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Circular

D-31

Generalized System of Preferences (GSP); expansion of the cumulation to Turkey

1 General

Article 4 paragraphs 4 and 5 of the Ordinance on Rules of Origin for Preferential Tariffs for Developing Countries ([Rules of Origin Ordinance](#), ROO, [SR 946.39](#)) provides for cumulation with products originating in Turkey in addition to those originating in the EU and Norway. However, it has not been possible to apply these cumulation provisions to date, as the exchange of letters on the reciprocal recognition of donor country content between Switzerland and Turkey has not yet entered into force. Likewise, the originating status of goods from a developing country could not be passed on by issuing a replacement proof of origin.

This exchange of letters will enter into force on 1 November 2022. As a result, when producing goods, developing countries can now treat products originating in Turkey that were sent to the relevant destination country within the framework of the Generalized System of Preferences in favour of developing countries as equivalent to products originating in their own country, in addition to products originating in the EU, Norway and Switzerland. The goods manufactured using such products may – where they meet the origin requirements – subsequently be exported with a proof of origin to the EU, Norway, Turkey or Switzerland.

ATTENTION: As the GSP exchange of letters between Norway and Turkey has not yet entered into force, cumulation is currently not applicable for goods which contain input materials originating in Norway which are sent from Turkey to Switzerland covered by a GSP replacement statement on origin completed in Turkey. The same goes for goods sent from Norway to Switzerland covered by a GSP replacement statement on origin completed in Norway indicating the cumulation with Turkish originating input materials.

Cumulation with materials of Norwegian origin in developing countries and the acceptance of Norwegian GSP replacement statements on origin with a reference to cumulation with Turkish materials are possible without restriction as from 1 April 2024.

For developing countries, the introduction of cumulation with products originating in Turkey improves the availability of input materials which they can use in their production processes without forfeiting preferential customs tariffs. This increases

industrial cooperation between developing countries, Switzerland, the EU, Norway and Turkey.

2 Scope of application

Cumulation with input materials from Turkey is possible only for goods in Chapters 25 to 97 of the Harmonised System. Goods in Chapters 1 to 24 are excluded from cumulation. Cumulation also applies for products originating in Switzerland which receive more than minimal processing as defined in [Article 7 of the ROO](#) in a developing country, and are then exported from that developing country and imported to Turkey.

3 Proof of origin

As regards cumulation with products originating in Turkey, the proof of origin issued for Switzerland in the relevant developing country must bear the remark "CUMUL TR" or "TR CUMULATION". If input materials originating in Switzerland, the EU, Norway or Turkey are jointly used, then the corresponding remarks must be jointly entered.

4 Transportation regulations

For originating products sent from Turkey to developing countries, the transportation regulations apply by analogy with [Article 19 of the ROO](#). In addition, a valid proof of origin from Turkey must be used to transport the goods to the relevant developing countries. Transportation via the EU, Norway or Switzerland using an EU/NO/CH proof of origin is not permitted.

5 Example

Fabric originating in Turkey is - covered by a proof of origin (GSP statement on origin) - sent to a developing country, where it will be used in the manufacture of suits (goods of Chapter 62). When exporting the suits from the developing country to Switzerland, the exporter issues a GSP [statement on origin](#), which must carry a remark as set out in section 3 above.

6 Transmission of the originating status

Analogous to the well-known GSP replacement statement on origin in trade with the EU and Norway, a Registered Exporter (REX) of Switzerland or Turkey can pass on the developing country originating status of a product by means of a GSP replacement statement on origin.

7 Missing link to GSP-related exchange of letters between Switzerland and the United Kingdom of Great Britain and Northern Ireland

The GSP-related exchange of letters between Switzerland and the UK applies only to those two contracting parties. Therefore, it is not applicable to the current GSP-related exchange of letters between Switzerland and the EU, Norway and Turkey (see also section 7 of the [circular on the trade agreement between Switzerland and the United Kingdom](#)).

8 Entry into force

The amendments mentioned will enter into force on 1 November 2022.