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and semi-manufactured products of the Third World countries. It was until 1968 and the second session of UNCTAD in New Delhi that agreement was reached on the creation of a system of generalized preferences. It then took another two years to work out the main elements of the system. From 1970 onwards the industrialized countries gradually completed their implementation schemes. The European community was the first to implement its scheme on July 1, 1971. Japan followed a month later, then the other western industrialized countries and finally the United States in 1976. In all cases the scheme was for a period of 10 years (the initial duration of exception allowed by the GATT), but this period was extended unconditionally in the international trade negotiations of the Tokyo Round in 1979, by then the generalized preferences system had become a normal part of international trade. Through hard struggle and successful talks, the developed countries at last offered generalized preferences to all the member countries of the "Group of 77": all those designated as developing countries by the United Nations. These preferences are non-discriminatory and unilateral. Non-discriminatory because they are granted to all developing countries. Unilateral because they are not the result of negotiation with the beneficiary countries, nor are they reciprocal, since beneficiary countries do not grant tariff reduction or exemptions to the developed countries in return. Purpose of rules of origin: The purpose of rules of origin is to ensure that the benefits of preferential tariff treatment under the generalized system of preferences are confined to products genuinely taken from,

harvested, produced or manufactured in the beneficiary preference-receiving countries of export. Products which originated in third countries, e. g. in preference-giving countries and which were only traded in transit via a preference-receiving country, should be prevented from benefiting under the GSP, even if these products were slightly worked upon during their stay in the transit country but did not undergo there a true process of manufacture. Such products as remain essentially the product of third countries should continue to be excluded from preferential tariff treatment. The main elements of the ruled of origin prescribed by the preference-giving countries for their scheme of tariff preferences under the GSP as follows: 1) origin criteria. 2) Consignment conditions. 3) Documentary evidence. In addition, various complementary elements will have to be taken into account. Conditions for GSP treatment: Products will receive preferential tariff treatment if they qualify under the rules of the respective schemes. The main conditions for such qualification under the schemes are that the products covered by any of the schemes must comply with the origin criteria, consignment conditions (if any) and documentary requirements specified by the preference-giving country of destination. Origin criteria: Export products are either a) Wholly obtained products grown, extracted from the soil or harvested within the exporting country, or manufactured there exclusively from any of those goods. As a general rule, these goods which are wholly the products of a preference-receiving country with total absence of any import content qualify for GSP treatment. or b) Products with import

content, i. e. manufactured wholly or partly from materials, parts or components imported into the beneficiary exporting country or of unknown origin. Generally speaking, these products qualify for GSP treatment provided that they have undergone sufficient working or processing (the terms "substantial transformation" has been defined by most preference-giving countries in different ways. However, there are two main concepts, namely the "process criterion" and the "percentage criterion". For the latter, transformation is regarded as substantial if the value of the imported materials, parts or components does not exceed a given percentage of the value of the products obtained, or if the value of domestic elements corresponds with a given percentage of the value of the products obtained. Upon these basic criteria, each scheme under the GSP lays down the rules which have to be met if export goods are to qualify for GSP tariff treatment. Direct consignment: The rule that originating products shall be transported direct from the exporting preference-receiving country to the preference-giving country of destination is an important common feature of almost all schemes under the GSP. This rule is not directly related to the origin of the production processes. it is rather a technical means needed mainly because the customs authority of the preference-giving country requires that the imported products be identical with the products which left the exporting beneficiary country and be not manipulated or further processed in any intervening third country. Documentary evidence: A. Evidence of origin Originating products must be accompanied on importation by the Combined Declaration and Certificate of Origin

in Form A filled in and signed by the exporter, and certified by a governmental authority (e. g. CIQ, the only competent authority in China to issue the GSP Certificate of Origin Form A) B. Evidence of direct consignment In the case of products passing through the territory of a third country exported to Austria, the EU, Finland, Japan, Norway, Sweden and Switzerland, evidence that requirements of direct transportation have been fulfilled shall be supplied to the responsible customs authorities in the importing country by the presentation of: a) a through bill of lading drawn up in the exporting preference-receiving country covering the passage through the countries of transit, b) a certification by the customs authorities of the country of transit, c) if failing to do these, any substantiating documents deemed necessary. 100Test 下载频道开通，各类考试题目直接下载。详细请访问 [www.100test.com](http://www.100test.com)