

Rules of origin for the free trade agreements

The rules of origin stipulate the degree of working or processing involved in a product in order for it to qualify as 'originating' within the meaning of the relevant free trade agreement. The rules of origin in English which can be viewed in Tares (Swiss working tariff tool) are only intended as a guide.

The wordings of the relevant free trade agreements are authoritative in every case. These can be displayed in [R-30](#). The rules of origin can be found under:

3. Agreement, Column V, List of required processing.

Here the rules of origin are provided for certain agreements in German, French and Italian. Furthermore, the lists of rules of origin can be downloaded as an [excel-file](#).

These rules of origin reflect the current status of the free trade agreements. No historical data is provided, however. This means that only the current status can be viewed. Since the rules of origin have not been updated in every agreement to the same status as the **Harmonized Commodity Description and Coding System** (HS), in a small number of cases a situation may arise where the classification of the goods must first be undertaken in the relevant version of HS.

Tares does not contain the preliminary remarks on the relevant lists, to which reference is made for certain items. These are prefixed to the lists in R-30.

It should also be noted that the rules of origin alone are not sufficient for establishing whether goods can be classed as 'originating' following their processing in Switzerland under the terms of the relevant trade agreement. The other provisions have to be taken into account as well. Particularly important are:

- The cumulation rules in the relevant agreements
(see also the leaflet [Cumulation in free trade agreements](#)),
- The rules within the Pan-Euro-Mediterranean Origin System
([Guide to the Pan-Euro-Mediterranean Origin Regulations](#)) and
- Any provisions governing 'Drawback'
(for a summary see [Overview of free trade agreements for industrial products](#)).

For further information, please see also R-30 and the [Internet sources on free trade agreements](#).