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# Fact sheet – Proofs of origin



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This fact sheet contains an overview of the issuing and use of proofs of origin. Detailed explanations and the agreements are included in the document entitled: [R-30 "Free Trade Agreements; Customs Preferences and Origin of Goods"](#). Further documentation can be found in the [preferential origin](#) section of the Federal office for Customs and Border Securities' website.

## 1 Free Trade Agreements

### 1.1 General

Switzerland respectively EFTA maintains free trade agreements with a number of countries and groups of countries:

Envisaged Euro-Med cumulation zone		
Pan-European cumulation zone		
<ul style="list-style-type: none"> <li>- EFTA<sup>1</sup></li> <li>- European Union<sup>2</sup></li> <li>- Türkiye</li> </ul>	<ul style="list-style-type: none"> <li>- Israel</li> <li>- Occupied Palestinian territories</li> <li>- Faroe Islands</li> <li>- Jordan</li> <li>- Morocco</li> <li>- Tunisia</li> <li>- Lebanon</li> <li>- Egypt</li> <li>- North Macedonia</li> <li>- Serbia</li> <li>- Albania</li> <li>- Montenegro</li> <li>- Bosnia and Herzegovina</li> <li>- Georgia</li> <li>- Ukraine</li> <li>- Moldova</li> </ul>	<ul style="list-style-type: none"> <li>- Mexico</li> <li>- Singapore</li> <li>- Chile</li> <li>- Republik of Korea</li> <li>- SACU<sup>3</sup></li> <li>- Canada</li> <li>- Japan</li> <li>- Colombia</li> <li>- Peru</li> <li>- Hong Kong</li> <li>- China</li> <li>- GCC<sup>4</sup></li> <li>- CAS<sup>5</sup></li> <li>- Philippines</li> <li>- Ecuador</li> <li>- United Kingdom</li> <li>- Indonesia</li> <li>- India</li> </ul>

A product can enjoy preferential tariff treatment (exemption or a reduction of customs duty) only if it fulfils the origin provisions of the corresponding agreement and a valid proof of origin is supplied. Recognised as valid proofs of origin are a movement certificate<sup>6</sup> EUR.1 or EUR-MED, an invoice declaration of origin, or an invoice declaration of origin EUR-MED.

<sup>1</sup> Iceland, Norway, Switzerland and Liechtenstein

<sup>2</sup> Austria, Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain and Sweden

<sup>3</sup> Botsuana, Lesotho, Namibia, Südafrika und Eswatini (Ex Swasiland)

<sup>4</sup> Bahrain, Kuwait, Oman, Qatar, Saudi Arabia and United Arab Emirates

<sup>5</sup> Central American States: Costa Rica and Panama

<sup>6</sup> The agreements with Singapore, the Republic of Korea, Canada, Hong Kong, Philippines, Indonesia and Ecuador (on exports from Switzerland) recognise only the invoice declaration of origin.

The EU and the EFTA – apart from Switzerland – together form the **European Economic Area (EEA)**<sup>7</sup>.

The provisions for preferential movement of goods are included in the origin protocols and annexes respectively in the PEM Convention<sup>8</sup>. The expressions “**contracting state(s)**” and “**contracting party (or parties)**” refer to the partners of any given free trade agreement.

## 1.2 Origin

### 1.2.1 Conditions

A product qualifies as “originating” in the context of free trade agreements, and a proof of origin can be issued for it, if it meets one of the following criteria:

- **The product was wholly obtained in Switzerland (primary product)**  
e.g. minerals extracted in Switzerland or crops harvested in Switzerland.
- **The product was sufficiently worked or processed in Switzerland**  
In principle, a product is sufficiently processed if it meets the origin requirements listed in the respective origin protocols or annexes respectively in the PEM Convention (see also par. 1.2.2).
- **the product is composed of other products which have not been sufficiently worked or processed in Switzerland, but which originate in a contracting state (cumulation)**

This applies when originating products from a contracting state are not worked or processed sufficiently (i.e. not to the aforementioned extent required) in Switzerland. In this case, within the framework of an agreement, originating products from contracting states can be regarded equal to the status of Swiss originating products; they are therefore to be disregarded when calculating the proportion of input materials admitted without originating status.

**For cumulation of origin within the framework of the Euro-Med cumulation system, please refer to the "[Guide to the Pan-Euro-Mediterranean cumulation of origin](#)" and the circular "[Revised PEM Agreement](#)".**

In the agreement with Canada, full cumulation is provided for. See [Canada circular](#).

The agreement with Ecuador allows cumulation with the non-contracting countries Peru and Colombia.

Regarding the cumulation possibilities in the agreement with the United Kingdom: see [Circular](#)

- **the product was imported with proof of origin and is re-exported unaltered**  
These are products which are imported with proof of origin into Switzerland from a contracting state and then re-exported unaltered to another contracting state of the same agreement or the same cumulation zone.

**For cumulation of origin within the framework of the Euro-Med cumulation system, please refer to the "[Guide to the Pan-Euro-Mediterranean cumulation of origin](#)" and the circular "[Revised PEM Agreement](#)".**

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<sup>7</sup> Special provisions apply to Liechtenstein exports of goods originating in the EEA. Relevant information can be obtained from the Office of National Economy, Movement of Goods and Transport Division, FL-9490 Vaduz (<http://www.avw.lv.li>)

<sup>8</sup> cf. [R 30 "Free Trade Agreements, Customs Preferences, and Origin of Goods"](#)

## 1.2.2 Minimal operations

Certain operations, such as simple mixing, assembling, bottling, etc. never qualify as sufficient working or processing, not even if in so doing the listed requirements are met. The agreement with Canada contains some derogations from that rule.

## 1.2.3 Prohibition of drawback

For the manufacture of originating products in Switzerland, no input materials without originating status may be used that are the object of a refund or non-levy of customs (e.g. products which are subject **to inward or out-ward processing**). Certain agreements and in particular the transitional rules in the PEM Convention and the agreement with the United Kingdom contain special rules (see the relevant agreement).

## 1.3 Requesting the movement certificate (MC) through the exporter<sup>9</sup>

### 1.3.1 Formal requirements

The [annex](#) contains a table that provides an overview of particularities of MC.

#### 1.3.1.1 MC EUR. 1 / EUR-MED

**Under the revised PEM rules, MCs EUR-MED are no longer provided for.**

**The web application [«Certificat»](#) enables the electronic application and issuance of MC EUR. 1. For the moment, this option is only available for PEM countries.**

Cf. remarks on the back of page 1 of the MC.

- For exports to Mexico and Chile, the four-digit HS number must also be indicated in box 8.
- For exports to GCC states, it is recommended to indicate the six-digit HS number in box 8 and the invoice number in box 10.
- When exporting to India, the six-digit HS number and the origin criterion ('WO' for wholly obtained products or 'PSR' if third-country materials were used) must also be specified in section 8.

Within the framework of the agreements:

- with SACU states, GCC states, Japan and India: use only the quadrilingual MC. The front sheet must be completed in English.
- with Colombia, Peru and the Central American States: use only the quadrilingual MC. The front sheet must be completed in English or Spanish.

#### 1.3.1.2 MC EUR. 1 CN (China)

The special form MC EUR.1 CN in English must be used. For each product, the 6-digit HS number and the applicable origin criterion fulfilled must be indicated (see instructions on the back of the 1<sup>st</sup> sheet of the MC). In box 8, after the last item, a line with the characters "" or "\" has to be drawn or a line (dash) or the space that is not required has to be dashed. Note that from 1.9.2021 only the new version of the forms may be used (see [WVB CN](#)).

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<sup>9</sup> The agreements with Singapore, the Republic of Korea, Canada, Hong Kong, the Philippines, Indonesia and Ecuador (on exports from Switzerland) recognise only the declaration of origin on the invoice.

### 1.3.2 Box 4 «Country of origin» / Box 5 «Country of destination»

Status	Box 4 «Country of origin»
<b>Products wholly obtained in Switzerland or made entirely in Switzerland from wholly obtained products</b>	Switzerland
<b>Sufficient working or processing</b> in Switzerland, based on the product specific rules <sup>10</sup> (without cumulation)	Switzerland
<b>Sufficient working or processing</b> in Switzerland, based on the product specific rules <sup>10</sup> (with cumulation; using also third-country input materials)	Switzerland
<b>Originating products</b> from contracting states, with <b>more than minimal operations</b> taking place in Switzerland (with cumulation, without using third-country input materials) or: <b>Originating products</b> from contracting states, with <b>only minimal operations</b> taking place in Switzerland (cumulation); <b>value added in Switzerland exceeds</b> the value of all originating products from each other state used	Switzerland
Originating products from contracting states, with only <b>minimal operations</b> taking place in Switzerland (cumulation applied); <b>value added in Switzerland is lower than</b> the value of all originating products from each other state used	The country indicated in the corresponding preliminary proofs of origin contributing the highest value proportion of the total <sup>11</sup>
<b>Originating products</b> from contracting states, with <b>no processing</b> taking place in Switzerland.	The country indicated in the preliminary proof of origin <sup>11</sup>

If the goods originate in the European Community or if the country of destination is in the European Community, care must be taken to indicate the European Community<sup>11</sup> and not the individual Member State in heading 4 or 5. This also applies if only the individual Member State is noted in a previous proof of origin. The additional indication of a Member State, e. g. as "EU/Germany", is tolerated.

### 1.3.3 Box 7

#### 1.3.3.1 MC EUR-MED

It must be indicated in the proof of origin EUR-MED whether Euro-Med cumulation provisions are being applied. In Box 7 of the MC EUR-MED it must therefore be indicated correspondingly in English ("cumulation applied with ..."). If Euro-Med cumulation is not being applied, the statement "no cumulation applied" must be inserted.

Under the revised PEM rules, MCs EUR-MED are no longer provided for.

#### 1.3.3.2 MC EUR. 1 when applying the PEM Revised Rules

If the PEM Revised Rules are applied, the annotation "REVISED RULES" (in English) shall be indicated until 31 December 2025.

<sup>10</sup> Or based on the general rules in the agreement with Japan

<sup>11</sup> If European Union is abbreviated, use "EU".

### 1.3.3.3 Free trade agreement with Mexico

In the case of products as specified in [Appendix 2\(a\) to Annex I, EFTA-Mexico](#) the corresponding phrase shall be inserted, as the case may be.

### 1.3.4 Back of page 3: «Exporter's declaration»

The back of page 3 may be completed in one of the official languages of Switzerland, even though the front sheet has to be completed in English or Spanish.

- **"Provide the following details" section**

Instead of a detailed description, you may insert the statement "All criteria fulfilled to issue a proof of origin".

- **"Present the following documentation" section**

In principle, all documentation must be supplied, leaving no doubt as to the origin of the goods. If this requirement causes excessive inconvenience, indicating "Documentation with exporter" will suffice. The documentation must be presented only if requested by the authorities and must be retained for three years (in the agreement with India: 5 years).

- **"Preliminary examination" section**

The District Customs Directorate, and the Chambers of Commerce and Industry of Switzerland are responsible for conducting preliminary examinations (see also [Authorised offices](#)). Preliminary examination is voluntary. However, it is mandatory for the subsequent issue (issued retrospectively) of a MC (cf. point 7 below).

### 1.3.5 Presentation of the customs office of export

The MC must be completed and signed and submitted to the customs office at the time of exportation, along with any other export documents. Page 1, endorsed by the customs office, represents the actual MC. It must be submitted during customs clearance in the destination country. Page 2 serves as a copy for the preliminary examination authorised office or the exporter and should not be submitted to the customs office. Page 3 will be retained by the customs office of export.

MC EUR. 1 certificates issued digitally via the Certificat application do not need to be presented to the customs office of export.

### 1.3.6 ~~MC under the PEM Rules and the PEM Revised Rules~~

~~If a good complies with both the PEM Convention rules and the PEM Revised Rules, two movement certificates may be issued as required: A MC EUR.1 or EUR-MED ([see point 1.3.3.1](#)) under the PEM rules and a MC EUR.1 under the PEM Revised Rules ([see point 1.3.3.2](#)).~~

## 1.4 Exporter's invoice declaration of origin

This can be completed in place of a MC for consignments with one or more packages, provided the total value of the originating products contained therein does not exceed CHF 10,300<sup>12</sup>.

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<sup>12</sup> The agreements with Singapore, the Republic of Korea, Canada, Hong Kong, the Philippines, Indonesia and Ecuador (on exports from Switzerland) do not provide for any value limit. In the agreements with Colombia and Peru the value limits are set at EUR 6,000 or USD 8,500 (for details see circular: [CO](#), [PE](#)). In the agreement with the Central American States the value limit is set at EUR 6,000. Values in other currencies see [list of the value limits](#). The currency of the invoice is relevant.

Within the framework of the agreement with the GCC states, no invoice declaration is foreseen for the moment and within the framework of the agreements with Japan, China and India the invoice declaration of origin may only be used by approved exporters ([cf. point 1.5 below](#)).

Other exporters must always use the MC. Additionally shipments may contain goods of up to any value without originating status. They must, however, be clearly identified as such in the invoice.

The origin declaration must be completed according to the form and language specified in the relevant agreement. It must be provided in typewritten form (using printer or typewriter) or stamped on the invoice and must be signed by hand. In the trade agreement with the United Kingdom, it can also be issued electronically, but must be digitally signed with an electronic signature or identification code.

A delivery note or any other commercial document may be used instead of the commercial invoice, provided it contains a description of the corresponding goods which is precise enough for the goods to be readily identified.

In the case of non-commercial postal consignments, the origin declaration can be made on the customs declaration CN22/CN23 or on an attachment to that document.

The exporter is obliged to retain a copy of the commercial document with this declaration and the supporting documents proving its accuracy **for at least three years** (for declarations of origin completed within the scope of the agreements with the **Republic of Korea or India: at least five years**).

In the agreement with **Ecuador**, only the declaration of origin in accordance with [Appendix 3](#) of Annex I is to be issued by the exporter as proof of origin for the export of goods from Switzerland, regardless of the value of the goods.

#### **1.4.1 Wording of the origin declaration**

The wording in the free trade agreements are to some extent different from each other. A summary can be found under: [Wording of the declaration of origin](#). You will also find the respective language versions here. In the case of declarations of origin to the PEM area, it should be noted that the country or area of origin must be indicated in the space provided within the wording of the origin declaration (no reference to other rubrics). A reference to other rubrics in the commercial document is only possible if the commercial document contains goods of different preferential origin of the PEM area (e. g. goods originating in Switzerland and goods originating in the EU). In such cases, the respective origin of the individual goods must be stated clear in the document. The information given in section [1.3.2](#) shall apply analogously with regard to the indication of the country of origin.

#### **1.4.2 Wording of the invoice declaration of origin EUR-MED**

Goods, which have been produced under application of Euro-Med cumulation provisions, must be designated as such in the proof origin EUR-MED **(if the EUR-MED declaration of origin is provided for in the agreement concerned; under the revised PEM rules, declarations of origin EUR-MED are no longer provided for.)** A corresponding statement in English "cumulation applied with..." must therefore be included with the origin declaration. If an origin declaration EUR-MED is issued without cumulation taking place in Switzerland within the framework of the Euro-Med cumulation system, the statement "no cumulation applied" must be indicated.

## 1.5 Approved exporters

The District Customs Directorates can authorise a frequent exporter to issue invoice declarations of origin irrespective of the value of the shipment or rather to issue invoice declarations of origin (agreements with Japan, China and India). [Detailed information and application forms](#) can be found on the web site.

## 1.6 Postal traffic

When sending by **parcel post**, the invoice with the origin declaration must be attached to the dispatch note. When using a MC instead of an invoice declaration of origin, it must be folded and attached with a paper clip in such a way as to ensure that the green guilloched side remains easily visible under the other accompanying documentation. Box 11 on the dispatch note must also be filled in accurately.

When sending by **letter post**, the invoice with the origin declaration or the MC, along with the export declaration (when required), must be affixed to the outside of the package in such a way that they are easily visible and easily removable.

## 1.7 MC issued retrospectively and duplicates

- If no MC was issued upon exportation, whether owing to an error, oversight, or special circumstances, it may also be issued at a later stage. This can also be done if a proof of origin which was issued at the time of exportation is not recognised by the customs authorities of the country of destination. The application must be validated by one of the offices listed. All of the required supporting documentation for determining the origin of the goods must be submitted to the authorised office, along with the proof of export. The District Customs Directorate which covers the area where the exporter's domicile is registered is responsible for issuing such MC (see [Authorised offices](#)). Duplicates of MC can be obtained from the District Customs Directorate which covers the area where the exporter's domicile is registered.
- MC EUR. 1 applied for and issued digitally via the Certificat application can be printed out multiple times. However, it is not yet possible to issue MC EUR. 1 retrospectively via Certificat.
- The invoice declaration of origin can also be issued after the goods have been exported. In most agreements this is conditional on the declaration being submitted to the customs authorities of the importing country at the very latest two years after the goods were imported.

## 2 Generalised System of Preferences in favour of developing countries (GSP); Registered Exporter (REX)

### 2.1 General

With REX (Registered Exporter), the Form A certificate of origin used within the framework of the Generalised System of Preferences (GSP) in favour of developing countries will be replaced by statements on origin (SoO).

### 2.2 Wording of the statement on origin (SoO)

The statement on origin, the wording of which is reproduced below, is to be included in any commercial documentation together with the name and full address of the exporter, as well as a description of the products and the date of issue. A hand-written signature is not required.

## French version:

*L'exportateur ...<sup>13</sup> (Numéro d'exportateur enregistré ...<sup>14</sup>) des produits couverts par le présent document déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle ...<sup>15</sup> au sens des règles d'origine du Système des préférences tarifaires généralisées de la Suisse et que le critère d'origine satisfait est ...<sup>16</sup>.*

## English version:

*The exporter ...<sup>13</sup> (Number of Registered Exporter ...<sup>14</sup>) of the products covered by this document declares that, except where otherwise clearly indicated, these products are of ...<sup>15</sup> preferential origin according to the rules of origin of the Generalised System of Preferences of Switzerland and that the origin criterion met is ...<sup>16</sup>.*

### **2.3 Re-consignment of products from developing countries from the Swiss customs territory to the EU, UK, NO and/or TR (passing on of the originating status)**

#### **2.3.1 Prerequisites**

The originating status of goods originating in a developing country can be transferred with a replacement statement on origin in the case of re-dispatch to the EU, UK, NO and/or TR if

- The invoice declaration of origin can also be issued after the goods have been exported. In most agreements this is conditional on the declaration being submitted to the customs authorities of the importing country at the very latest two years after the goods were imported.
- the goods with a valid certificate of origin within the framework of the Swiss GSP have uninterruptedly been held under customs supervision uncleared and
- only treated to the extent necessary to preserve their condition or only unloaded or re-loaded but not repackaged for sale (the affixing of brands, labels or seals or the adding of documentation is permitted if this is undertaken with a view to complying with regulations in the country of destination) and
- the issuing economic operator is registered as a Registered Exporter (REX) (cf. section [2.5.](#)).

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<sup>13</sup> Instead of providing the name and full address, reference can be made to this information in another part of the commercial document.

<sup>14</sup> Details of the registration number (REX number), if available; for Swiss re-consignors this is mandatory.

<sup>15</sup> The origin of the goods should be indicated, i.e. the Swiss origin or that of the developing country.

<sup>16</sup> Products wholly obtained or manufactured: the letter 'P' should be entered; products sufficiently worked or processed: the letter 'W' should be entered followed by a heading of the Harmonised System (example "W" 9618). Where appropriate, the above-mentioned note should be supplemented with one of the following alternative notes:

a) In the case of bilateral cumulation: "Switzerland cumulation" or "Cumul Suisse";

b) In the case of cumulation with the EU or Norway "Cumul UE", "EU cumulation", "Cumul Norvège", "Norway cumulation", «TR cumulation» or «Cumul TR»

c) In the case of regional cumulation: "cumul regional" or "regional cumulation".

### **2.3.2 Additional information**

#### **Replacement statement on origin:**

Swiss re-consignors have to draw up one or more replacement statements on origin with the following information:

- the note "Attestation de remplacement" or "Replacement statement";
- all particulars of the re-exported products taken from the initial statement on origin made out in the developing country or from the initial Form A issued in the developing country;
- the date on which the initial statement on origin was made out in the developing country or the initial Form A was issued in the developing country;
- the particulars required in accordance with the statement on origin made out in the developing country or the Form A certificate of origin issued in the developing country, including references to any cumulation;
- the name, address and REX number of the re-exporter in Switzerland;
- the name and address of the consignee of the goods in the EU, UK, NO or TR; and
- the date and place of making out of the replacement statement on origin.

#### **Proof of origin to be replaced:**

The replaced statements on origin or Form A certificates of origin must contain the remark "Remplacé" or "Replaced". The initial proofs of origin shall be kept by the re-consignor for three years from the end of the calendar date in which the replacement statement on origin was made out.

- the details of the replacement statement on origin;
- name and address of the re-consignor in Switzerland;
- name and address of the consignee(s) in the EU, UK, NO or TR.

The replaced statements on origin or Form A certificates of origin must contain the remark "Remplacé" or "Replaced". The initial proofs of origin shall be kept by the re-consignor for three years from the end of the calendar date in which the replacement statement on origin was made out.

### **2.4 Procedure for suppliers of input materials (donor country content)**

Suppliers that dispatch input materials to developing countries for the manufacture of originating products in the developing countries that are to be delivered to Switzerland, the EU, UK, NO or TR (donor country content) shall use the statement on origin in accordance with section 2.2. A statement on origin without a REX number can be made out for consignments including Swiss originating products worth less than CHF 10,300. For consignments including originating products worth more than CHF 10,300, registration as a REX (cf. section 2.5 below) is required. Whether the exporter is an authorised exporter or not is irrelevant.

### **2.5 Registered Exporter (REX)**

The registration obligation applies to statements on origin in accordance with section 2.3 (irrespective of the value) and to statements on origin in accordance with section 2.4 (so long as the originating products are worth more than CHF 10,300). The application form can be obtained via this [link](#).

### **2.5.1 Prerequisites**

To be registered as a REX, the following requirements must be met:

- legal entities or natural persons whose place of business or residence is in the Swiss customs territory
- obligation to provide evidence of the originating status of the exported goods
- declaration of consent to publish relevant company data

### **2.5.2 Registration**

The competent district directorate of customs will decide on admission and inform the applicant in writing. In the event of admission as a REX, the applicant will also receive with this letter the REX number, which must be indicated in statements on origin. If the decision is negative, the applicant can lodge an appeal.

### **2.6 Subsequent issue**

The statement on origin can also be issued after the goods have been exported.

## **3 Penalties**

Anyone intentionally or negligently issuing or using incorrect proofs of origin, or providing incorrect information or records, is subject to the criminal provisions set out in the [Ordinance on the Issue of Proofs of Origin](#) of 23 May 2012.

## **4 Information**

Auskünfte über die Verwendung und Ausstellung von Ursprungsnachweisen erteilen die Zollkreisdirektionen sowie die schweizerischen Handelskammern und die Liechtensteinische Industrie- und Handelskammer.

## 5 Annex

### Particularities of movement certificates (MC EUR. 1 or EUR-MED)

Agreement	MC	Language	Box 8	Box 10	Remarks
Pan-Euro-Mediterranean free trade system	Yes	1)			→ if EUR-MED used: indication of the cumulation notations → Where applicable in box 7: "REVISED RULES" → Possibility of issuing MC EUR. 1 digitally via "Certificat" application
EFTA-PLO	Yes	1)			
Switzerland-Japan	yes, quadrilingual form	English			
EFTA-Canada	No				
EFTA-Chile	yes, quadrilingual form	1)	indication of the 4 digits HS code		
EFTA-Colombia	yes, quadrilingual form	English or Spanish			
EFTA-Hong Kong	No				
EFTA-Mexico	Yes	1)	indication of the 4 digits HS code		→ box 7 with special indication for certain textile products 2)
EFTA-Philippines	No				
EFTA-Peru	yes, quadrilingual form	English or Spanish			
EFTA-Rep. Korea	no				
EFTA-SACU	yes, quadrilingual form	English			
EFTA-Singapore	no				
Switzerland -China	special form MC EUR. 1 CN	English	→ with every item the 6 digits HS code and the fulfilled origin criterion have to be indicated → the items on the MC have to be numbered → max. 50 items → a horizontal line should be drawn below the last position with * or \ or a line and the empty space crossed through	to be completed mandatory	→ box 3 to be completed mandatory → box 6 to be completed if information is known
EFTA-GCC	yes, quadrilingual form	English	recommended to mention the 6 digits HS code	recommended to mention the invoice number	→ box 5: GCC/country of destination in English (e.g. GCC/Saudi Arabia)
EFTA-CAS	yes, quadrilingual form	English or Spanish			
EFTA-Ecuador	Export from CH: no				
Switzerland-UK	yes	3)			→ boxes 2, 4 and 5: UK can be used as well as GB
EFTA-Indonesia	no				
EFTA-India	yes, quadrilingual form	English	with every item the 6 digits HS code and the fulfilled origin criterion have to be indicated	recommended to mention the invoice number	

1) An official language of a contracting party or English

2) In the case of products as specified in [Appendix 2\(a\) to Annex I, EFTA-Mexico](#) the corresponding phrase shall be inserted, as the case may be

3) An official language of a contracting party