HOW TO APPLY FOR A CERTIFICATE OF ORIGIN FORM A

What is a Certificate of Origin Form A

A Certificate of Origin Form A, also known as Generalized Preference Certificate or, simply, as a 'Form A', is used to support certain products for claim to preferential tariff under the Generalized Systems of Preferences (GSP). At present, Hong Kong is a beneficiary under the scheme operated by the Russian Federation.

A Certificate of Origin Form A for exports to the Russian Federation is issued only when it has been established that the goods concerned are manufactured by factories registered with the Trade and Industry Department and have met the origin criteria of Hong Kong. In addition to the fulfilment of Hong Kong origin requirements, the delivery of goods are subject to the conditions of direct shipment and direct purchase. The Trade and Industry Department (TID) is responsible for the issue of Certificates of Origin Form A. The five Government Approved Certification Organizations (GACOs / see section on 'Other issuing organizations') are also authorized to issue preference certificates for GSP exports to the Russian Federation. The latest information on the product coverage and rules of origin is announced to the trade by way of circulars issued by the Trade and Industry Department.

Submission of Application and Certificate of Origin Form A

As some products are excluded from the Russian Federation’s GSP Scheme, the exporter or manufacturer should first find out from the Trade and Industry Department whether the products to be exported are eligible for preferences and whether they meet the applicable origin criteria before submitting application for a Certificate of Origin Form A.

An application for a Certificate of Origin Form A issued by the Department must be made on a prescribed form - TIC 185B (Rev.). The form can be purchased at the following office:

Trade and Industry Department
Shroff and Form Sales Counter
Room 1309
13/F. Trade and Industry Tower
3 Concorde Road
Kowloon City, Hong Kong

Certificates of Origin Form A are available for sale at the following stationer:
Both the application form and the certificate should be completed by typewriting. Identical information for copies of the application form and of the certificate should be reproduced by using carbon papers. Notes advising on how to complete the application form and the certificate are at Annexes One and Two respectively. Further guidance can be obtained from the Certificate of Origin/ Form A Section, Factory Registration and Origin Certification Branch of the TID (see section on 'Enquiries').

For each consignment, a Form A application form (TIC 185B (Rev.)) in duplicate together with a Certificate of Origin Form A in triplicate should be submitted to the Certificate of Origin/ Form A Section of the Factory Registration and Origin Certification Branch of the TID (14/F, Trade and Industry Tower, 3 Concorde Road, Kowloon City, Hong Kong) or one of the GACOs. The submission should be made at least two clear working days before the departure date of the carrying vessel (this does not include the day of submission, the departure day and intervening public holidays and Sundays). Upon submission, a fee currently at $324 by means of postage stamps affixed to or franked on the original copy of the application form (in yellow) is charged. A numbered receipt will then be issued to the applicant, together with the duplicate of the application form (in light pink) which is retained by the applicant for record purposes.

If everything is in order, the Certificate of Origin Form A will be approved by the Department or the GACO to which the application is filed. The original plus the duplicate of the certificate will be issued to the applicant against the relevant receipt. The triplicate and the application form will be retained by the Department or the issuing GACO. Normally, a certificate is issued in two clear working days after submission. However, it may take a longer time if physical verification is required.

If the Certificate of Origin Form A application is to be refused, a refusal letter will be issued to the applicant, stating the reasons for the refusal. The full set of application form and Certificate of Origin Form A will then be retained by the Department or the GACO concerned. The Department and the GACOs reserve the right to issue, refuse or cancel any application. After submission of an application, the application fee is not refundable in any circumstances.
Amendment of the Certificate of Origin Form A and the Application

When amendments are required on the Certificate of Origin Form A and the application form after the documents have been submitted to the Department/GACOs or after the Certificate of Origin Form A has been issued, the amendment procedure in force has to be followed. Details of the amendment procedure can be obtained from the Certificate of Origin/Form A Section, Factory Registration and Origin Certification Branch of the Department.

Late Submission of Application for Certificate of Origin Form A

Applications for Certificates of Origin Form A are required to be submitted at least two clear working days in advance of the departure date of the carrying vessel. If the application is not submitted in accordance with this condition, the Department reserves the right not to accept such late submissions.

Application for Retrospective Issue of Certificate of Origin Form A

As a general rule, the Department will not accept applications for Certificates of Origin Form A after the goods have been shipped. However, in very special cases (e.g. where the failure to apply before shipment was caused by external circumstances which were beyond the applicant’s control), late applications may be accepted. In such circumstances, the exporter has to submit the whole set of application forms and certificates together with the following supporting documents:

(a) a covering letter explaining the reasons for the late application;
(b) a copy of the commercial invoice and the bill of lading/air waybill/postal receipt in respect of the consignments covered by the certificate;
(c) a cost statement of the goods concerned if applicable; and
(d) packing list.

This request should be submitted to the Certificate of Origin/Form A Section of the Factory Registration and Origin Certification Branch of the TID or the GACOs for approval. The Department may request the exporter to produce samples of the goods covered by the certificate for inspection. Further guidance can be obtained from the Factory Registration and Origin Certification Branch of the Department (see section on 'Enquiries').
Other Issuing Organizations

Apart from the Trade and Industry Department, the following five Government Approved Certification Organizations are also authorized to issue Certificates of Origin Form A for GSP exports to the Russian Federation:

(a) The Hong Kong General Chamber of Commerce
3/F, Silvercorp International Tower
707-713 Nathan Road
Kowloon
(Enquiry: 2398 6033)

(b) The Indian Chamber of Commerce, Hong Kong
2/F, Hoseinee House
69 Wyndham Street
Hong Kong
(Enquiry: 2525 0138)

(c) The Federation of Hong Kong Industries
Office A, 7/F, Hua Chiao Commercial Centre
678 Nathan Road
Kowloon
(Enquiry: 2396 3318)

(d) The Chinese Manufacturers' Association of Hong Kong
1/F, CMA Building
64 Connaught Road Central
Hong Kong
(Enquiry: 2545 6166)

(e) The Chinese General Chamber of Commerce
4/F, 24-25 Connaught Road Central
Hong Kong
(Enquiry: 2526 0623)

Enquiries regarding the issue of certificates by these organizations should be made to the Certification Offices of these organizations.

Penalties for Malpractice

Certificates of Origin Form A issued by the Trade and Industry Department and the five Government Approved Certification Organizations are legally protected. Furnishing false information on a Certificate of Origin Form A application/certificate or misuse of the certificate may result in a maximum fine of $500,000 and two years' imprisonment.
Enquiries

All enquiries about issue of Certificates of Origin Form A by the Trade and Industry Department should be directed to:

Certificate of Origin/ Form A Section
Factory Registration and Origin Certification Branch
Trade and Industry Department
14/F, Trade and Industry Tower
3 Concorde Road
Kowloon City, Hong Kong
(Tel.: 2398 5545)
HOW TO COMPLETE THE APPLICATION FORM (TIC 185B (REV.))

I Completion of Application

The application form (TIC 185B (Rev.)) contains declarations by both the manufacturer and the exporter as to the accuracy of information given on the application. It must therefore be completed personally by the proprietor or by a partner or principal officer authorized by the company exporting/manufacturing the goods. The application requires, among other things, the following details:

(a) Means of transport and route, and final destination

The means and route by which the goods are to be transported, the departure date of the vessel and the final destination must be clearly stated and must also tally with the details as stated in Box 3 of the Certificate of Origin Form A. Where container service is utilised in the transportation of goods, the closing date of the container must be stated. Where the final destination is a place other than the port of discharge, this must be stated in the 'Final Destination if on Carriage' column.

(b) Description of goods

The description of goods, their marks and numbers, quantity, value and brand names or labels should be clearly stated in the relevant columns of the application form. The description of goods, their quantity and brand names or labels appearing on both the exporter's and manufacturer's declarations must be identical. They must also tally with those stated on the Certificate of Origin Form A. If the goods do not carry any brand names or labels, the word 'Nil' should be inserted in the relevant columns of both declarations. The marks and numbers of goods appearing on both the exporter's declaration and the Certificate of Origin Form A should also be identical. It should also be noted that the quantity of goods and the number of packages must be recorded both in letters and numerals, e.g.:

‘ONE HUNDRED (100) DOZEN’

‘TEN (10) CARTONS’

In addition, applicants for Certificates of Origin Form A are required to declare on the application form the 8-digit Harmonized Commodity Description and Coding System (Harmonized System) codes of each of the products covered by the Certificate of Origin Form A. The HS codes should be bracketed and placed beside the description of goods on the 'exporter page' of the application form. The 8-digit HS codes for any particular product can be found in the 'Hong Kong Imports and Exports

(c) **Name of factory, its address and registration number**

The manufacturer should ensure that the factory's full name and correct address are completed. He should also state the factory's valid Factory Registration Number which is given by the Trade and Industry Department (TID) when its application for registration for certification purposes is approved. This number is not the Business Registration Number which is given by the Business Registration Office of the Inland Revenue Department.

(d) **Declaration as to GSP origin criteria**

Manufacturers are required, for goods which will qualify for preference only if certain requirements are met in the manufacture of such goods, to state that such requirements are met; this statement should be made in paragraph 5 of the manufacturer's declaration, i.e. the reverse page of the application form.

Manufacturers should consult the Certificate of Origin/ Form A Section of the Factory Registration and Origin Certification Branch of the TID in regard to the correct declaration to be made. A false or incorrect declaration may not only result in the application being refused but also in legal proceedings being taken against the company or the declarant.

(e) **Materials and parts used in the manufacture of the products**

All materials and parts used, whether imported or locally made, and their country of origin, should be stated in the manufacturer's declaration. However, for products composed of many component parts, only the major parts are required in the declaration.

(f) **Work done in Hong Kong**

Manufacturers should state clearly the manufacturing processes performed in the registered factory premises for the production of the goods at paragraph 3(A) of the manufacturer's declaration. If the whole or part of the work is sub-contracted to other factories or persons, the sub-contracting arrangement procedure in force should be followed. Details of the sub-contracting arrangements are obtainable from the Factory Registration and Origin Certification Branch of the TID (Tel.: 2398 5531). The following details should be clearly stated in the relevant paragraphs:
(i) **Sub-contracting of principal process or entire production**

The Approval Reference Number for the sub-contracting, the names, the addresses and valid Factory Registration Numbers of all sub-contractors, the processes carried out and the quantity produced by the sub-contractors should be quoted in paragraph 3(B)(i) of the manufacturer’s declaration. The sub-contractor is also required to complete the Declaration by Sub-contractor column beside paragraph 3(B)(i).

(ii) **Sub-contracting of subsidiary processes**

The applicant manufacturer may take one of the following two courses:

*Either:* Insert the Approval Reference Number for the sub-contracting in paragraph 3(B)(ii).

*Or:* Provide full details of each process and each sub-contractor (the name and address) employed in paragraph 3(B)(iii).

(iii) **Sub-contracting to outworkers**

The processes performed by such outworkers should be stated in paragraph 3(C).

(g) **Inspection of goods**

The Customs and Excise Department will generally carry out consignment checks on the goods to be exported to verify the accuracy of the information provided in the declaration. Manufacturers are therefore advised to state clearly in paragraph 7 the place where the goods may be inspected, such as the factory premises, its warehouses, or any other places where the goods are stored before shipment. It should also be noted that goods should be available for inspection for at least two clear working days following the date of submission.

(h) **Authorized signature and office address**

The correct office addresses of both the exporter and the manufacturer must be clearly stated. All signatures should be repeated in block letters, and Chinese character signatures should be repeated in English block letters. All signatures should also be stamped with the company’s business chop. Furthermore, signatory of the manufacturer should be those registered under the TID’s Factory Registration.
II Amendments to Application

Amendments to the application form are normally permitted. This can be done by typewriting or handwriting, signed by the signatory of the application or his/her authorized official, and stamped with the company's business chop. The TID and GACOs, however, reserve the right to require the submission of a fresh application.

III Insufficient Space on the Application

Where the space provided on the application form is not sufficient to accommodate all the details, (e.g. because the consignment contains too many items), exporters/manufacturers may complete the information on a blank white sheet of paper and affix it to the application form, at the appropriate columns and chopped and signed at the joining line by the signatory of the application or his authorized official.
HOW TO COMPLETE CERTIFICATE OF ORIGIN FORM A

I Completion of Application

The Certificate of Origin Form A must be completed by the exporter in accordance with the rules and conditions shown on the reverse side of the certificate. Exporters are advised to exercise great care in filling out the form. The form requires, among other things, the following details:

(a) **Name and address of consignee**

In Box 2 of the certificate, the name and address of overseas buyer to whom the goods are consigned should be given. In cases where the goods are consigned to a bank or forwarding agent because of terms on L/C etc., the name and address of the overseas buyer should also be provided, e.g.:

‘Consignee : ABC Bank
(address of the bank)

Notifying party : XYZ Co.
(address of the company)’

Please be informed that the consignment under the GSP scheme of the Russian Federation is subject to direct purchase.

(b) **Means of transport and route**

As one of the conditions for qualifying for preferential tariff treatment is that the goods must be consigned direct from Hong Kong to the country of destination except in cases where any intermediate transit, transhipment or temporary warehousing arises from requirement of transportation, the means of transport and route in Box 3 should be clearly stated, e.g.:

(i) Where the goods are consigned and transported directly to Moscow, the Russian Federation:

‘From Hong Kong to Moscow, the Russian Federation, per s.s. (name of vessel) on (departure date).’

(ii) Where the goods are consigned and transported to St Petersburg, the Russian Federation, passing through Moscow:
'From Hong Kong to St Petersburg, the Russian Federation, via Moscow per s.s. (name of vessel) on (departure date).'

Please be informed that the consignment under the GSP scheme of the Russian Federation is subject to direct shipment.

(c) **Item number**

The item number in Box 5 is to indicate how many items are there in the consignment under application e.g.

<table>
<thead>
<tr>
<th>Item number</th>
<th>Description of goods</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Ladies’ leather gloves</td>
</tr>
<tr>
<td>2</td>
<td>Men’s leather gloves</td>
</tr>
<tr>
<td>3</td>
<td>Boy’s leather gloves</td>
</tr>
</tbody>
</table>

(d) **Marks and numbers of packages**

In Box 6, the marks and numbers of packages given should be identical to those appearing on the exporter’s declaration on the application form (TIC 185B (Rev.)).

(e) **Description of goods and origin criteria**

The description of goods must be stated sufficiently in detail to enable the goods to be identifiable by the customs authority of the importing country examining them. The origin criterion must be shown in accordance with the rules and conditions as stated on the reverse side of the certificate. The Trade and Industry Department (TID) and GACOs will refuse to approve any certificate where the origin criterion is wrongly stated. Exporters are therefore advised to consult the Certificate of Origin/ Form A Section of the Factory Registration and Origin Certification Branch of the TID concerning the correct origin criterion for the goods covered by the certificate. To facilitate the classification of goods into their correct origin criterion, the TID may request exporters or manufacturers to submit samples of the goods for inspection. In addition, the following points should be noted:

(i) The descriptions of goods, marks and numbers of packages and quantity on the certificate should tally with those on the application form (TIC 185B (Rev.));

(ii) The quantity of goods and the number of packages should be recorded both in letters and numerals, e.g.:

‘ONE HUNDRED (100) DOZEN’
‘TEN (10) CARTONS’
(iii) Each last completed entry must be followed immediately by four asterisks, e.g.:

'Plastic beaded cotton purse ****'
'One Hundred (100) Dozen ****'

(iv) Space after each completed entry must be ruled off so that it would not be possible to add an extra insertion, wording or other remarks, e.g.:

'Plastic beaded cotton purse****'

Where the space provided on the Certificate of Origin Form A is not sufficient to accommodate all the details, the exporter may complete the information on a blank sheet of certificate form and affix it to the Certificate, chopped and signed at the joining line by the signatory of the certificate.

(f) Date of Invoices

The invoice date(s) in Box 10 should not be later than the date given in Box 12 of the certificate which contains the declaration by the exporter.

(g) Declaration by exporter

The person who signs the declaration in Box 12 should also be the signatory to the exporter's declaration on the application form (TIC 185B (Rev.)) and the signature should be stamped with the company's business chop. The name should be repeated in block letters and the name of the importing country should be that stated in Box 2 of the certificate.

II Amendment to Certificate

When amendments are required on the Certificate of Origin Form A after the certificate has been issued, applications for amendment must be made in writing within 30 days from the date of issue. A new set of Certificate of Origin Form A incorporating the amendments and the application for amendment both signed by the signatory of the original certificate application (TIC 185B (Rev.)) or his authorized official and stamped with the company's business chop should be submitted. Further details of amendment procedures are obtainable from the Certificate of Origin/ Form A Section, Factory Registration and Origin Certification Branch of the TID.