

## Guidance on the combined declaration of multiple products in box 7 of the Certificate of Origin

During recent inspections of the application of Certificate of Origin Form E, Customs have questioned C/O's validity in case multiple product items are combined and declared in C/O box 7.

Accordingly, the General Department of Customs has recently issued an instruction on the required content in Box 7 in cases of combined declarations for multiple products in Official Letter No. 575/TCHQ-GSQL dated 31 January 2020. Specifically:

- The validity of the C/O is not affected in case the declared information in Box 7 is combined for products which have the same name, customs tariff code, and origin criteria, even if they differ in terms of size, capacity, model or marks
- In case of differences in origin, separate declarations are required for each product and a combined declaration is not allowed

Therefore, where combined declarations are made in Box 7 as instructed in Official letter 575, which are consistent with customs dossiers and physical products, the C/O is still accepted for claiming preferential import duty rates.

## Contact us – PwC Customs team

This publication has been prepared for general guidance on matters of interest only, and does not constitute professional advice. For further information, please reach out to us.



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