

1. Goods consigned from (Exporter's business name, address, country)		Reference No. 87196			
2. Goods consigned to (Consignee's name, address, country)		GENERALIZED SYSTEM OF PREFERENCES CERTIFICATE OF ORIGIN (Combined declaration and certificate) FORM A Issued in _____ (country)			
3. Means of transport and route (as far as Known)					
5. Item number	6. Marks and numbers of packages	7. Number and kind of packages; description of goods	8. Origin criterion (see Notes overleaf)	9. Gross weight or other quantity	10. Number and date of invoices
11. Certification it is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. _____ Place and date, signature and stamp of certifying authority			12. Declaration by the exporter The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in _____ (country) and that they comply with the origin requirements specified for those goods in the Generalized System of Preferences for goods exported to _____ (Importing country) _____ Place and date, signature of authorized signatory		

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

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

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

II. General conditions**to qualify for preference, products must:**

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

III. Entries to be made in Box 8

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

- (a) Products wholly obtained: for export to all countries listed in Section I, enter the letter "P" in Box 8 (for Australia and New Zealand, Box 8 may be left blank).
- (b) Products sufficiently worked or processed: for export to the countries specified below, the entry in Box 8 should be as follows:
 - (1) United States of America: for single country shipments, enter the letter "Y" in Box 8; for shipments from recognized associations of countries, enter the letter "Z", followed by the sum of the cost or value of the domestic materials and the direct cost of processing, expressed as a percentage of the ex-factory price of the exported products (example: "Y"35% or "Z" 35%).
 - (2) Canada: for products which meet origin criteria from working or processing in more than one eligible least developed country, enter letter "G" in Box 8; otherwise "F".
 - (3) The European Union, Japan, Norway, Switzerland including Liechtenstein and, Turkey: enter the letter "W" in Box 8 followed by the Harmonized Commodity Description and coding system (Harmonized System) heading at the four-digit level of the exported product (example "W"96.18).
 - (4) Russian Federation: for products which include value added in the exporting preference-receiving country, enter the letter "Y" in Box 8, followed by the value of imported materials and components expressed as a percentage of the fob price of the exported products (example "Y" 45%); for products obtained in a preference-receiving country and worked or processed in one or more other such countries, enter "Pk".
 - (5) Australia and New Zealand: completion of Box 8 is not required. It is sufficient that a declaration be properly made in Box 12.

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

** Official certification is not required.

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

**** The United States does not require GPS Form A. A declaration setting forth all pertinent detailed information concerning the production or manufacture of the merchandise is considered sufficient only if requested by the district collector of Customs.