	11-Dec-08		✓	Art. 40, 41
China - Singapore	1-Jan-09		✓	Art. 27, 28
US - Oman	1-Jan-09		✓	Art. 4.10
US - Peru	1-Feb-09		✓	Art. 4.15
Peru - Chile	1-Mar-09		✓	Art. 4.9 para. 6
Australia - Chile	6-Mar-09	✓		Art. 4.16
MERCOSUR - India	1-Jun-09		✓	Art. 14
EFTA - Canada	1-Jul-09		✓	Art. 16, 17
Peru - Singapore	1-Aug-09		✓	Art. 5.14
Canada - Peru	1-Aug-09		✓	Art. 401
Japan - Switzerland	1-Sep-09	✓		Annex 2 Art. 15, 16, 19
Japan - Viet Nam	1-Oct-09		✓	Annex 3 Rule 2
India - Nepal	27-Oct-09		✓	
Colombia - Northern Triangle (El Salvador, Guatemala, Honduras)	12-Nov-09		✓	Art. 5.2
Panama - Nicaragua (Panama - Central America)	21-Nov-09		✓	Art. 5.02
Korea, Republic of - India	1-Jan-10		✓	Art. 4.2
ASEAN - Australia - New Zealand	1-Jan-10		✓	Chapter 3 Art. 15
ASEAN - India	1-Jan-10		✓	Annex 2 Rule 13
ASEAN - Korea, Republic of	01-Jan-2010		✓	Annex 3 Rule 15
EU - Serbia	1-Feb-10	✓		Art. 16, 17, 22(1)
Turkey - Montenegro	1-Mar-10	✓		Art. 16, 17, 22(1)
Peru - China	1-Mar-10		✓	Art. 38
New Zealand - Malaysia	1-Aug-10		✓	Annex 3 Art. 1
Turkey - Serbia	1-Sep-10	✓		Art. 16, 17, 22(1)
EFTA - Albania	1-Nov-10	✓		Art. 16, 17, 22(1)
Hong Kong, China - New Zealand	1-Jan-11		✓	Art. 15, 16
Turkey - Jordan	1-Mar-11	✓		Art. 16, 17, 22(1)
Turkey - Chile	1-Mar-11	✓		Art. 15, 16, 20

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India - Malaysia	1-Jul-11		✓	Art. 3.13
EU - Korea, Republic of	1-Jul-11	✓		Art. 15, 16, 17
EFTA - Peru	1-Jul-11	✓		Art. 15, 16, 20
India - Japan	1-Aug-11		✓	Annex 3 Section 2, 3
Peru - Korea, Republic of	1-Aug-11	✓		Annex 4A Rule 1, 2, 4
China - Costa Rica	1-Aug-11		✓	Art. 37
Canada - Colombia	15-Aug-11		✓	Art. 401
Peru - Mexico	1-Feb-12		✓	Art. 4.18
Chile - Malaysia	25-Feb-12		✓	Art. 4.14
Japan - Peru	1-Mar-12	✓		Art. 53, 54, 57
Korea, Republic of - US	15-Mar-12		✓	Art. 6.15
Panama - Peru	1-May-12	✓		Art. 3.15, 3.16, 3.17
US - Colombia	15-May-12		✓	Art. 4.15
EFTA - Ukraine	1-Jun-12	✓		Art. 17, 23
EFTA - Hong Kong, China	1-Oct-12		✓	Art. 12, 14
Canada - Jordan	1-Oct-12		✓	Art. 5-1
Chile - Nicaragua (Chile - Central America)	19-Oct-12		✓	Art. 5.02
US - Panama	31-Oct-12		✓	Art. 4.15
Malaysia - Australia	1-Jan-13		✓	Art. 3.15, 3.16
Ukraine - Montenegro	1-Jan-13	✓		Art. 16, 17, 22(1)
EU - Colombia and Peru	1-Mar-13	✓		Art. 15, 16, 20
Canada - Panama	1-Apr-13		✓	Art. 4.02
Korea, Republic of - Turkey	1-May-13		✓	Art. 16
Costa Rica - Peru	1-Jun-13	✓		Art. 3.15,3.16,3.37
Turkey - Mauritius	1-Jun-13	✓		Art. 16, 21(1)
Costa Rica - Singapore	1-Jul-13	✓		Art. 4.12
EU - Central America	1-Aug-13			Art. 14,15,19
