

HANDBOOK FOR EXPORTERS ON OBTAINING CERTIFICATES OF ORIGIN

Guidelines for Procedures to be Followed by Exporters



Department of Commerce

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Department of Commerce

Colombo, Sri Lanka

2022

Contents

Introduction.....	4
Registration of a company with Department of Commerce.....	5
Submission of application	6
Registration Fee.....	7
Issuance of Registration Number	7
Change of details	7
Suspension/Termination of Registration	7
Registration of a company under the REX system.....	8
Submission of Application for REX Registration.....	8
Verification of eligibility.....	11
Statement of Origin	11
Post registration responsibilities of exporters.....	13
Complying with Rules of Origin	16
What are rules of origin?.....	16
Rules of Origin by Agreement.....	17
Asia Pacific Trade Agreement (APTA)	17
Main Rule.....	17
Cumulative Rule.....	17
Product Specific Rules.....	17
Method of calculation	17
India-Sri Lanka Free Trade Agreement.....	17
Main Rule.....	17
Cumulative Rule.....	17
Method of calculation	18
Globalized System of Trade Preferences (GSTP).....	18
Main Rule.....	18
Cumulative Rule.....	18
Method of calculation	18
Pakistan-Sri Lanka Free Trade Agreement.....	18
Main Rule.....	18
Cumulative Rule.....	18
Method of calculation	19
South Asia Preferential Trade Agreement (SAPTA).....	19

Main Rule.....	19
Cumulative Rule.....	19
Method of calculation.....	19
South Asia Free Trade Agreement (SAFTA).....	19
Main Rule.....	19
Cumulative Rule.....	19
Product Specific Rules.....	20
Method of calculation.....	20
Generalized System of Preferences – Australia	20
Main rule.....	20
Cumulative rule.....	20
Method of calculation.....	20
Generalized System of Preferences – Canada.....	20
Main rule.....	20
Cumulative rule.....	20
Method of calculation.....	21
Generalized System of Preferences – Japan	21
Main rule.....	21
Generalized System of Preferences – New Zealand	21
Main rule.....	21
Cumulative rule.....	21
Method of calculation.....	21
Generalized System of Preferences – Eurasian Economic Commission	21
Main rule.....	21
Cumulative rule.....	22
Method of calculation.....	22
Generalized System of Preferences – USA	22
Main rule.....	22
Cumulative rule.....	22
Method of calculation.....	22
Generalized System of Preferences – EU, Norway, Switzerland, Turkey	22
Main rule.....	22
Preparation of supporting documents for proving rules of origin.....	23
Preparation and submission of an affidavit	23
Preparation and submission of cost statement	24

Obtaining the Certificate of Origin.....	26
Obtaining blank forms	26
Documents to be submitted with the COO	26
Special Requirements for Spices Exported to the South Asia region	27
Completing the form.....	28
How to prepare the form.....	28
Special Requirements for Spice COOs.....	30
Common Reasons for Rejection of COOs	30
Submission of the COO Application.....	31
Cancellation of COOs.....	32
Cancellation at the request of the exporter	32
Cancellation by the DoC.....	32
Resources.....	33

Introduction

Preferential Certificates of Origin are documents issued by the Department of Commerce which allows exporters to obtain tariff concessions under various free trade and preferential trading arrangements.

Sri Lanka is currently party to two bilateral free trade agreements, one regional free trade agreement, and three regional preferential trade agreements. In addition, Sri Lanka is a beneficiary country under a number of preferential schemes implemented by other countries.

The following are the Agreements and the Parties to the Agreement:

Agreement	Parties
India-Sri Lanka Free Trade Agreement	India
Pakistan-Sri Lanka Free Trade Agreement	Pakistan
South Asia Free Trade Agreement	All SAARC countries
South Asia Preferential Trade Agreement	All SAARC Countries
Asia Pacific Trade Agreement	Bangladesh, China, India, Laos, South Korea and Sri Lanka
Globalized System of Trade Preferences	Algeria, Argentina, Bangladesh, Benin, Bolivia, Brazil, Cameroon, Chile, Cuba, the Democratic People's Republic of Korea, Ecuador, Egypt, Ghana, Guinea, Guyana, India, Indonesia, the Islamic Republic of Iran, Iraq, Libya, Malaysia, Mexico, Morocco, Mozambique, Myanmar, Nicaragua, Nigeria, Pakistan, Peru, Philippines, Republic of Korea, Singapore, Sudan, Thailand, Trinidad and Tobago, Tunisia, the United Republic of Tanzania, Venezuela, Viet Nam, Zimbabwe, and Mercosur
GSP	EU, Norway, Switzerland, Turkey, Australia, Canada, New Zealand, Eurasian Economic Union (Armenia, Belarus, Kazakhstan, Kyrgyzstan, and Russia), Japan, USA, UK

If you are exporting, or intending to export, to the above countries, you may be able to obtain COOs which will provide you tariff concessions in these markets. This handbook sets out the procedures for obtaining such COOs from the Department of Commerce.

Registration of a company with Department of Commerce

To apply for preferential Certificates of Origin (COOs) from the Department of Commerce (DoC), a company must register first with the DoC. This is a one-time process and is open to any type of company registered in Sri Lanka.

If you are already an exporter, or are planning to start exporting, you would need to check whether your product is eligible for duty concessions in the markets to which you are exporting or are intending to export. To find this out, you must first know the HS Code of your product, and have an idea of which countries you intend to export.

If you don't know what your HS Code is, you can seek assistance from Sri Lanka Customs to get the appropriate HS Code for your product.

You can confirm whether your products are eligible for tariff concessions by sending an inquiry to roodivision@doc.gov.lk, giving your HS Codes, product description, and the country you wish to send your product.

You can also carry out a preliminary check through the Market Access tool by International Trade Center at www.macmap.org. Simply add Sri Lanka as the exporting country, your market as the importing country, and the HS Code at 6-digit or National Line level to see whether your product enjoys tariff concessions.

Please note that this step is only the first step to determine whether the product in general receives tariff concessions. The DoC will conduct a further evaluation of whether your product meets with the

An HS Code is a unique code assigned to all tradeable goods under the Harmonized System.

A product code is broken down into four levels:

02 digits - Chapters

04 digits - Tariff Heading

06 digits - Tariff Sub-heading

08 to 10 digits - National Tariff lines

This system is a classification system agreed upon by all countries and makes it easier for goods to travel across borders, since all countries agree on the codes to be assigned to products till the 6-digit level. Product descriptions become more and more detailed as the digits increase. After the 6-digit level, countries can further classify these lines at 8- or 10-digit level, and these can differ between countries.

Example of an HS Code classification

Level	HS Code	Description
Chapter	40	Rubber and articles thereof
Tariff Heading	4011	New pneumatic tyres, of rubber
Tariff subheading	4011.10	Of a kind used on motor cars (including station wagons and racing cars)
National Tariff Line	4011.10.10	Of a kind used on Go-Karts having a rim size 05 inches

rules of origin under the relevant Agreement in a separate process (see *Complying with Rules of Origin*).

If your product is eligible for tariff concessions to the market you have identified, you can proceed with the registration process.

Submission of application

- 1) Please download the Company Registration form from www.doc.gov.lk. This is available under the Registration of Companies link in the home page of the DoC website. You can either fill it in directly on the computer, or print out the form and fill it out by hand. If filling the application by hand, please make sure you fill in the details clearly.
- 2) Whether you fill it out electronically or by hand, you must print out the final form, and **original signatures** must be placed on the hard copy. Scanned signatures on the form will not be accepted.
- 3) Attach the following documents with your application:
 - a. Original Business Registration Certificate
 - b. Original TIN Certificate
 - c. Original VAT Certificate
 - d. Original Form 1 or Form 20 (if your company is a limited liability company)
 - e. Original National Identity Card (or Driving License or Passport)
 - f. Special documents
 - i. Coconut based products
 1. Certificate from Original Coconut Development Board
 - ii. Edible Fish
 1. Health Certificate from the Department of Fisheries (If you are processing this product please send the original agreement with fish processing company)
 - iii. Spices and Allied Product (Areca nut and pepper)
 1. Supplier List (Name, Address, Phone numbers)
 2. Letter in company letterhead for Warehouse details letter along with original deed of land or Lease agreement
 3. Auditor report
 4. Letter from Bank for Account type addressing to the Director General of Commerce, Department of Commerce, Colombo 03.
 5. 20Mn bank facility letter from commercial bank.
 - g. Other registrations
 - i. BOI Registration, if applicable
 - ii. Registration Certificates with Chambers, if applicable
 - h. Any other documents in support of your application
 - i. Draft Cost statement (only for the non-wholly obtained products)
 - ii. Production flow Chart (only for the non-wholly obtained products)

When filling the application, make sure to follow the directions included in the form.

All applications for registration of companies are processed electronically. Therefore, scan all the above documents and send them to roodivision@doc.gov.lk. The Subject Heading of the email should be "Registration of Company – [Company Name]". This will ensure that all emails with respect to your application can quickly be traced.

Applications for registration of companies are usually processed within **one - two days**, provided that your application is complete and with no gaps in the required documentation. To avoid unnecessary delays arising from missing documentation, please use the checklist above to make sure all relevant documents are attached.

The officers in charge of processing your application will contact you directly for any clarifications/additional documents. Please respond as quickly as possible to their requests to ensure your application is processed quickly.

If your company is approved for registration, you will receive an email confirmation.

Registration Fee

Once you receive the approval from the DoC, the one-time registration fee (Rs.15,000) has to be paid to the following bank account through any branch of the People's Bank or a CDM and the bank slip should be scanned and emailed to us.

Account No. : 014100129027293
Account Name : Director General of Commerce
Bank Name : People's Bank, Union Place, Colombo 02

Issuance of Registration Number

You will then be issued a registration number in the form of D/COM/R/XXXXXX. This number is unique to your company. Please cite this reference in all your communications. This should also be included in the duplicate of each COO that you submit (see *Submission of COO Applications*)

Change of details

You must immediately inform the DoC of important changes to your company, including but not limited to:

- 1) Change in management
- 2) Change of name
- 3) Change of contact details

It is very important to immediately inform any change in your company's contact details. The DoC frequently sends out important notices to all exporters, based on the details available in the system, and the DoC cannot be held responsible for your company not receiving any communications to contact details not provided to DoC.

Suspension/Termination of Registration

The DoC has the right to cancel your registration, if any investigation by the DoC, reveals that the exporting company, any of its representatives, agents of person nominated by it, have made any false declarations, submitted false or fraudulent documents/statements or by word or deed misrepresented any facts relating to origin or any other relevant matter.

Registration of a company under the REX system

If you are exporting, or intending to export, to the EU, Norway, Switzerland, or Turkey, and want to obtain the tariff preferences provided by these markets, the Certificate of Origin issued by the DoC no longer applies. The EU and others have introduced a self-declaration system, known as the Registered Exporter (REX) system, through which the exporter himself makes a declaration that his products are eligible for tariff concessions, known as a Statement on Origin. This is made through a statement included in the commercial documents such as the invoice and submitted by the buyer to the Customs authorities of the EU for verification.

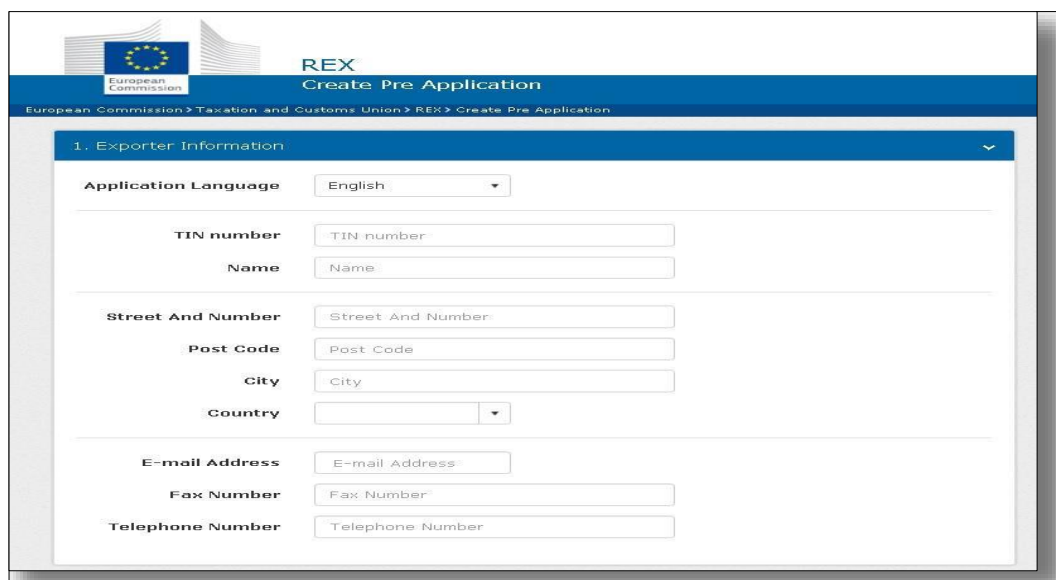
To enjoy this facility, you must still go through several verification and approval processes carried out by the DoC, after which you will be registered on the REX system by the DoC as a validated exporter. When sending your shipments with the self-declaration, the EU Customs authorities will then check the system as to whether you have been approved as an eligible exporter.

Submission of Application for REX Registration

The following are the steps for this process:

1. If you have not yet done so, register first with the DoC (see *Registration of Companies*)
2. Complete the pre-application process in the EU system by visiting the following link:
<https://conformance.customs.ec.europa.eu/rex-pa-ui/>

The following are screenshots of the online form

The screenshot shows the 'Create Pre Application' form for the REX system. At the top, there is a header with the European Commission logo and the text 'REX Create Pre Application'. Below this, a breadcrumb trail reads 'European Commission > Taxation and Customs Union > REX > Create Pre Application'. The main section is titled '1. Exporter Information' and contains several input fields: 'Application Language' (set to English), 'TIN number', 'Name', 'Street And Number', 'Post Code', 'City', 'Country' (a dropdown menu), 'E-mail Address', 'Fax Number', and 'Telephone Number'. Each field has a corresponding label and a text input box.

Screen 1

Please enter your TIN number in the appropriate space correctly. Your final registration number for the REX system will be this number preceded by the prefix LKREX.

Screen 2

Fax Number	<input type="text" value="Fax Number"/>
Telephone Number	<input type="text" value="Telephone Number"/>

2. Exporter Contact Persons Information

Name	Street And Number	Post Code	City	Country	E-mail address	Fax	Phone	Edit	Delete
No data available in table									

+ Add

3. Exporter Activities

Production	<input type="checkbox"/>
Trading	<input type="checkbox"/>

Screen 3

4. Description Of Goods

Harmonized System Code	Description	Delete
No data available in table		

+ Add

5. Undertakings to be given by an Exporter

Place of signature of Authorised Signatory	<input type="text" value="Place of signature of Authorised Signatory"/>
Authorised Signatory Name	<input type="text" value="Authorised Signatory Name"/>
Authorised Signatory Job Title	<input type="text" value="Authorised Signatory Job Title"/>

Screen 4

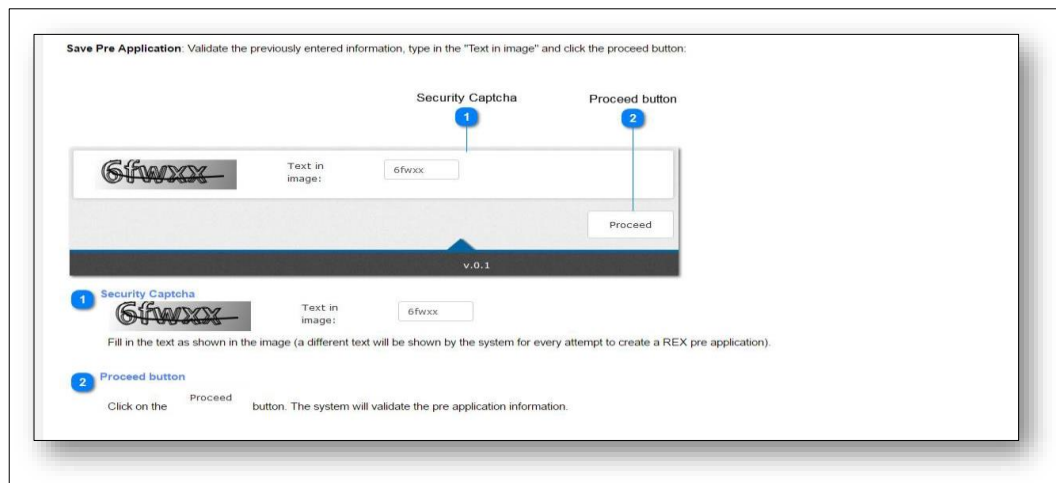
6. Prior specific and informed consent of exporter to the publication of his data on the public website

Indication of consent of exporter to the publication of his/her data on the public website ☐

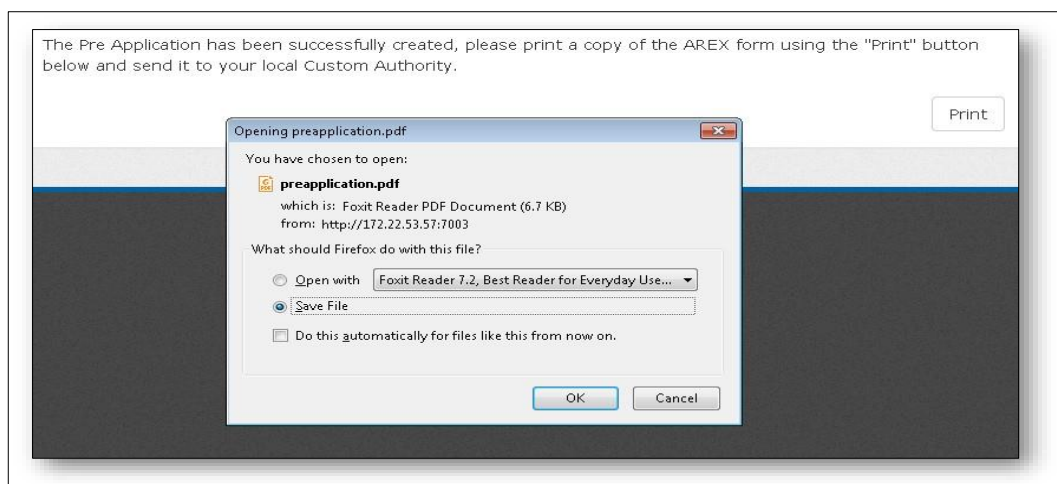
Place of signature of the Authorised Signatory	<input type="text" value="Place of signature of the Authorised Signatory"/>
Authorised Signatory Name	<input type="text" value="Authorised Signatory Name"/>
Authorised Signatory Job Title	<input type="text" value="Authorised Signatory Job Title"/>


Text in image:

Screen 5



Screen 6



Once you complete the online form, you will have the option to print the form. Please print out the form and attach it as part of your main REX application to be submitted to the DoC.

By entering your information in the pre-application process, this ensures that your data is entered into the system for the necessary validation by DoC after the approval process, and will help to expedite the completion of your application.

3. Submission of REX Application to DoC

Your application should consist of the following documents:

- 1) Hard copy of the pre-application form
- 2) Completed REX 1 Form – application form available at http://www.doc.gov.lk/images/pdf/our_services/rex_system/rex1.pdf.
 - First download the REX Form 1 from the following link on the DoC website:

- Print out and complete the form with all relevant details.
- You must ensure that all signatures are original (no digitally scanned signature should be placed on the form).
- The form must also be signed by an officer of the company at an appropriate level, i.e. an officer who is authorized to take full responsibility for the undertakings in item (5) of the form, i.e. managing director level and above. This is very important because any violation of these undertakings could result suspension/cancellation of your registration in the system.

3) REX 2 Form – List of products to be exported, available at http://www.doc.gov.lk/images/pdf/our_services/rex_system/rex2.pdf

4) Original and copy of your TIN Registration

5) Necessary supporting documents to ascertain the eligibility of the products that the company will export

- Updated Cost Statements/Affidavit/Material Sheet (depends on the product)
- Original CUSDECs and Original Commercial Invoices for Local & imported raw materials together with a set of photocopies
- Production flow chart etc if necessary
- Other relevant documents (EUR1, GSP Form A for exports under cumulation) etc. with a set of photocopies

(Exporters are advised to contact the department before submitting hard copies of the documents if they need more information about required supporting documents)

The rules of determining the origin of good in the EU GSP scheme remain unchanged with the application of the REX System.

Verification of eligibility

The DoC will assess your application and the eligibility of your products, i.e. whether the product in general enjoys tariff concessions, and whether your product in particular meets with the rules of origin under the Scheme (see *Rules of Origin* section for further information on rules of origin and how DoC assesses whether a product meets the rules of origin).

Under the REX system, once approved, you are responsible for making declarations on the origin of your goods. However, the DoC still has the authority to monitor your company, including your production and exports. Therefore, it is important that you submit full and correct information on your product and production process.

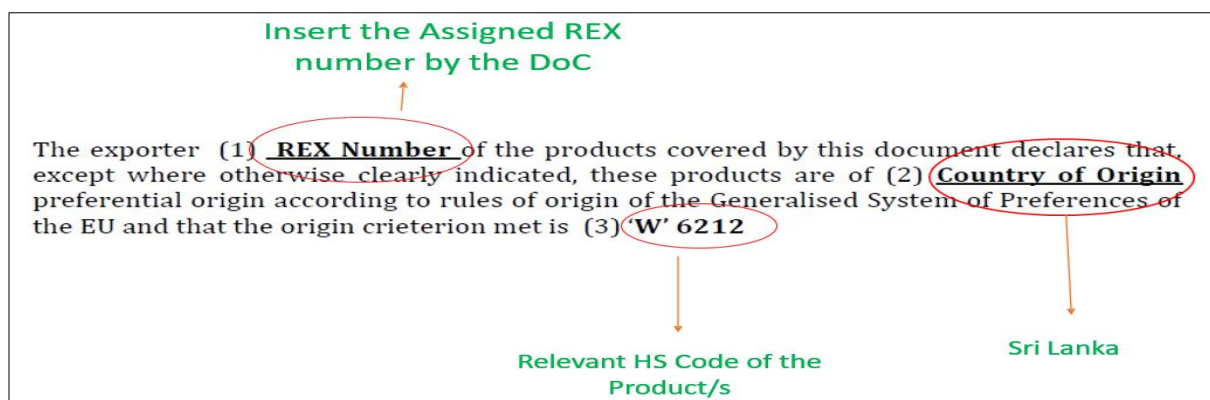
Statement of Origin

If your company and product is deemed eligible to export under the relevant GSP Schemes, the DoC will validate your registration in the system and you will be issued with a unique number in the following format: LKREX-XXXXXXX.

Thereafter, you will not need to obtain COOs for exports to EU, Norway, Switzerland and Turkey. Instead, you need to include a declaration, known as a “Statement of Origin”, in any

of your shipping documents, such as the commercial invoice, the packing list or the delivery note. We would recommend that you include it in your commercial invoice.

How to prepare an SOO



The SOO should take one of the following formats:

1. For Wholly obtained products The exporter (1) REX Number of the products covered by this document declares that, except where otherwise clearly indicated, these products are of (2) Country of Origin preferential origin according to rules of origin of the Generalised System of Preferences of the EU and that the origin criterion met is (3) **'P'**

2. For sufficiently worked or processed products The exporter (1) REX Number of the products covered by this document declares that, except where otherwise clearly indicated, these products are of (2) Country of Origin preferential origin according to rules of origin of the Generalised System of Preferences of the EU and that the origin criterion met is (3) **'W' relevant HS Code at 4 digit Level (e.g.: W6212)**

3. For sufficiently worked or processed products under SAARC regional cumulation The exporter (1) REX Number of the products covered by this document declares that, except where otherwise clearly indicated, these products are of (2) Country of Origin preferential origin according to rules of origin of the Generalised System of Preferences of the EU and that the origin criterion met is (3) **'W' and relevant HS Code followed by the term 'Regional Cumulation' (e.g.: w6204 Regional Cumulation)**

4. For sufficiently worked or processed products under Turkey Cumulation. The exporter (1) REX Number of the products covered by this document declares that, except where otherwise clearly indicated, these products are of (2) Country of Origin preferential origin according to rules of origin of the Generalised System of Preferences of the EU and that the origin criterion met is (3) **'W' and relevant HS Code at 4 digit Level followed by the term 'Turkey Cumulation'**

Sample commercial invoice

COMMERCIAL INVOICE							
Invoice No: Date:							
Invoice Address:				Delivery terms			
Ship to:				Delivered under:			
				Payment terms			
No item	Description	Country of origin	Net weight/kg	HS Code	Qty(pieces)	Unit price, USD	Total price, USD
1.							
2.							
3.							
Total, USD							
Gross Weight, kg (total) :							
Signed by:							
<p>Speciman of Statement on Origin</p> <p>(i) For Wholly obtained products The exporter (1) REX Number of the products covered by this document declares that, except where otherwise clearly indicated, these products are of (2) Country of Origin preferential origin according to rules of origin of the Generalised System of Preferences of the EU and that the origin crieterion met is (3) "P"</p>							

Post registration responsibilities of exporters

Exporters should maintain records of shipment for which they make self-certifications for at 3 years, and allow the DoC access to such records, in case DoC, as the monitoring body, receives verification requests from the authorities of the importing countries.

Exporters should submit shipment data to DoC in the following format within two weeks from the on-board date. The data should be prepared in an Excel format and sent to lkrex.doc@gmail.com.

Format for Submission of Shipment Data

REX No: LK/REX/										REX-4 Form
Shipment Data:										
Invoice No:	Date	HS Code (at 6 digit level)	Description	Customs Declaration Information					B/L No and On board Date	Reference No of Approved Affidavit/Cost Statement/ Material Sheet
				Customs Reference No	Date	Declaration (cage 1)	Office of entry (cage 29)	Procedur e Code (Cage 37)		

Export to UK

UK Enhanced Framework implemented on 01.01.2021

The guidelines to the exporters who wish to export to the UK under its Enhanced Framework/ UK GSP scheme which replaced the EU's REX system with effect from 01.01.2021 (A self-explanatory note by the UK can be downloaded from the link

<https://www.gov.uk/government/publications/notices-to-be-made-under-the-customs-origin-of-chargeable-goods-trade-preference-scheme-eu-exit-regulations-2020>

Origin declaration that should be provided by the exporter must take the form of either:

- i. GSP Form A or
- ii. A statement on origin on an invoice or any other commercial document.

Exporters are expected to keep a copy of the relevant declaration document, as well as any documents in support of proof of the origin for at least three (03) years from the end of the calendar year in which the origin declaration was made out.

The title of Cumulation system applicable to the consignment has to be indicated in either the cage 04 of the GSP Form A or Statement of Origin. (i.e. "UK Bilateral Cumulation", "EU Bilateral Cumulation", "Intra- regional cumulation", "Inter-regional cumulation" or "extended cumulation with country X").

Special Guidelines for the Exporters to the UK under UK's Enhance Framework/ UK GSP Scheme implements by the DOC of Sri Lanka

In compliance with the UK's guidelines referred above, this department will implement following requirements.

- I. Exporters who wish to obtain preferential duty benefits under UK Enhance Framework (UK GSP) should get themselves registered with the DOC of Sri Lanka and obtain a D/COM/R registration number. (This is not applicable to the exporters already registered)
- II. New exporters and existing exporters who wish to obtain UK GSP facility for their new products should ascertain the eligibility of the products under the UK GSP scheme from the DOC of Sri Lanka prior to effecting shipments to the UK.
- III. Exporter should make shipment-wise self-declarations or UK GSP Form A.
- IV. Exporter should submit to the DOC of Sri Lanka a summary of shipments on monthly basis, as per the following format, by the 15th of the following month, only via email (docs.ukgsp@gmail.com) together with copies of;
 - (a). all self-declarations / GSP Form A
 - (b). export invoices mentioned in your summary.

Monthly Summary of the Shipment Details exported to UK under UK GSP Scheme									
Name of the Company and Address :									
Company Registration No with the Dept of Commerce: D/COM/R/.....									
Company Serial No of the Shipments	Invoice Number	Date of Invoice	HS No (at 6 Digit Level)	Description of export Item	Quantity KGS/ Units	Value in US \$	Cusdec No	Office Code	Name of the Importer (Buyer) and the address
Name and Designation of the Authorized Person of the company									
Signature									
Office seal/ stamp									
Date									

V Exporter should submit all necessary documents to the DOC of Sri Lanka, when notified, to prove the originating status of the products concerned.

VI. Exporters should keep with them hard copies of self-declaration or GSP Form "A" along with relevant supporting documents, at least three (03) years from the end of the calendar year in which the origin declaration was made out.

VII. The term "GSP" should be mentioned in the cage no. 36 (Preference) of the export CUSDEC for all shipments exported to the UK under preferential duty treatment.

VIII. The contact officer of the DOC is Mr. Senuja Samaraweera/ Assistant Director of Commerce (Email: senuja83@yahoo.com).

Complying with Rules of Origin

What are rules of origin?

Since tariff concessions are granted under Agreements between different countries, a product should be certified as actually being produced in the country claiming the duty concessions. Agreements set out rules of origin, which are rules of production which should be met in order for a product to be certified as originating in the claiming country.

The DoC will only issue COOs if it determines that the product meets the required rules of origin, based on the facts provided by the company through its documentation and other methods, such as factory visits.

There are different types of rules of origin:

- 1) Products which are **wholly produced**, i.e. products which are produced completely in Sri Lanka without any kind of imported inputs at all. These are usually agricultural products, fisheries products, gems and minerals, collected scraps, and simple products which are made solely from locally gathered products, e.g. coir bricks, simple coir brushes, etc. See Annex I for the full technical list
- 2) Products which are **non-wholly produced**, i.e. those products which are produced with non-Sri Lankan inputs. Whether such products have enough Sri Lankan value addition so as to be certified as of Sri Lankan origin, depends on the particular rule of origin under each Agreement.

Rules of origin for non-wholly produced generally come under several types:

- a) There should be a minimum level of value addition in Sri Lanka, usually calculated as the total value of local materials, labour, overheads and profits, as a percentage of the total value of the final FOB value or ex-factory value of the product.

Most agreements also have a rule called a **cumulative rule of origin**, where materials from other countries in the Agreement can be added towards the local value addition.

- b) There should be a change in tariff heading (CTH) or change in tariff subheading (CTSH), i.e. the HS Codes of the imported materials should be different from the final HS Code of the product at 4 digit or 6-digit level. This is usually reflective of some level of substantial production
- c) Requirement of a specific process, e.g. apparel should be manufactured right from the yarn stage, which means there should be a process such as weaving.
- d) Combination of two or more of the above rules

See Annex II for a more detailed explanation of rules of origin. If you have any questions regarding this area, please contact DoC for further information.

Rules of Origin by Agreement

Asia Pacific Trade Agreement (APTA)

Main Rule

Materials which are (1) not of Sri Lankan origin, (2) not imported from APTA countries, and/or (3) which cannot be determined, should not make up more than **55% of the FOB value of the product** and the final process of manufacture should be performed within Sri Lanka.

Cumulative Rule

Products which are wholly produced and originating from one or more of the APTA countries can be counted towards local value addition, provided that the total value addition of both Sri Lankan and APTA origin should be at least 60 percent of its f.o.b. value.

Product Specific Rules

Some products have specific rules of origin, such as change in tariff heading at 4-digit level. The specific list of these products and rules can be downloaded at https://findrulesoforigin.org/documents/pdf/itc00069_sroo.pdf.

Method of calculation

$$\frac{\text{Value of imported non – originating materials, parts or produce} + \text{value of undetermined materials, parts or produce}}{\text{f. o. b. price}} \times 100 \leq 55\%$$

The value of the non-originating materials, parts or produce should be:

- the c.i.f. value at the time of importation of materials, parts or produce where this can be proven; or
- the earliest ascertainable price paid for the materials, parts or produce of undetermined origin in Sri Lanka

India-Sri Lanka Free Trade Agreement

Main Rule

Materials which are (1) not of Sri Lankan origin, (2) not imported from India, and/or (3) which cannot be determined, should (1) not make up more than **65% of the FOB value of the product** and (2) the final HS Code should be different from the non-originating materials at 4-digit level.

Cumulative Rule

Material, parts or products which originate in India can be counted towards the local value addition, provided that (1) the value addition by Sri Lanka should be at least 25 per cent of the f.o.b. value of the product and (2) the combined value addition of both countries should be at least 35 per cent of the f.o.b. value of the product under export.

Method of calculation

$$\frac{\text{Value of imported non – originating materials, parts or produce} + \text{value of undetermined materials, parts or produce}}{\text{f. o. b. price}} \times 100 \leq 65\%$$

Globalized System of Trade Preferences (GSTP)

Main Rule

Materials which are (1) not of Sri Lankan origin, (2) not imported from GSTP countries, and/or (3) which cannot be determined, should not make up more than **50% of the ex-factory price of the product** and the final process of manufacture should be performed within Sri Lanka.

Cumulative Rule

Products which are wholly produced and originating from one or more of the GSTP countries can be counted towards local value addition, provided that the total value addition of both Sri Lankan and APTA origin should be at least 60 percent of its ex factory price.

Method of calculation

$$\frac{\text{Value of imported non – originating materials, parts or produce} + \text{value of undetermined materials, parts or produce}}{\text{f. o. b. price}} \times 100 \leq 50\%$$

The value of the non-originating materials, parts or produce should be:

- the c.i.f. value at the time of importation of materials, parts or produce where this can be proven; or
- the earliest ascertainable price paid for the materials, parts or produce of undetermined origin in Sri Lanka

Pakistan-Sri Lanka Free Trade Agreement

Main Rule

Materials which are (1) not of Sri Lankan origin, (2) not imported from India, and/or (3) which cannot be determined, should (1) not make up more than **65% of the FOB value of the product** and (2) the final HS Code should be different from the non-originating materials at 6-digit level.

Cumulative Rule

Material, parts or products which originate in India can be counted towards the local value addition, provided that (1) the value addition by Sri Lanka should be at least 25 per cent of the f.o.b. value of the product and (2) the combined value addition of both countries should be at least 35 per cent of the f.o.b. value of the product under export.

Method of calculation

$$\frac{\text{Value of imported non – originating materials, parts or produce} + \text{value of undetermined materials, parts or produce}}{\text{f. o. b. price}} \times 100 \leq 65\%$$

South Asia Preferential Trade Agreement (SAPTA)

Main Rule

Materials which are (1) not of Sri Lankan origin, (2) not imported from SAARC countries, and/or (3) which cannot be determined, should (1) not make up more than **60% of the FOB value of the product** and (2) the final HS Code should be different from the non-originating materials at 4-digit level.

Cumulative Rule

Products which are wholly produced and originating from one or more of the SAARC countries can be counted towards local value addition, provided that the total value addition of both Sri Lankan and SAARC origin should be at least 50 percent of its f.o.b. value.

Method of calculation

$$\frac{\text{Value of imported non – originating materials, parts or produce} + \text{value of undetermined materials, parts or produce}}{\text{f. o. b. price}} \times 100 \leq 65\%$$

The value of the non-originating materials, parts or produce should be:

- the c.i.f. value at the time of importation of materials, parts or produce where this can be proven; or
- the earliest ascertainable price paid for the materials, parts or produce of undetermined origin in Sri Lanka

South Asia Free Trade Agreement (SAFTA)

Main Rule

Materials which are (1) not of Sri Lankan origin, (2) not imported from SAARC countries, and/or (3) which cannot be determined, should (1) not make up more than **65% of the FOB value of the product** and (2) the final HS Code should be different from the non-originating materials at 4-digit level.

Cumulative Rule

Products which are wholly produced and originating from one or more of the SAARC countries can be counted towards local value addition, provided that (1) the total value addition of both Sri Lankan and SAARC origin should be at least 50 percent of its f.o.b. value (2) the value addition of Sri Lanka should be at least 20 percent of its f.o.b. value.

Product Specific Rules

Some products have specific rules of origin, such as change in tariff heading at 6-digit level or different levels of value addition. The specific list of these products and rules can be downloaded at http://www.doc.gov.lk/images/pdf/our_services/safta/AnnexA.PDF.

Method of calculation

$$\frac{\text{Value of imported non – originating materials, parts or produce} + \text{value of undetermined materials, parts or produce}}{\text{f.o.b.price}} \times 100 \leq 65\%$$

The value of the non-originating materials, parts or produce should be:

- the c.i.f. value at the time of importation of materials, parts or produce where this can be proven; or
- the earliest ascertainable price paid for the materials, parts or produce of undetermined origin in Sri Lanka

Generalized System of Preferences – Australia

Main rule

Goods will be considered as originating in Sri Lanka for the Australia GSP if local value addition in terms of materials, labour and direct overheads is at least 50% of the total factory cost, and the last process in their manufacture was performed in Sri Lanka.

Cumulative rule

Value addition can be cumulated from other developing countries without limit, provided that such value addition should be at least 50% of the total factory cost.

Method of calculation

$$\frac{\text{Value of local materials, labour and direct overheads}}{\text{Total factory cost}} \times 100 \geq 50\%$$

Generalized System of Preferences – Canada

Main rule

Goods originate in a beneficiary country if the value of the materials, parts or products originating outside that country, or in an undetermined location, and used in the manufacture or production of the goods is no more than 40% of the ex-factory price of the goods as packed for shipment to Canada.

Cumulative rule

The following are considered to have originated in the beneficiary country:

any materials, parts or products used in the manufacture or production of the goods and originating in any other beneficiary country or in Canada; and

any packing required for the transportation for the goods referred to in that subsection, not including packing in which the goods are ordinarily sold for consumption in the beneficiary country

Method of calculation

$$\frac{\text{Value of non – originating materials}}{\text{Total factory cost}} \times 100 \leq 40\%$$

Generalized System of Preferences – Japan

Main rule

Japan has product specific rules. Therefore, the applicable rule of origin depends on the product. A list of these rules may be obtained at <https://www.mofa.go.jp/files/000077857.pdf>.

Generalized System of Preferences – New Zealand

Main rule

Goods will be considered as originating in Sri Lanka if:

- the final process of manufacture has been performed in that country; and,
- total cost of materials, labour and direct overheads is at least 50% of the total factory cost.

Cumulative rule

Any materials or parts originating from New Zealand, or in any other LDC/developing country may be aggregated to comply with the minimum requirement.

Method of calculation

$$\frac{\text{Value of local materials, labour and direct overheads}}{\text{Total factory cost}} \times 100 \geq 50\%$$

Generalized System of Preferences – Eurasian Economic Commission

Main rule

Goods shall be considered as sufficiently processed in Sri Lanka if the value of non-originating materials used in the manufacture of the goods does not exceed 50 percent of the ex-works value of the goods exported.

Cumulative rule

Goods originating in and exported from a Member State of the Eurasian Economic Union and subject to subsequent processing in Sri Lanka can be considered as originating in Sri Lanka, provided that the last substantive processing operation is carried out in Sri Lanka.

Method of calculation

$$\frac{\text{Value of non – originating materials}}{\text{Ex – works value}} \times 100 \leq 50\%$$

Generalized System of Preferences – USA

Main rule

Goods are considered to be originating from Sri Lanka if the sum of:

- a) the cost or value of the materials produced in Sri Lanka and
- b) the direct costs of processing operations performed in Sri Lanka

is not less than 35 percent of the appraised value of such article at the time it is entered.

Cumulative rule

Materials originating in SAARC Members can be counted towards the value addition requirement.

Method of calculation

$$\frac{\text{Value of local materials, labour and direct overheads}}{\text{Appraised value}} \times 100 \geq 35\%$$

Generalized System of Preferences – EU, Norway, Switzerland, Turkey

Main rule

All four use product specific rules which can be referred from the following links:

Norway:

www.toll.no/contentassets/b24f017ca1ba4a239753302278450112/processlist.pdf

Turkey: https://findrulesoforigin.org/documents/pdf/itc00694_sroo.pdf/

Switzerland: <https://www.fedlex.admin.ch/eli/cc/2011/220/fr#app1ahref0>

EU: https://findrulesoforigin.org/documents/pdf/itc00842_sroo.pdf

https://www.intracen.org/uploadedFiles/intracenorg/Content/Redesign/Projects/EU-SRI LANKA/GSP%20Business%20Guide%20English_Final.pdf

Preparation of supporting documents for proving rules of origin

An affidavit is required for products which are wholly produced. Affidavits can only be submitted for products such as agricultural products, fisheries products, tea, spices, coconut products, etc, which have not been processed further, and for which costing would not be relevant.

If there is further processing of the above products, for example, black tea blended with imported teas, processed into flavoured teas or tea bags, a cost statement must be submitted.

A cost statement is required for manufactured products, particularly where imported materials are used in the manufacture. A cost statement should provide a breakdown of the costs entailed in manufacturing the products, including imported and local materials, labour, and overheads directly related to the production of the good (ex-works price) as well as profit (FOB value).

If you are not sure whether your product requires an affidavit or cost statement, please contact the DoC with a description of your product, how it is produced or obtained, and materials.

Preparation and submission of an affidavit

There are two types of affidavit, depending on the product you are exporting.

For products other than spices exports to the SAARC region, a general affidavit should be provided in the required format. A sample format can be downloaded at <http://www.doc.gov.lk/images/pdf/downloads/affadavit/affidavit-for-2020.09-scanned.pdf>. An affidavit for general products is valid up to one year.

For spices exports to the SAARC region, you must submit an affidavit for each shipment. This affidavit requires additional details specific to the shipment. These are included as notes in the above sample format.

All affidavits must follow the general requirements for affidavits in general:

- 1) it must have a Rs.50 stamp
- 2) it must be notarized by a Justice of the Peace/Commissioner for Oaths
- 3) The person signing the affidavit must be the same person as the person named as making the declaration/affirmation
- 4) The affidavit must be signed before the JP/CO and both signatures must be affixed on the same date.

For spices affidavits, the declaration/affirmation should be made to all the details. Affidavits should not be signed in advance, and details filled in later. Any indication that this has been done will lead to the affidavit being rejected. Please ensure that affidavits are submitted correctly to avoid delays arising from your documents being rejected.

For general affidavits, two originals should be submitted to the DoC for approval. If you are registering for the first time, you are advised to submit your first affidavit for approval with your registration papers.

Once the affidavit is reviewed and approved, one of the originals will be returned to you. Please keep this document on file, and submit copies of the approved affidavit with each COO.

Please submit a fresh affidavit at least three weeks before the expiry of its validity period.

Preparation and submission of cost statement

1. Cost statements should be prepared in accordance with the forms recommended by the Department for each agreement. (ISFTA / PSFTA / APTA / SAFTA / SAPTA / GSP / GSTP etc.) Download the forms using the following website address.
http://www.doc.gov.lk/index.php?option=com_content&view=article&id=37&Itemid=126&lang=en#forms

E.g. : When the exporter plans to export to the USA, it has to use the GSP format

2. The name of the exporter, registration number issued by the department, product description, HS number in six digit level (Canada, USA 8 digits/ APTA 8 digits), quantity (if applicable) and **COUNTRY OF EXPORT SHOULD BE MENTIONED** in the cost statement.
3. The export price of the product of cost statements should be FOB value or ex-factory price, depending on the Agreement. (See above for details under each Agreement.).
4. All requested information regarding non-Sri Lankan origin (imported) and Sri Lankan origin (Local) inputs should be accurately listed under the relevant columns of the cost statement.
5. Inputs of non-Sri Lankan origin purchased locally (indirect imports) are not considered as local inputs and those inputs/ materials should be included under import inputs. Those have to be listed under 3rd country imports. (for example, ISFTA / PSFTA / APTA / SAFTA / SAPTA / GSTP)
6. Relevant supporting documents (originals) such as Import Invoice, Import CUSDEC, Local Purchase Invoice etc. should be submitted with the cost statement as appropriate. The following points should also be considered.
 - Exporter who submits the Cost Statement for approval under the Regional Cumulation should submit the GSP Form A / REX Declaration issued by the authorities in the SAARC member country. (For GSP)
 - EUR1 / Movement Certificate / Invoice Declaration is required to confirm the import of raw material from EU member countries, Norway, Switzerland, Japan
7. Duly completed Production Process flow-chart (if applicable) should be attached to the cost statement.
8. A manufacturer/exporter should be able to produce any other documentary evidence if requested by the Department of Commerce)
9. The calculations in the cost Statement should be as follows,

Unit cost of raw material

$$\frac{CIF\ Value}{Quantity}$$

Or

$$\frac{(Cost + Insurance + Freight)\ Value}{Quantity\ (Kgs, Pcs, Sqm, Litres, etc)}$$

Cost of the finished product

$$Unit\ cost\ of\ raw\ material \times raw\ material\ consumption\ per\ product$$

Or

$$\frac{CIF\ Value}{Quantity\ per\ product} \times Raw\ material\ consumption$$

Product cost as a % of F.O.B Value

$$\frac{Cost\ of\ the\ finished\ product}{Total\ FOB\ value} \times 100$$

Product cost as a % of Ex- Factory Price

$$\frac{Cost\ of\ the\ finished\ product}{Ex - factory\ price} \times 100$$

10. The values of the cost statement should be in US Dollars or Rupees.
11. The signature and official seal of the authorized person of the company should be affixed to ensure that the information stated in the cost statement is true and correct.
12. The cost statement must be certified by a qualified accountant and be in **DUPLICATE**
13. An approved cost statement is valid for one year from the date of approval. At the end of the validity period, the exporter should submit a fresh cost statement for the export item and obtain approval. However, even if the validity period has not expired, approval must be obtained for a new cost statement if the approved cost structure of the product changes.
14. **Approval for the cost statement should be obtained from the Department prior to submission of COO for certification.** As you are able to use an approved cost statement for all your shipments for up to a year, please submit new cost statements well in time. Such documents have to be checked carefully, as it will cover all consignments for the next

year, and can take up to two days, depending on the need for further clarifications or examinations.

Therefore, in order to avoid any delays arising from COOs submitted without approved cost statements, you are strongly advised to submit fresh COOs at least three weeks prior to the expiry of your previous cost statement.

15. If you are continuing shipments and face difficulties in submitting a new cost statement in time, please inform the DoC in advance, so that your situation may be reviewed. At the discretion of the DoC, COOs may be issued pending approval of an already submitted cost statement, or based on a previous cost statement on file. **However, this will only be considered where the situation has arisen due to circumstances beyond your control.**

Obtaining the Certificate of Origin

In order to claim the necessary tariff benefits for your shipments, you must submit an application for a COO for each shipment. The following are the procedures you need to follow. Please follow these guidelines carefully to make sure that your COOs are processed without any problems.

Obtaining blank forms

To obtain blank forms, please fill out the application form to obtain blank COOs. The form may be downloaded at [xxxxxxxxxxxxxx] or obtained from the DoC.

If you are exporting or intending to export, a lot of shipments frequently, you are advised to apply for forms sufficient to cover such shipments for a month. This will prevent any unnecessary delays for your shipments.

The form should include the number of COOs you require under which Agreements and be signed by an authorized officer and the collecting officer.

You will be issued the requested number of COOs. Please note that we will record the serial numbers of the COOs issued to you.

Documents to be submitted with the COO

Prior to completing the COO, please prepare the set of following documents for each of your shipment, to be attached with the relevant COO form. The details you provide in your COO will be checked against these documents, so please ensure that all the details match.

- 1) Commercial invoice
- 2) Verified Export CUSDEC
 - a. Please ensure that Page 36 of the CUSDEC includes the abbreviation for the trade agreement under which the shipment is going (ISFTA/PSFTA/SAFTA/SAPTA/GSP/GSTP)
- 3) Draft Bill of Lading if the shipment is yet to sail; final Bill of Lading, if you are applying for COOs post-shipment
- 4) Copy of valid supporting document (affidavit/cost statement/material sheet)

Special Requirements for Spices Exported to the South Asia region

For Nutmeg, Mace, Cloves, Tamarind, Cardamom and Cinnamon	
For Air Freight Shipments	For Sea Freight Shipment
<p>Before the shipment</p> <ul style="list-style-type: none"> Commercial invoice Affidavit (for every shipment) <p>After the Shipment</p> <ul style="list-style-type: none"> A copy of the Airway Bill Original Party's Copy of the Export CUSDEC with a photocopy Copy of the phytosanitary certificate issued by the National Plant Quarantine Service (NPQS) 	<ul style="list-style-type: none"> Commercial Invoice Original Cargo Dispatch Note Affidavit (for every shipment) Original Party's Copy of the Export CUSDEC with photocopy Draft Bill of Lading with a photocopy
For Areca-nut and black pepper	
Pre-shipment	
<p>Exporters should send the details of the stock intended to be exported together with the relevant purchase invoices and photographs of the stock in advance of the shipment. This form should include the following:</p> <ol style="list-style-type: none"> Company Name Company Address Company Registration No DOC Registration No Address of storage facility Contact person and details Details of stock in table form with the following headings <ul style="list-style-type: none"> Serial No HS Code Product description Available Stock (kg) and (no of bags) Name, address and contact details of local suppliers Invoice Number Expected Date of Shipment 	
For Air-Freight Shipments	For Sea Freight Shipments
<p>Before the shipment</p> <ul style="list-style-type: none"> Commercial invoice Affidavit (for every shipment) <p>After the Shipment</p> <ul style="list-style-type: none"> A copy of the Airway Bill Copy of the Security Copy of the Export CUSDEC, certified by the exporter Copy of the phytosanitary certificate issued by the National Plant Quarantine Service (NPQS) 	<ul style="list-style-type: none"> Commercial Invoice Original Cargo Dispatch Note Affidavit (for every shipment) Copy of the Security Copy of the Export CUSDEC, certified by the exporter Draft Bill of Lading with a photocopy Original application submitted to the NPQS Certificate (signed by an authorized officer of NPQS) with a photocopy Photograph showing container number and registration number of vehicle/trailer

Completing the form

How to prepare the form

Each COO form has two sets of forms, the original and the duplicate. In general, the COOs under all Agreements have similar fields to be filled out.

1. Exporter

This should be your details as the exporter. This should match the details in the CUSDEC and the Commercial Invoice

2. Consignee

This should be your buyer's details. These should match the details in the CUSDEC and the Commercial Invoice

3. Means of transport and route

Please fill in complete details if known, otherwise indicate whether by sea or by air if not yet known. If the details are known, these should match the details in your Bill of Lading

4. For official use

In the original COO form, this box should be left blank, for notes to be included by the DoC as the issuing authority.

In the duplicate of the form, you should include the CUSDEC Number, the Office Code in the CUSDEC (e.g. CBEX) and the FOB value in USD and LKR

5. Tariff Item Number/Item Number

This should be the HS Code of the products in your shipment. This should match the HS Code in your CUSDEC.

6. Marks and numbers of packages

Type the marks and numbers of the packages covered by the Certificate. This information should be identical to the marks and numbers on the packages.

7. Number and Kind of Packages; Description of Goods

Type clearly the description of the products exported. This should be identical to the description of the products contained in the invoice. An accurate description will help the Customs Authority of the country of destination to clear the products quickly.

8. Origin Criterion

The completion of this section depends on the Agreement. The Codes for different types of origin are given below. This code will also be included by the DoC in your supporting documents and is also detailed in the Notes on the back of each COO.

APTA, ISFTA, PSFTA, GSTP, SAPTA, SAFTA

- Products wholly produced or obtained: enter the letter "A"
- Products not wholly produced or obtained: the entry should be as follows:

- Enter letter “B” in Box 8, for products which meet the origin criteria where there is no cumulation (i.e. materials imported from other Party/Parties). Entry of letter “B” would be followed by the sum of the value of materials, parts or produce originating from non-Participating States, or undetermined origin used, expressed as a percentage of the f.o.b. value of the products; (example “B” 50 per cent);
- Enter letter “C” in Box 8 for products which meet the origin criteria where is cumulation from other Party/Parties. Entry of letter “C” would be followed by the sum of the aggregate content originating in the territory of the exporting Participating State expressed as a percentage of the f.o.b. value of the exported product; (example “C” 60 per cent)

GSP Schemes

- 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).
- Products sufficiently worked or processed: for export to the countries specified below, the entry in Box 8 should be as follows:
 - United States of America: for single country shipments, enter the letter "Y" in Box 8, for shipments from recognized associations of counties, 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%).
 - 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".
 - 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 4-digit level of the exported product (example "W" 96.18).
 - 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".
 - Australia and New Zealand: completion of Box 8 is not required. It is sufficient that a declaration be properly made in Box 12.

9. Gross Weight or Other Quantity

Type the gross weight or other quantity (such as pieces, kg) of the products covered by the Certificate.

10. Number and Date of Invoices

State number and date of the invoice in question. The date of the invoice attached to the Application should not be later than the date of approval on the Certificate.

11. Declaration by the Exporter

This box must be signed by the Company's authorized signatory with all relevant details filled.

12. Certification

The certifying authority will certify in this Box. Please do not enter anything into this Box.

(Please note that while the headings given above generally remain the same across the different COOs, the numbering may differ. Please refer to the headings first.)

Special Requirements for Spice COOs

The following should be included in the COO:

- Both B/L Number and Container Number
- The declaration "This information is based on Sri Lanka Customs Declaration"

Common Reasons for Rejection of COOs

Please find below some of the common errors by exporters which can lead to rejection of COOs. Avoid these mistakes in order to avoid delays arising from rejection of your COOs.

1. Discrepancies between the invoice number in the COO and the Original Invoice
2. Discrepancies between the invoice date mentioned in the COO and the Original Invoice date
3. Submission of a copy of the commercial invoice/s instead of the original
4. Incomplete Form B of the COO
5. Errors related to CUSDECs
 - a. Differences in the weight of the CUSDEC and the COO/Invoice
 - b. Differences in the HS Code/s in the CUSDEC and the COO
 - c. Incomplete cage 36 of the CUSDEC (Preference Cage)
6. Submission of draft CUSDECs
7. Submission of irrelevant CUSDECs
8. Submission of irrelevant affidavit/Material sheet/Cost statement
9. Submission of expired Material sheet/Cost statement
10. Difference of exporter's or consignee's name in the commercial invoice or CUSDEC or COO
11. Submission of draft Bill of Lading
12. Submission of COOs without approved Affidavit/Material sheet/Cost statement
13. Discrepancy between the reference numbers (serial Number) in the original Certificate and the office copy
14. Incomplete information in the office copy of the COO (e.g.: CUSDEC number no, office code, FOB etc.)
15. Submission of COOs without completing the information required to be filled by the company authorized person. (e.g.: authorized signature, place, date)
16. Submission of COO for spices without including relevant information that the Department requested in the affidavit.
17. Not submitting
 - a. a copy of verified CUSDEC
 - b. a copy of B/L
 - c. Original Commercial invoice

- d. a copy of signed and stamped Phytosanitary application form for inspection.
 - e. Shipment-wise affidavit for Spices.
18. Mentioning irrelevant details in the CoOs.
19. Submission of COOs without payments

Submission of the COO Application

1. Please ensure that all your documents are in order as per the instructions set out above
2. Calculate the fees to be paid based on the following table

Certificate	Fee
Each original COO	LKR 1,500
Extra copy	LKR 750
Duplicate COO	LKR 1,500
True copy of COO	LKR 500

3. Make payment to the DoC's People's Bank Account using one of the following methods, and retain the appropriate proof of payment
 - a. Payment at bank - bank deposit slip
 - b. ATM Facility - ATM payment slip
 - c. Internet banking - payment advice generated from internet banking system; the date of advice should be the same as the date of submission of the COO application
 - d. Account details are as follows:

Account No: 014100129027293

Bank Name: People's Bank

Branch: Union Place

Account Name: Director General of Commerce
4. Submit the following documents
 - a. The original COO Form A with details filled in as per your consignment
 - b. Duly filled office copy of the COO
 - c. Payment slip
 - d. All the supporting documents (original commercial invoice, a copy of verified CUSDEC, a copy of approved Cost Statement/Affidavit/Material Sheet and a copy of Original B/L/AWB if the shipment is on board)
 - e. For Spices consignments, please submit the additional documents required for spices shipments.
5. If the document is rejected for any reason, you or your agent may either:
 - a. Make any minor corrections (such as typos) at the Department of Commerce; each error should be sealed with a correction chop. The DoC will countersign on the form. However, if there are too many errors, we advise that you submit

- a new form, as COOs may be rejected if they are ineligible because of too many stamps
 - b. If there are any major reasons for rejection, submit a fresh COO addressing the reasons for rejection
6. COO applications submitted before 2.30 p.m. can be collected on the same day unless there are any serious flaws in the application. COOs submitted after 2.30 p.m. will be issued the next day, unless they are for air freight shipments

Cancellation of COOs

Cancellation at the request of the exporter

You may request cancellation of an already issued COO. In addition, you may request for its replacement with a fresh COO.

Please submit a request letter, indicating the Reference Number of the COO to be cancelled and the reason for cancellation. You must also hand over the COO to be cancelled if you have it in your possession. If you have already forwarded it to your buyer or the importing country's authorities, you must obtain it and hand over to the DoC. If the matter is urgent, you may submit an undertaking to return the COO as soon as possible, and the matter will be reviewed by the DoC.

Cancellation by the DoC

The DoC has the right to cancel any COO, if any investigation by the DoC post-issuance of the COO, reveals that the exporting company, any of its representatives, agents of person nominated by it, have made any false declarations, submitted false or fraudulent documents/statements or by word or deed misrepresented any facts relating to origin or any other relevant matter.

Resources

Certificate of Origin Division

Department of Commerce

Ground Floor, L. H. P. Building

No.492, R.A.de Mel Mawatha

Colombo 03

Telephone: 2329733/2346114/2327191/2325524

General COO inquiries: 0778489678, 0767485364

Email: roodivision@doc.gov.lk

Internet Resources

www.doc.gov.lk

www.macmap.org

<https://findrulesoforigin.org/>

www.trademap.org