World Customs Organization

Study on Origin Determination of Remanufactured and Recycled Goods

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Abstract

This paper reviews existing rules of origin[1] and practices related to preferential treatment for remanufactured and recycled goods. The increasing importance of sustainable consumption and production has prompted growing interest in remanufactured and recycled goods. However, these goods often face market barriers, including lower demand, higher costs, and inadequate policy support. The importance of environmental sustainability and resource conservation has led to greater interest in the circular economy, where waste reduction, reuse, remanufacturing and recycling are paramount. Circular economy business models often rely on reverse supply chains and reverse logistics to close material loops, such as recycling waste and scrap into secondary raw materials, and extending product life by promoting direct reuse, repair, refurbishment and remanufacturing. This research was conducted by the WCO Secretariat in collaboration with interested WCO Members.

Such activities can extend beyond borders and may require the transboundary movement of end-of-life products to achieve economies of scale. At the same time, recent developments in trade in waste and scrap have mainly focused on strengthening transboundary controls. These include import bans on certain categories of waste and scrap introduced in some countries, as well as the plastics and e-waste amendments to the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal.[2] Recycled and remanufactured goods play a vital role in this paradigm shift, offering significant environmental benefits, including reduced greenhouse gas emissions, conservation of raw materials, and decreased waste disposal.

Key Terms: Rules of Origin – Circular Economy – Preferential Treatment – Remanufactured Goods – Recycled Goods – Sustainable Consumption and Production (SCP) – Reverse Supply Chains/Reverse Logistics – Transboundary Movement of Waste – Basel Convention – Environmental Sustainability – Resource Conservation – End-of-Life Products – Market Barriers

1. Introduction

1.1. Background

Global trade in goods across the world is a key enabler of the globalization of a circular[3] economy. It can play a pivotal role in accelerating the transition to a circular economy by facilitating access to global value chains, where the flows of end-of-life materials and products can be more connected to circular infrastructures.

The United Nations Sustainable Development Goals (SDGs), introduced in 2015,[4] identify the circular economy as an essential strategy for achieving various targets, notably, SDG 9 (Infrastructure, Industry, and Innovation) and SDG 12 (Responsible Consumption and Production). As the circular economy gains momentum, Customs administrations are playing – and are expected to continue playing – an increasingly pivotal role in regulating and facilitating trade flows of circular goods (such as remanufactured and recycled products).

The primary causes of the triple environmental threat of climate change, pollution and biodiversity loss are unsustainable production, con-

[1] The International Convention on the Simplification and Harmonization of Customs Procedures (the "Kyoto Convention", which entered into force in 1974) defines rules of origin as "specific provisions, developed from principles established by national legislation or international agreements applied by a country to determine the origin of goods". (Annex D, currently Annex K to the Revised Kyoto Convention (RKC).)

[2] Shunta Yamaguchi, 2022/02, *Securing reverse supply chains for a resource efficient and circular economy*, OECD Trade and Environment Working Papers, page 2.

[3] The circular economy is an alternative to the traditional linear economy (i.e. make, use, and dispose), in which one keeps resources in use for as long as possible, extracts the maximum value from them while in use, then recovers and regenerates products and materials at the end of each product service life.

[4] https://sdgs.un.org/goals

sumption, and disposal of resources worldwide. The introduction of an inclusive circular economy which aims to achieve the absolute decoupling of resource use and environmental impact from equitable economic prosperity and human development has promoted slowing, narrowing and creating loops to enable the flow of materials through the economic system, while regenerating natural systems and designing out toxicity.[5] Consequently, the increase in the importance now being attached to sustainable consumption and production has driven a growing interest in remanufactured and recycled goods brought about by the advent of the circular economy.

With the emergence of the circular economy, which marks a shift in the economic model, questions arise regarding the implications these changes will have for the modalities of international trade and for the role and practices of Customs. Within Customs, "Efficient Customs" has become a priority for the World Customs Organization (WCO) to ensure that Customs activities or WCO tools and instruments contribute to the global green economy and achieve Sustainable Development Goals. This is particularly relevant in the determination of origin of products resulting from recycling and remanufacturing.

Given the increasingly important role of Customs in environmental matters, the World Customs Organization launched the "Efficient Customs Initiative" and has explored Customs-related topics associated with sustainability. Environmental concerns have been one of the priorities of its Strategic Plan 2022-2025[6] and have remained a core focus area in the Strategic Plan 2025-2028. With this framework initiative in mind, a study on the preferential treatment of recycled and remanufactured goods was included in the Work Plan of the Technical Committee on Rules of Origin (TCRO) at its 43rd Session. The ultimate objective is to identify the types of preferential treatment measures currently in place to support the adoption of such goods, and to determine the challenges Members face in determining their origin.

One key challenge is the effective implementation of international agreements, including multilateral environmental agreements (MEAs) and regional trade agreements (RTAs)/free trade agreements (FTAs) related to the trade of circular economy goods and environmental issues.[7] For remanufactured goods, a type of circular product, certain RTAs include provisions to facilitate their free movement between trading partners by preventing them from being treated as used goods subject to import restrictions. In this context, strong national environmental policies and a robust regulatory framework are needed for effective implementation among all parties involved.[8]

Despite several benefits, including reduced waste, energy savings, and the prevention of greenhouse gas emissions, recycled and remanufactured goods often face market barriers, such as lower demand, higher costs, and inadequate policy support. To address these challenges, some governments and organizations have implemented various preferential treatment measures to encourage the adoption of recycled and remanufactured goods. However, the effectiveness of these measures in promoting demand remains unclear, as procedures for origin determination of such goods are often ambiguous or unavailable, preventing them from receiving preferential treatment in trade.

The research focuses on how preferential treatment for recycled and remanufactured goods is being implemented, and how rules of origin have been incorporated into the existing free trade agreements, by analysing existing policies, market trends, and stakeholder perspectives. The goal is to identify best practices, challenges, and

[5] Sameer Kumar and Valora Putnam, 2008, *Cradle to cradle: Reverse logistics strategies and opportunities across three industry sectors*, International Journal of Production Economics, Volume 115, Issue 2.
[6] WCO Study Report, 2023, *Transition to a circular economy and implications for Customs administrations*, page 5.
[7] WCO Study Report, 2023, *Transition to a circular economy and implications for Customs administrations*, page 7.
[8] Chayanut Kliangpiboon, *Assessing the Necessity of Integrating Remanufactured Goods Provisions in Regional Trade Agreements: 2024, Considerations and Implications for Thailand*, WCO Research Paper No. 51.

opportunities for promoting sustainable consumption and production patterns. The research also examines the role of preferential treatment in stimulating demand for recycled and remanufactured goods, with particular attention paid to the impact of rules of origin on trade.

The objectives of this research are:

1. to identify the types of preferential treatment measures currently in place to support the adoption of recycled and remanufactured goods;
2. to identify key challenges and barriers to implementing preferential treatment measures, and to explore how these challenges can be overcome; and
3. to examine how Customs has treated recycled and remanufactured goods in trade.

The research contributes to the existing literature on the circular economy and sustainable consumption and production, providing insights for Customs, policymakers, businesses, and stakeholders seeking to promote the adoption of recycled and remanufactured goods through simplified rules of origin which can facilitate increased trade of these goods.

The main focus of this research is to examine how determination of origin for recycled and remanufactured goods can be done without creating trade barriers, while promoting safe trade and greater use of end-of-life products. Once the case studies are collected, they will be used to illustrate the various approaches which Customs administrations employ to determine the origin of recycled and remanufactured goods.

1.2. Methodology

A qualitative research approach was employed to explore the determination of origin for recycled and remanufactured goods. Qualitative research is well-suited for understanding meanings and experiences and identifying practices.[9] The target population were the Customs administrations of the 187 Members of the World Customs Organization. By using a qualitative methodology, this study aims to provide a rich and nuanced understanding of the determination of origin for recycled and remanufactured goods, thereby contributing to the existing body of knowledge on rules of origin.

Using a purposive sampling method, the WCO Secretariat selected a sample of Members who participated in the 43rd Session of the Technical Committee on Rules of Origin, held from 5 to 7 February 2025.

Data Collection

Data was collected through desk research and questionnaires sent to Customs administrations. The data collection process aimed at understanding, among other things:

- the types of preferential treatment measures currently in place to support the adoption of recycled and remanufactured goods, and current practices of origin determination of these goods;
- rules of origin for recycled and remanufactured goods; and
- challenges Customs face in granting preferential treatment to recycled and remanufactured goods.

Multilateral environmental agreements (MEAs) and other relevant multilateral agreements related to the recycling of goods were analysed in the context of trade initiatives promoting recycled and remanufactured goods. The research also examined how the determination of origin for recycled and remanufactured goods is handled within various regional trading blocs, based on information collected from Members' responses to the questionnaires.

[9] https://heymarvin.com/resources/qualitative-research-design

1.3. Limitations

This study provides valuable insights into the preferential treatment of recycled and remanufactured goods. However, several limitations should be considered when interpreting the findings. These are listed below.

a. Scope and Coverage
   - The study focused on the information from Members who responded to the questionnaire, which may limit the generalizability of the findings to other contexts.
   - The research could not capture the full range of preferential treatment measures applicable to recycled and remanufactured goods.

b. Data Constraints
   - The availability and quality of data on recycled and remanufactured goods were limited, as relatively little research has been conducted on this subject.
   - The study relied on previous research, which may not provide comprehensive or up-to-date information on the preferential treatment of recycled and remanufactured goods.

c. Methodological Limitations
   - The study's reliance on information from Members who responded to the questionnaire posed challenges due to lack of responses from many Members.

By acknowledging these limitations, this research provides a foundation for further studies on the preferential treatment of recycled and remanufactured goods. Future research can build upon this study by addressing these limitations and exploring new avenues of enquiry.

1.4. Definition of terms

Circular economy

A circular economy is an economic system that designs out waste and toxicity and uses new business models and services to prolong and retain the economic value of materials from cradle to cradle. The circular economy helps address the triple crises of climate change, nature and biodiversity loss, and the unsustainable use of natural resources.[10] It reduces material consumption, redesigns materials and products to be less resource-intensive, and recaptures "waste" as a resource to manufacture new materials and products. Figure 1 below illustrates the "make, use and recycle" model of a circular economy.

Figure 11: *Circular economy*

Source : https://www.cohenusa.com/blog/recycling-and-the-pursuit-of-a-circular-economy/

This approach emphasizes the efficient use and reuse of resources within the economy, reducing the need for further extraction and production, and capturing the economic benefits of im-

[10] Christophe Bellmann and Malena Sell, *Options to Incorporate Circular Economy Provisions in Regional Trade Agreements*, 2021, IISD, Sitra, page iv.

proved resource productivity.[11] Its thrust is based on the idea of wasting less of what is used. Manufacturers can implement various strategies to embrace the circular economy, such as converting waste into valuable products or services. For example, by-products from the manufacturing process can be repurposed into new products, creating additional revenue streams, minimizing waste and preserving raw materials.

Recycled goods

When a good is made from materials that would otherwise have been discarded, it is sometimes referred to as a "recycled good". Recycled goods are goods that are made through a process of collecting and processing materials that would otherwise be thrown away as trash and turning them into new products. According to the City of Citrus Heights City Council Handbook (December 2023), recycled materials are those recovered or diverted from solid waste and utilized in place of raw or virgin materials in manufacturing a product.[12] Products should only be recycled if they cannot be reduced or reused. These materials otherwise destined for disposal are processed and reintroduced into the economic mainstream as reusable items. Figure 2 below provides an illustration of recycled goods.

Figure 2: *Recycled goods*

Source : https://phys.org/news/2019-07-awareness-product-recycling.html

Remanufactured goods

Remanufactured goods are products restored to their original condition. While there is no universal definition, general traits facilitate remanufacturing processes. "Previously sold, worn, or non-functional products can be rebuilt through disassembly, cleaning, repair, replacement of worn or obsolete components, and testing, resulting in a "like-new" or "better-than-new" product."[13] Remanufacturing plays an important role in the circular economy, conserving resources and energy.

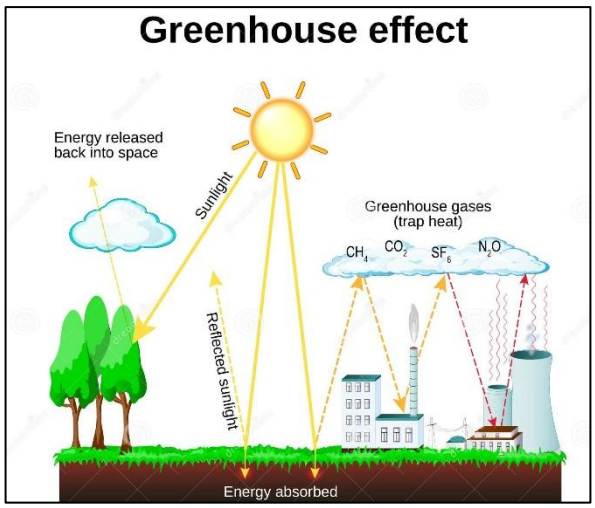
By keeping components and their embodied material in use for longer, significant energy consumption and emissions to air and water can be avoided. In addition to its environmental benefits, remanufacturing provides opportunities for the creation of highly skilled jobs and economic growth.[14] It is important to note that a remanufactured product is intended to perform as well as, or even better than, a new product.

Greenhouse gases

Greenhouse gases (GHGs) in the earth's atmosphere trap heat, allowing sunlight in while preventing some heat from escaping, thus creating the greenhouse effect. They contribute to global warming and climate change. Reducing GHG emissions is very important for mitigating climate change. In this context, waste management and the use of recycled or remanufactured products serve as important mitigation measures. Figure 3 illustrates the greenhouse effect.

[11] BioPower, 2023, *Embracing Circular Economy: Profitable Sustainability for Modern Companies*, BioPower.com.
[12] https://www.citrusheights.net/DocumentCenter/View/23908/City-of-Citrus-Heights-City-Council-Handbook-PDF?bidId=
[13] https://www.twi-global.com/technical-knowledge/faqs/what-does-remanufactured-mean
[14] https://www.remanufacturing.eu/about-remanufacturing.php

Figure 3: *Greenhouse effect*



Source : https://www.dreamstime.com/stock-illustration-greenhouse-effect

Sustainable consumption and production

Sustainable consumption involves the wise and efficient use of goods and services. According to Quoquab and Mohammad, it goes beyond environmental concerns by ensuring and managing existing resources to meet current needs without compromising the ability of future generations to meet theirs. This requires a shift from existing extravagant consumption patterns to a more future-oriented, environmentally friendly consumption pattern.[15]

2. Main concepts in origin determination

Origin determination is a crucial process in international trade, particularly under free trade agreements. It verifies the country of origin of goods to determine eligibility for preferential tariff treatment, quotas, or other trade benefits. It establishes where goods are considered to be produced or manufactured, not just where they are shipped from. Each FTA specifies rules of origin to be applied when preference is claimed.

2.1 Rules of origin

The key aspects of origin determination include rules of origin (RoO). These have been defined as the criteria used to determine the economic nationality of goods, which can be based on the points described below.

- **Wholly obtained:** goods produced entirely in one country.[16]
- **Substantial transformation:** goods that undergo significant processing in one country.
- **Value-added:** goods meeting specific percentage value-added requirements.
- **Acceptable process:** goods undergoing acceptable manufacturing processes.
- **Product-specific rules:** certain products may have unique rules of origin.

FTAs often apply the "substantial transformation" concept, which can be determined through changes in tariff classification, value addition, specified processing operations, or a combination of these criteria.[17] Exporters and importers should provide documentation, such as certificates of origin, to prove the country of origin of goods. E-certification and self-certification are emerging as favoured methods for proving origin. Exporters and importers must comply with the rules of origin and provide accurate documentation to avoid penalties or loss of benefits.

2.2 Wholly obtained/produced

Wholly obtained or produced goods are those derived entirely from materials originating in a single country or territory, without the inclusion

[15] Jihad Mohammad and Farzana Quoquab, 2017, *Sustainable Economic Development*, ResearchGate.
[16] The term "country" here refers to the contracting party to a free trade agreement.
[17] https://www.trade.gov/rules-origin-substantial-transformation#:~:text=FTA%2D%20Partner%20Countries,a%20combination%20of%20these%20criteria

of any materials from other countries. Typically, these goods are natural products or those manufactured from such materials. Examples include minerals, plants, animals, etc. Many trade agreements provide specific lists of products considered as wholly obtained or produced, and those lists may vary from one agreement to another.

2.3 Processed goods

Processed goods need to have undergone a substantial transformation or manufacturing process in order to qualify as originating. The determination of whether goods have been sufficiently or insufficiently worked or processed depends on the provisions of each agreement but, generally, the criteria used include Value Addition, Change in Tariff Classification, and Specific Processing requirements.

2.4 Importance of origin determination

It is important to determine origin of goods because it may confer certain tariff and non-tariff benefits on goods traded between countries.[18] Such benefits include those below.

- **Tariff benefits:** accurate origin determination ensures that goods receive the correct tariff treatment, which can result in reduced tariffs, minimized revenue loss or other preferential benefits.
- **Trade facilitation:** streamlined origin determination processes facilitate trade by reducing delays and increasing predictability to traders.
- **Compliance with trade agreements:** origin determination helps ensure compliance with trade agreements and prevents the circumvention of trade rules.

By understanding and implementing effective origin determination processes, countries and businesses can maximize the benefits of trade agreements and promote regional trade and economic integration.

3. Literature review

3.1 Multilateral environmental agreements

Multilateral environmental agreements (MEAs) are international treaties, conventions, protocols, and other legally binding instruments between multiple countries that are designed to address specific environmental issues or challenges. They are negotiated and adopted by participating states with the objective of establishing common frameworks, principles, and commitments for addressing shared environmental concerns at the regional or global level. MEAs may cover a wide range of environmental issues, including biodiversity conservation, climate change, ozone depletion, the management of chemicals and waste, pollution, etc. They are essential instruments for promoting international collaboration in addressing critical environmental problems that transcend national boundaries.[19]

Many countries have ratified these agreements and are committed to promoting sustainable consumption and production patterns. Such efforts include remanufacturing and recycling materials to reduce waste that can damage the environment; reusing materials to preserve raw materials for future use; and avoiding practices that erode vital environment components that protect the planet. These activities often involve the reuse of materials and remanufacturing products that would ordinarily become obsolete or recycling them after refurbishment. The resulting items ultimately re-enter domestic, regional, or international supply chains. Ensuring that these products receive the same treatment as new goods is important for their competitiveness in the market. Therefore, when traded across borders, they would ideally benefit from the same preferential treatment available to

[18] https://taxation-customs.ec.europa.eu/system

[19] https://www.cymgenv.net/meas-youth

new products under various free trade agreements (FTAs).

Prominent MEAs include those listed below.

- The Convention on Biological Diversity (CBD), which advocates for the conservation of biodiversity, the sustainable use of its components, and the fair and equitable sharing of benefits from genetic resources.
- The Montreal Protocol on Substances that Deplete the Ozone Layer, which is an international treaty aimed at phasing out the production and consumption of ozone depleting substances (ODS), and whose success has led to the ozone layer's recovery. It was further expanded by the Kigali Amendment, which added a binding phase-down for hydrofluorocarbons (HFCs), potent greenhouse gases used as ODS replacements.
- The Kyoto Protocol to the United Nations Framework Convention on Climate Change (UNFCCC), which committed industrialized nations and economies in transition to legally binding targets for reducing greenhouse gas (GHG) emissions, based on scientific evidence of human-induced climate change.
- The Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal, which aims to protect human health and the environment from the adverse effects of hazardous waste generation, transboundary movement and disposal.
- The Rotterdam Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade, which aims to promote shared responsibility and cooperation on the international trade of certain hazardous chemicals and pesticides to protect human health and the environment.[20]

Multilateral environmental Agreements play a crucial role in regulating trade, including trade in recycled and remanufactured goods, by setting standards for substances or waste that could harm humans, animals, or the environment. For example, the Basel Convention seeks to prevent the export of hazardous waste, including items destined for remanufacturing or recycling.[21] However, while these conventions play a crucial role in the regulation of trade within the context of the circular economy, none explicitly addresses how such trade should take place, or how recycled and remanufactured goods could benefit from preferential treatment under FTAs. The trade agreements should address issues related to the treatment of recycled and remanufactured goods when preferential claims are made.

Chapters related to the environment or to sustainable development in FTAs tend to emphasize cooperation on the implementation of a set of multilateral environmental agreements and topics relevant to the sustainable use of materials. The European Union (EU), as a main element of this approach, has included the circular economy as an area of cooperation in its latest draft trade agreements under negotiation with Mexico, Australia, New Zealand, Mercosur, Chile, and the United Kingdom.

For instance, the EU-Mexico agreement includes a provision promoting "inclusive green growth and Circular Economy" to foster sustainable development, while the agreements with Australia and New Zealand contain provisions aimed at increasing cooperation to promote "sustainable production and consumption, the Circular Economy, green growth and pollution

[20] https://www.oneplanetnetwork.org/SDG-12/multilateral-environmental-agreements

[21] Chayanut Kliangpiboon, 2024, *Assessing the Necessity of Integrating Remanufactured Goods Provisions in Regional Trade Agreements: Considerations and Implications for Thailand*, WCO, page 9.

abatement".[22] Its Chapter on trade in goods, the Australia – New Zealand agreement includes an article dedicated to remanufactured goods.

Although the promotion of the circular economy is gaining prominence, it has become apparent that most FTAs do not provide guidelines or clear definitions of such goods. This leaves Customs with the difficult task of determining the originating status of recycled and remanufactured goods when preferential treatment is claimed. Therefore, the purpose of this paper is to identify how Customs administrations determine the origin of recycled and remanufactured goods, and to examine how these are addressed in other FTAs, with the aim of formulating recommendations for improvement.

In the United States, the federal government has implemented several policies related to preferential treatment for remanufactured and recycled goods, including tax incentives and procurement policies. For example, the Internal Revenue Service Code provides a tax credit for businesses that produce remanufactured goods.[23]

In the European Union, several policies related to preferential treatment for remanufactured and recycled goods have been introduced, including the EU Waste Framework Directive, which establishes a framework for waste management and includes provisions promoting the use of recycled goods.[24] However, the issue of origin determination for recycled and remanufactured goods remains a major challenge for Customs, as there are no clear guidelines or even definitions of such goods for identification purposes.

3.2 Preferential treatment for remanufactured and recycled goods

The sustainability of natural and primary resources has been rapidly declining over the past two decades, due to their indiscriminate use and the haphazard disposal of different types of waste. The reuse of items such as books, clothes, and other products can help reduce deforestation, soil degradation, and resource depletion. Reuse also saves energy, reduces emission of greenhouse gases that contribute to global climate change, and minimizes the volume of waste that must be recycled or sent to landfills.[25]

Manufacturers engaging in the reuse of waste materials aim to sell their final products, either regionally or internationally. However, they face challenges in trading recycled or remanufactured goods because most countries and, more specifically, most free trade agreements, do not cover such goods. As a result, these products struggle to compete with new goods that enjoy preferential treatment. The main issue lies in the determination of origin, as recycled and remanufactured goods often do not qualify for such treatment due to the complexities surrounding their origin status.

Trade policy, however, can adjust and adapt to new realities. With the global shift towards sustainability and the circular economy – where obsolete or waste materials are reused to produce new, and sometimes even superior, products – the focus on rules of origin (RoO) has become increasingly relevant. Rules of origin are a specific set of requirements used to determine the economic nationality of a product. As recycled and remanufactured goods enter international trade, it becomes essential to clarify how they

[22] Christophe Bellmann and Malena Sell, 2021, *Options to Incorporate Circular Economy Provisions in Regional Trade Agreements*, IISD, Sitra, page 4.

[23] https://www.epa.gov/green-power-markets/summary-inflation-reduction-act-provisions-related-renewable-energy

[24] https://environment.ec.europa.eu/topics/waste-and-recycling/waste-framework-directive_en

[25] Nikunja Mohan Modak, Sudipta Sinha, Debabrata Kumar Ghosh, 2023, *A review on remanufacturing, reuse, and recycling in supply chain – Exploring the evolution of information technology over two decades*, International Journal of Information Management Data Insights, Volume 3, Issue 1.

may benefit from the same preferential treatment as original goods.

The advent of a world focused on sustainable use means that a circular economy, involving goods that are recycled or that use obsolete materials, may result in new or sometimes better products.

Rules of origin also play the key role of unlocking lower tariffs in free trade agreements and can significantly influence production decisions. Properly designed, they can foster the development of entire supply chains among parties to preferential trade arrangements or market access instruments.[26]

Preferential treatment for remanufactured and recycled goods can take several forms, including tax incentives, subsidies, and procurement policies. Tax incentives, such as tax credits or exemptions, can reduce the cost of producing remanufactured and recycled goods. Subsidies, including grants or low-interest loans, can provide financial support to businesses producing remanufactured or recycled goods. Procurement policies, such as preferential purchasing or set-asides, can increase demand for remanufactured and recycled goods. Collectively, these measures promote sustainable consumption and production by encouraging businesses to adopt environmentally friendly practices.

However, these policies alone may not address the issue of origin determination for recycled and remanufactured goods. There is therefore a clear need for specific rules of origin which can also impact market access for remanufactured and recycled goods. These rules of origin determine the country of origin for goods, which can affect tariff rates and market access. Establishing clear and simple rules of origin for remanufactured and recycled goods is essential to avoid uncertainty and complexity in trade.

Several researchers have written papers on the circular economy, but few have specifically addressed how goods manufactured in the circular economy should be treated when preference treatment is claimed. Recent research conducted by Chayanut Kliangpiboon in 2024,[27] under the auspices of the WCO, was based on an assessment of the necessity of integrating remanufactured goods provisions in regional trade agreements. While the study identified the need for such integration, it was based on a single-country case and therefore cannot be generalized.

By collecting data from several WCO Members, the present research seeks to cover a broader spectrum of practices, thereby enabling a deeper understanding of the different administrations' approaches and contributing to the existing body of research on this emerging area of trade policy.

4. Case study analysis

While the concept of circular economy and the origin determination of circular goods are matters still in their infancy, case studies have been analysed on origin determination, which cover examples of Members who have been clearing recycled and remanufactured goods. The case study analysis examines existing policies and practices related to preferential treatment for remanufactured and recycled goods in several countries.

In Japan, the Government has implemented several policies related to preferential treatment for remanufactured and recycled goods, including tax incentives and procurement policies. For example, the Japanese Government provides a tax

[26] Paul R. Baker and Jaime de Melo, 2023, *Rules of Origin in EU-Africa Trade: Practical Implications for Economic Operators*, GIZ, page 17.

[27] https://www.wcoomd.org/-/media/wco/public/global/pdf/topics/research/research-paper-series/51_research-paper_remanufactured-goods-rules-of-origin_chayanut-kliangpiboon-en.pdf?db=web

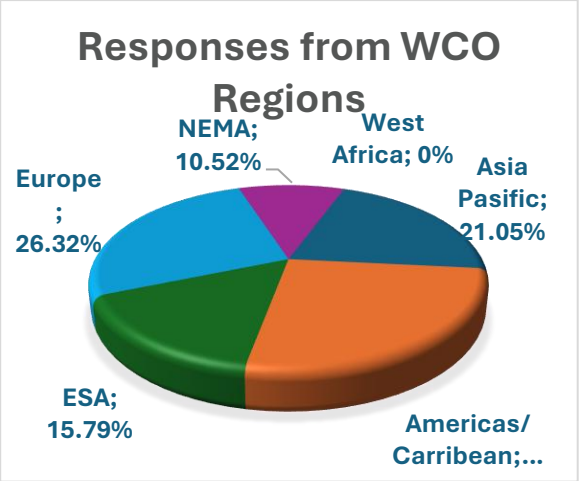
credit for businesses that produce remanufactured goods.[28]

Having noted that manufacturers increasingly seem to be getting support and encouragement to do more on recycling and remanufacturing, it becomes apparent that such goods will increase in the market and that owners will want to trade them with other countries. For the goods to enjoy the preferential treatment enjoyed by other goods which are not circular goods, origin determination should be provided for. The case studies below indicate the findings on origin determination in some WCO Member countries.

4.1 Application of rules of origin in WCO Members

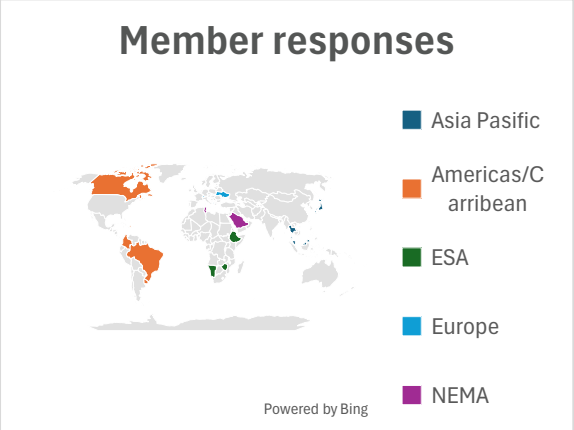
The questionnaire (see Appendix) sent out to WCO Members asked them to indicate if they were applying any rules of origin to recycled and remanufactured goods, the trade agreements they were using to apply them, and the challenges they faced in doing so. A total of 19 out of 78 Members (24.36%) responded to the questionnaire, and five WCO regions were represented, as indicated in the diagram below. Although the percentage of responses is relatively low, five out of six WCO regions were represented, thus helping the researcher to identify the regions where FTAs are taking cognizance of circular goods, and of recycled and remanufactured goods specifically.

Figure 4: *Responses from WCO Regions*



Source: Raw data

Figure 5: *Map of Member responses*



Source: Raw data (Member States' responses)

Of the 19 Members that responded to the questionnaire, 10 indicated that they do apply rules of origin to recycled and remanufactured goods. The diagram above (Figure 5) illustrates the regional distribution of the respondents.[29]

Most of the agreements cited do not define the terms "recycled" and "remanufactured", and this is one of the main problems that Members indicated. Recycled products are mentioned in a

[28] *Laws and Support Systems for Promoting Waste Recycling in Japan*, March 2012, Osaka.

[29] Americas and the Caribbean (AMS) region, Asia/Pacific (A/P) region, Europe region, East and Southern Africa (ESA) region, and North of Africa, Near and Middle East (MENA) region.

majority of the agreements where wholly obtained products are defined, but there are no procedures for origin determination or rules of origin. Brazil indicates that there are preferential origin standards for recycled goods, but not for remanufactured goods. It noted that, according to Article 40 of SECEX Directive No. 14 of 2004, the import of re-treaded tyres (recycled) is prohibited.[30] Canada indicated that the agreements to which it is party provide that recycled and remanufactured goods are considered "goods wholly obtained or produced entirely in the territory of one or all Parties". This is the case with most of the agreements, as many other respondents indicated the same.

Canada went on to note that its free trade agreements generally state that recovered materials (from recycled or remanufactured goods) derived within the territory of a party are treated as originating if they are used in the production of and incorporated into a remanufactured good. In this case, the agreements go further to clarify conditions for granting preference. In the Japan-EU EPA, there is a specific Article on remanufactured goods in the "Trade in Goods" Chapter which does not directly relate to rules of origin, but to remanufactured goods of certain product sectors which are treated as new goods. Korea indicated that their agreement with the United States of America specifically defines the term "remanufactured".

There was a general indication of lack of proper procedures and rules of origin for recycled and remanufactured goods. Although 10 of the respondents indicated that they are granting preference to the goods in question, the remaining eight – a significant number – indicated that they are not. A close look at the existing FTAs indicates that not many have incorporated clear rules of origin which relate to recycled and remanufactured goods. Inasmuch as some have dedicated new separate Chapters dealing exclusively and holistically with the different aspects of the circular economy[31] issues of origin determination remain a grey area.

The table below gives a summary of the agreements that are used by Members to clear recycled and remanufactured goods. It also outlines some of the procedures used by Members, and some challenges they face in determining the origin of goods.

[30] Exhibits BRA-84 and EC-29 submitted by Brazil and the European Communities, respectively, to the Panel. Article 40 of Portaria SECEX 14/2004 reads as follows:
Article 40 – An import license will not be granted for retreaded and used tires, whether as a consumer product or feedstock, classified under NCM code 4012, except for remoulded tires, classified under NCM codes 4012.11.00, 4012.12.00, 4012.13.00 and 4012.19.00, originating and proceeding from the MERCOSUR Member States under the Economic Complementation Agreement No. 18.

[31] Christophe Bellmann and Malena Sell, 2021, *Options to Incorporate Circular Economy Provisions in Regional Trade Agreements*, IISD, Sitra, p.3.

4.1.1 List of Members and their practices

Table 1: Member responses

Member	Agreements that cover recycled and remanufactured goods	Customs Administration practice
1. Albania	▪ Stabilization and Association Agreement (SAA) between the European Community and its Member States and the Republic of Albania; ▪ Free Trade Agreement with CEFTA Member States 2006; ▪ Free Trade Agreement with Türkiye; ▪ Free Trade Agreement with EFTA Member States; ▪ Partnership, Trade & Cooperation Agreement between the United Kingdom of Great Britain and Northern Ireland and the Republic of Albania; ▪ Regional Convention on Rules of Pan-Euro-Mediterranean Preferential Origin.	➢ Recycled goods are treated as originating if derived from operations in Albania or the other countries with which Albania has applied FTAs (Article 5). ➢ Remanufactured goods must meet product-specific rules (PSR).
2. Armenia	▪ Nil	➢ No preferential rules of origin for recycled or remanufactured goods are in force in any agreement to which Armenia is party.
3. Brazil	▪ Brazil and Argentina Economic Complementation Agreement (ACE 14); ▪ Mercosur Economic Complementation Partial Reach Agreement (ACE 18); ▪ Mercosur Economic Complementation Agreement-Chile (ACE 35), Bolivia (ACE 36), Mexico (ACE 53, ACE 54 and ACE 55), Peru (ACE 58), Colombia, Ecuador and Venezuela (ACE 59), Cuba (ACE 62), Colombia (ACE 72); ▪ Partial Reach Agreement for Economic Complementation Brazil-Guyana (ACE 38);	➢ In Brazil, there are preferential origin standards for recycled goods, but not for remanufactured goods. ➢ In accordance with Article 40 of SECEX Directive 14/2004, the import of re-treaded tyres is prohibited. ➢ The text of the agreement that allows access to the established markets has preferences only for products considered original and new. In this context, the recycled products are considered new products. They will also be considered as originating if the established standards are met. ➢ The Member has not encountered any difficulties because they have well-established intergovernmental communication channels, which allow for necessary consultations with foreign pro-

	▪ Brazil-Venezuela Economic Complementation Agreement (ACE 69); ▪ Brazil-Paraguay Economic Complementation Agreement (ACE 74); ▪ Mercosur Free Trade Agreement-Arab Republic of Egypt, (ACP) India, Israel; ▪ Preferential Trade Agreement (ACP) Mercosur-SACU; ▪ Regional Tariff Preference Agreement No. 04 (APTR04) of ALADI; ▪ RFB Normative Instruction No. 1,864/2018 (IN RFB 1,864/2018).	ducers and exporters. In the absence of information, the presumption applies that the verified merchandise is not originating from the country, as guaranteed in the texts of the agreements. ➢ There are mandatory requirements for the certificate and/or any other documentary test of origin for preferential effects on recycled or remanufactured goods.
4. Canada	▪ There are some free trade agreements in which an article deals with recycled and remanufactured goods and how they may qualify for preferential tariff treatment. These are: ✓ Comprehensive and Progressive Agreement for Trans-Pacific Partnership (CPTPP), Article 3.4; ✓ Canada-United States-Mexico Agreement (CUSMA), Article 4.4; ✓ CUSMA Rules of Origin Regulations, Article 4 (1).	➢ In many cases, the agreements to which Canada is party provide that recycled and remanufactured goods are considered "goods wholly obtained or produced entirely in the territory of one or all Parties". ➢ Canada's free trade agreements generally state that recovered materials (from recycled or remanufactured goods) derived within the territory of a party are treated as originating if they are used in the production of and incorporated into a remanufactured good. To qualify for preferential tariff treatment, the recycled or remanufactured good must generally: ▪ Meet the specific rules of origin for the relevant free trade agreement. ▪ Be originating within the meaning of the agreement, which typically means being produced within the territory of one of the participating countries.

		▪ In some cases, the specific processes used to recycle or remanufacture the goods may also be relevant in determining origin.
5. Colombia	▪ FTA between Colombia and the EFTA states (Annex V, Title V, Article 29, Verification of Proofs of Origin); ▪ FTA with Canada (Chapter 3, Article 406, Origin Verifications); ▪ United States TPA (Chapter 4, Article 4.18, Verification); ▪ Colombian domestic legislation provides for the control of origin (regardless of whether the goods are remanufactured or not) in Decree 1165 of 2019 (Article 318, Power to Verify Origin) and in Resolution 5955 of 2018. ▪	➢ The Member stated that there are contradictory declarations of the goods in the import declarations, with the mention of "re-invoiced goods" and "new goods" simultaneously. ➢ They also sometimes describe the goods mentioned above and state a manufacturing date for the goods and a remanufacturing date for the goods. In some of these cases, the importer indicates identical dates for both situations. ➢
6. Dominican Republic	▪ Nil	➢ No preferential rules of origin for recycled or remanufactured goods are in force in any agreement to which Dominican Republic is party.
7. Ethiopia	▪ Nil	➢ No preferential rules of origin for recycled or remanufactured goods are in force in any agreement to which Ethiopia is party.
8. Japan	▪ In the Japan-EU EPA, Article 2.18, Article 3.3; ▪ CPTPP, Article 3.3; ▪ RCEP, Article 3.3.	➢ In most of Japan's EPAs, the Article on wholly obtained products includes a subparagraph on waste and scrap, which could cover recycled goods. ➢ In the Japan-EU EPA, there is a specific Article on remanufactured goods in the "Trade in Goods" Chapter which does not directly relate to rules of origin, but to remanufactured goods of certain product sectors treated as new goods.

9. Korea	**Remanufactured** ▪ Korea-US, Article 6.22. **Recycled** ▪ Korea-ASEAN, Rule 2.1(a); ▪ Korea-India, Article 3.2(a); ▪ Korea-Vietnam, Article 3.1.1(a); ▪ RCEP, Article 3.2; ▪ Korea-Cambodia, Article 3.2.1(a); ▪ Korea-Indonesia, Article 3.2.1(a); ▪ Korea-Philippines, Article 4.2(a).	➢ The Korea-US Agreement defines remanufactured goods as goods classified in HS Chapter 84, 85, 87, or 90, or under heading 94.02 which: ▪ are made from recovered goods (Article 6.22); and ▪ have a similar life expectancy and enjoy a factory warranty similar to such new goods. ➢ Wholly obtained and recovered goods are also defined in Korea's agreements with ASEAN, India, Vietnam, Cambodia, Indonesia, Philippines and RCEP. These definitions relate to use of materials for recycling. ➢ Korea indicated that challenges arise when considering whether articles are collected within the territory of the Parties and whether the collected articles are fit only for recycling purposes. ➢ It is also difficult to consider the facts when a provision stipulates "articles which can no longer perform their original purpose nor are capable of being restored or repaired".
10. Kosovo	▪ Nil	➢ No preferential rules of origin for recycled or remanufactured goods are in force in any agreement to which Kosovo is party.
11. Malaysia	**Recycled goods** ▪ ATIGA, Rule 27 (i) & (j); ▪ ASEAN-Japan CEP, Rule 3 (i) & (j); ▪ ASEAN-China FTA, Article 3 (i) & (j); ▪ ASEAN-Australia-New Zealand FTA, Article 3 (i); ▪ Malaysia-Japan EPA, Rule 2 (i) & (j); ▪ Malaysia-Chile FTA, Rule 3 (i) & (j); ▪ Malaysia-Türkiye FTA, Rule 4 (h) & (i); ▪ CPTPP, Article 3.3 (j). **Remanufactured Goods** ▪ CPTPP, Article 3.4.	➢ Difficulties faced by Malaysia are: ▪ identifying or differentiating normal or remanufactured goods during importation if there is no indication that they are remanufactured goods; ▪ proving the origin of materials, as they are old goods and there may not be any record of the initial production process. ➢ The proof of origin requirements are based on the relevant FTA and are subject to the fulfilment of domestic requirements.

12. Namibia	▪ EU-SADC-EPA, Article 7 (i) and (j); ▪ SADC Protocol on Trade, Annex 1, Rule 4 (h), (i) and (j); ▪ AfCFTA, Annex 2, Article 5 (j) and (k).	➢ Namibia is not yet remanufacturing recycled goods, thus it does not have challenges.
13. Saudi Arabia	▪ Nil	➢ No preferential rules of origin for recycled or remanufactured goods are in force in any agreement to which Saudi Arabia is party.
14. Switzerland	▪ Nil	➢ No preferential rules of origin for recycled or remanufactured goods are in force in any agreement to which Switzerland is party.
15. Thailand	▪ Nil	➢ No preferential rules of origin for recycled or remanufactured goods are in force in any agreement to which Thailand is party.
16. Tunisia	▪ Tunisia-EU Agreement; ▪ Tunisia-EFTA Agreement; ▪ Tunisia-Türkiye Agreement; ▪ Tunisia-United Kingdom (UK) Agreement; ▪ Agadir Agreement (Arab-Mediterranean Countries); ▪ GZALE Agreement (Greater Arab Free Trade Area); ▪ AfCFTA Agreement; ▪ COMESA Agreement.	➢ The destination regarding recovery of raw materials for a used product to qualify as wholly obtained is not always easy to verify. ➢ Tunisia faces challenges in confirming whether recovered raw materials for a used product can qualify as being wholly obtained.
17. Ukraine	▪ Ukraine-Israel Agreement; ▪ Ukraine-Georgia; ▪ Ukraine-Moldova; ▪ Ukraine-North Macedonia, Appendix 1, Title II, Article 4.1 (h) and (i); ▪ Pan-Euro-Mediterranean Preferential Rules of Origin, Appendix 1, Title II, Article 3.1 (j) and (k); ▪ Ukraine-Montenegro FTA, Annex II, Section II, Article 5.1 (h) and (i);	➢ There are mandatory requirements for certificates and other documentary proofs of origin for preferential purposes with regard to recycled or remanufactured goods.

	▪ EFTA States-Ukraine, Section II, Article 6.1 (h) and (i); ▪ Ukraine-Canada FTA, Section 3, Part B, Article 3.4 (i) and (j); ▪ EU-Ukraine, Section II, Article 5.1 (h) and (i); ▪ Political, Free Trade and Strategic Partnership Agreement between the United Kingdom of Great Britain and Northern Ireland and Ukraine, Section II, Article 5.1 (h) and (i).	
18. Uruguay	▪ Nil	➢ No preferential rules of origin for recycled or remanufactured goods are in force in any agreement to which Uruguay is party.
19. Zimbabwe	▪ Nil	➢ No preferential rules of origin for recycled or remanufactured goods are in force in any agreement to which Zimbabwe is party.

4.1.2 Definition and treatment of recycled and remanufactured goods

Table 2: Definitions and treatment of recycled and remanufactured goods in FTAs

Free trade agreement	Definition of recycled or remanufactured goods
1. Recycled goods - CEFTA - EU-Albania - PTA UK/Northern Ireland and Albania - FTA Türkiye/Albania - Mercosur - Bilateral Agreements – Brazil and Guyana, Venezuela, and Paraguay - FTA Colombia/EFTA - FTA Canada/Colombia - EU-Japan EPA - RCEP - Korea/Philippines, Indonesia, Asia, India, Vietnam, and Cambodia - ATIGA - ASEAN-Japan CEP, China FTA, Australia-New Zealand - Malaysia-Chile FTA - Malaysia-Türkiye FTA - COMESA - SADC - AfCFTA - Regional group, League Of Arab States - FTA, Agadir - EU-Tunisia FTA - Canada-Ukraine FTA - UK/Northern Ireland and Ukraine	Generally, many FTAs talk about recycled goods in the context of wholly obtained goods as: - used articles collected in that country and fit only for the recovery of raw materials, including used tyres fit only for retreading or for use as waste; - waste and scrap resulting from manufacturing operations conducted there.
2. Remanufactured goods - FTA US/Colombia - CPTPP	Remanufactured goods means industrial goods assembled in the territory of a Party, classified in Harmonized System Chapter 84, 85, 87, or 90 or under heading 94.02, except goods classified under Harmonized System heading 84.18 or 85.16, that: a. are entirely or partially comprised of recovered goods, and b. have a similar life expectancy and enjoy a factory warranty similar to such new goods. Article 3.4: Treatment of Recovered Materials Used in Production of a Remanufactured Good 1. Each Party shall provide that a recovered material derived in the territory of one or more of the Parties is treated as originating when it is used in the production of, and incorporated into, a remanufactured good. 2. For greater certainty: a. a remanufactured good is originating only if it satisfies the applicable requirements of Article 3.2 (Originating Goods); and

- US-Mexico-Canada Agreement (USMCA) - Japan-EU EPA - Korea-US FTA	b. a recovered material that is not used or incorporated in the production of a remanufactured good is originating only if it satisfies the applicable requirements of Article 3.2 (Originating Goods). Article 4.4: Treatment of Recovered Materials Used in the Production of a Remanufactured Good 1. Each Party shall provide that a recovered material derived in the territory of one or more of the Parties is treated as originating when it is used in the production of, and incorporated into, a remanufactured good. 2. For greater certainty: (a) a remanufactured good is originating only if it satisfies the applicable requirements of Article 4.2 (Originating Goods); and (b) a recovered material that is not used or incorporated in the production of a remanufactured good is originating only if it satisfies the applicable requirements of Article 4.2 (Originating Goods). Article 2.18 Remanufactured goods 1. Unless otherwise provided for in this Agreement, each Party shall provide that remanufactured goods are treated as new goods. Each Party may require that remanufactured goods be identified as such for distribution or sale. 2. For the purposes of this Article, "remanufactured goods" means goods classified under heading 40.12, Chapters 84 to 90 or heading 94.02 of the Harmonized System that: a. are entirely or partially composed of parts obtained from used goods; b. have a similar life expectancy and performance compared to such goods, when new; and c. have a factory warranty similar to that applicable to such goods, when new. Remanufactured goods mean goods classified in HS Chapter 84, 85, 87, or 90, or under heading 94.02 that: a. are entirely or partially comprised of recovered goods as defined in Article 6.22 (Definitions); and b. have a similar life expectancy and enjoy a factory warranty similar to such new goods.

4.2 Challenges and barriers to implementing preferential treatment measures

Members who responded to the questionnaire highlighted the challenges below when determining origin of recycled and remanufactured goods.

- Consideration of whether materials are collected within the territory of the parties and whether the collected materials are fit only for recycling purposes.
- It is also difficult to consider the facts when a provision stipulates "articles which can no longer perform their original purpose nor are capable of being restored or repaired".
- It is difficult to identify or differentiate normal or remanufactured goods during importation if there is no indication that they are remanufactured goods.
- It is difficult to prove the originating status of materials as they are old goods and there may not be any record of the initial production process.

- The challenges are no different to any other goods in the sense that the recycled or remanufactured goods must meet the specific requirements and rules of origin of the trade agreement.
- The origin of recovered raw materials for used products to qualify as wholly obtained is not always easy to verify.

5. Findings and recommendations

The findings of this research paper suggest that there is a lack of definition of those goods that can be considered as recycled and remanufactured in the FTAs used to determine their origin. Of the responses received, only a few give a clear definition. Most, however, simply mention them in the list of wholly produced goods under waste or scrap, without specifying if they are remanufactured or recycled. The rules of origin in the FTAs do not specify whether they apply both to new, as well as to recycled and remanufactured, goods. This means that there is no clear procedure as to how origin for recycled and remanufactured goods can be determined. Table 2 above outlines how FTAs have defined the terms "recycled" and "remanufactured", and how some of them help determine the origin of recycled and remanufactured goods. Thus, the findings suggest that rules of origin and clear guidelines are not carefully defined to enable the origin determination of recycled and remanufactured goods, which would help reduce market barriers and promote sustainable consumption and production. Rules of origin can create uncertainty and complexity and must be carefully considered in the design of policies and practices.

5.1 Recommendations

Based on the findings of this research, the following recommendations are proposed:

- Rules of origin, related policies, and operational practices could be further strengthened to address market barriers and promote sustainable consumption and production. Many Members noted that preferential rules of origin for recycled or remanufactured goods are still not applied in the agreements to which they are party.
- Sustainable consumption and production can be further advanced by supporting the preferential treatment of remanufactured and recycled goods. Where feasible, granting such preferential treatment could stimulate increased production of these goods and facilitate trade flows.
- Members which are party to agreements may implement traceability systems to document how materials are moved from collection to final product, using methods like mass balance,[32] physical segregation, or controlled blending.[33]
- There may be need to consider developing clear specifications for input materials, and strict records maintained of waste origin (pre- or post-consumer, source) as they have the potential to reduce or even eliminate doubt as to the origin of materials.
- Members may also rely on third-party certifications and standards to verify recycled content and product quality, thereby ensuring accurate and credible communication to stakeholders.

[32] "Mass balance is an accounting method used to track and allocate materials with specific properties (like recycled or bio-based materials) through a complex supply chain." International Sustainability and Carbon Certification EU 203 Traceability and chain of custody, 21 May 2025, Version 4.2, page 83 (https://www.iscc-system.org/wp-content/uploads/2025/04/ISCC_EU_203_Traceability_and_Chain-of-Custody_4.2.pdf)

[33] *A national framework for recycled content traceability guidelines*, March 2025 (version 2), Department of Climate Change, Energy, the Environment and Water, Canberra, Australian Government.

- Technical standards or certification systems could be developed to assure consumers that remanufactured products are safe and meet all technical requirements.[34]
- In collaboration with the WCO, Members could develop and exchange best practices to guide the determination of origin for recycled and remanufactured goods.

4.3 Conclusion

Preferential treatment for remanufactured and recycled goods can play an important role in promoting sustainable consumption and production. There are no clear rules of origin, guidelines or procedures which enable easy and prompt determination of origin for recycled and remanufactured goods. These may be carefully designed and developed to address market barriers and promote sustainable consumption and production, and consequently to help most Customs administrations fulfil their core mandate.

[34] Chayanut Kliangpiboon, 2024, *Assessing the Necessity of Integrating Remanufactured Goods Provisions in Regional Trade Agreements: Considerations and Implications for Thailand*, WCO, page 24.

Appendix

Questionnaire on preferential treatment of remanufactured and recycled goods

REMARKS:

The purpose of this questionnaire is to explore how Customs have treated recycling and remanufacturing goods in trade and examine how trade agreements integrate rules of origin for recycled and remanufactured to minimize waste and promote sustainability in global trade. We would be grateful if you could send your reply to the WCO Secretariat **no later than 13 June 2025**, by email to ori@wcoomd.org

The questions do not limit the scope of your answers; it can be different in every specific Administration. The purpose of these questions is guidance, but if there are other issues not covered by the questionnaire, they can be added. If some of the questions are irrelevant to you, they can also be disregarded.

I. BASIC INFORMATION

I.1	Member Administration:	
I.2	Contact point: (If possible, provide the following contact details: full name, and e-mail address)	
I.3	Are preferential rules of origin for recycled or remanufactured goods in force in any agreement you are party to?	☐ Yes ☐ No*
** If your answer in question I.3 is 'No', the subsequent questions of this Section do not need to be completed*		
I.4	Please indicate which Agreement(s) you use to enforce, including the particular section(s) referred to.	
I.5	Are the rules of origin for recycled or remanufactured goods easy to apply?	
I.6	Which governmental or non-governmental authority oversees certificate of origin administration?	
I.7	What are the sections of the Agreements that have rules of origin for recycled or remanufactured goods?	
I.8	Comments, if any:	

II. APPLICATION OF PREFERENTIAL RULES OF ORIGIN (RO) ON RECYCLED AND REMANUFACTURED GOODS

II.1	Do the preferential RO apply to imports?	☐ Yes ☐ No
II.2	Do preferential RO apply to exports?	☐ Yes ☐ No
II.3	Is there a *de minimis* rule for the application of preferential RO?	☐ Yes ☐ No

	If "Yes", please specify the *de minimis* threshold and provide the relevant legal references applicable to the above questions.	

III. IMPLEMENTATION CHALLENGES

III.1	What challenges, if any, do you face in applying Rules of Origin on recycled or remanufactured goods?	
III.2	If you have come across any consignment that required verification, did you face challenges in getting the verification you needed?	
III.3	Please give account of any irregularities you have encountered in administering Rules of Origin for recycled or remanufactured goods?	
III.4	Any other information the Member deems necessary (provide any reference, if appropriate)	

IV. DOCUMENTARY REQUIREMENTS RELATED TO PREFERENTIAL RULES OF ORIGIN

IV.1	For imports, are there mandatory requirements for certificate and/or any other documentary proof of origin for preferential purposes on recycled or remanufactured goods?	☐ Yes ☐ No**
IV.2	For exports, are there mandatory requirements for certificate and/or any other documentary proof of origin for preferential purposes on recycled or remanufactured goods?	☐ Yes ☐ No**
*** If answers to questions IV.1 and IV.2 are both 'No', then the subsequent questions of this Section do not need to be completed*		
IV.3	Is there a standardized or prescribed format and/or content of certificate and/or any other mandatory documentary proof of origin for on recycled or remanufactured goods? If "Yes", please attach a copy or provide relevant details of this documentation.	☐ Yes ☐ No
IV.4	Please provide the relevant legal references applicable to Questions 1 to 3:	

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