



Guide to the Pan-Euro-Mediterranean cumulation of origin

- From 1.9.2021, new rules of origin could be applied alternatively within certain agreements. They are not yet shown in this guide.
- On 1 January 2025, the revised rules of origin will come into force. However, they will not yet be applied by all participants. They correspond to the transitional rules mentioned above. The rules shown here can be applied until 31 December 2025. See also [Zirkular Inkrafttreten des revidierten PEM-Übereinkommens per 01.01.2025](#)
- From 1 January 2026, the old rules shown here can no longer be applied as they stand in agreements in which the revised rules apply. See [Zirkular Inkrafttreten des revidierten PEM-Übereinkommens per 01.01.2025](#) and [Zirkular Revidiertes PEM-Übereinkommen – Definitive Anwendung ab 1.1.2026](#).



Diagonal cumulation and the new proofs of origin are in force for trade with only certain states and territories. Notification of any new entry into force will be given in due course.

This guide contains an overview of the use and issuing of proofs of origin within the framework of Euro-Mediterranean cumulation. The provisions of the corresponding free trade agreements are decisive in every case. They are contained, along with their protocols and annexes, in document [R-30](#).

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Barcelona-Process	In 1995 at a Conference in Barcelona, a Euro-Mediterranean partnership was established between EU and the countries of the Mediterranean basin. The Barcelona Process provides the institutional framework for the EU's Mediterranean policy.
Cumulation	When input materials originating from a Contracting Party are used for the manufacture of goods, they retain the status of an originating product and may be used freely.
• Bilateral cumulation	Cumulation is limited exclusively to input materials from the two (bilateral) free trade partners (e.g. EFTA-Morocco).
• Diagonal cumulation	Cumulation is possible with input materials from several free trade partners, provided that all apply the same rules of origin (e.g. EU-EFTA-Turkey).
• Euro-Med cumulation	Diagonal cumulation is also possible with input materials from Mediterranean or Western Balkan countries, provided that all free trade partners involved apply the same rules of origin (including the same cumulation provisions) and agreements exist between them.
• Pan-European cumulation	Pan-European cumulation Cumulation is possible with input materials from EFTA countries, the EU and Turkey ¹ .
• Full cumulation	Sufficiently working or processing need not take place within the customs territory of one single State, but may be carried out across the entire territory covered by an FTA. Full cumulation is provided for only in the FTA between EFTA countries and Tunisia and in the revised PEM Convention.
Euro-Med	Euro-Mediterranean (Europe-Mediterranean)
FTA	Free Trade Agreement
Invoice declaration	Declaration of origin on the invoice
MC	Movement certificate
Mediterranean countries	Algeria, Egypt, Israel, Jordan, Lebanon, Morocco, Syria, Tunisia, the West Bank/Gaza Strip, and the Faroe Island.
PEM-Convention	The Regional Convention on Pan-Euro-Mediterranean Preferential Rules of Origin is a skeleton agreement to which the free trade agreements concerned refer to. Consequently, they do not contain an origin protocol.
Sufficiently worked or processed	Working or processing, including assembly or special processes, which results in products fulfilling the conditions for a proof of origin to be issued.
Third country	State or territory which is not part of the free trade area in question.
Variable geometry	Euro-Med cumulation is being introduced gradually and is applicable when all partners involved have concluded a corresponding FTA.

¹ Countries of central and eastern Europe which joined as autonomous partners have since become Member States of the European Union

1 Introduction

In November 1995 in Barcelona, a partnership was established between the EU and the countries of the Mediterranean, with the aim of promoting peace, stability and prosperity in the Mediterranean region. This partnership, also referred to as the "Barcelona Process", provides the institutional framework for the EU's Mediterranean policy. In order to attain the goal of economic stability, the participating States decided to extend the existing Pan-European cumulation system (at the time comprising the European Union, the EFTA and Turkey) to the countries participating in the Euro-Med partnership (cf. index above).

Shared rules of origin are the basis for the Euro-Med free trade area. Only when all trading can apply the same rules of origin diagonal cumulation, i. e. cumulation among several partners, occur. The protocol on rules of origin which was developed to that end (known as the Euro-Med origin protocol) was approved at the Euro-Med Trade Ministerial Meeting in Palermo on 7 July 2003. In the meantime, the PEM Convention entered into force on 1.1.2012.

The PEM Convention will now be integrated into the corresponding FTAs and replace the Euro-Med origin protocol. In new FTAs which are yet to be concluded, the PEM Convention will be applied from the outset (for current status cf. point 6 below). The countries participating in the EU's Stabilisation and Association Process (SAP; countries of the Western Balkans), Georgia, Moldova and Ukraine have also become integrated into this system.

2 Pan-Euro-Med – what is different?

The changes are as follows:

- For trade with countries of the Mediterranean, the Western Balkans, Georgia, Moldova or Ukraine, cumulation with two or more free trade partners is possible, provided that they have concluded FTAs with one another and apply the Euro-Med origin protocol or the PEM Convention. In case Western Balkan countries are involved in trade, all parties involved/free trade agreements concerned need to apply the PEM Convention or an origin protocol with identical rules.
- In addition to the traditional proofs of origin (MC EUR.1 and invoice declaration), in certain cases the MC EUR-MED and/or the invoice declaration EUR-MED (cf. annexe) must now also be issued.

3 Cumulation

3.1 Diagonal cumulation

Within the Pan-European cumulation zone, diagonal cumulation could occur with input materials from EFTA states, the European Union and Turkey, provided that these input materials were originating products. This cumulation zone has now been extended to include the countries of the Mediterranean, the Western Balkans, Georgia, Moldova and Ukraine.

Cumulation is only allowed on condition of the following:

- a) If there exists an FTA with the Euro-Med origin protocol or the PEM Convention between the countries participating in the acquisition of originating status and the country of destination,
- b) the input materials and products have acquired originating status based on the rules of origin of the Euro-Med origin protocol or the PEM Convention, and
- c) the application of cumulation has been published.

Diagonal cumulation with one or more Western Balkan countries is only possible if the Western Balkan countries are listed as possible cumulation partners in all FTAs concerned (in the origin protocol or through reference to the PEM Convention).

In other words: all countries participating in the manufacture of a product must have concluded an FTA with one another and with the country of destination, and must apply the **Euro-Med origin protocol or the PEM Convention**. In cases where input materials from a country which has no FTA with the country of destination are used, these are regarded as materials of third country origin.

Accordingly, this cumulation system can also be used among a limited number of countries, before all countries involved have concluded an FTA with one another providing for such cumulation (referred to as "variable geometry").

Example:

Attainment of origin through cumulation

Fabric (No. 5112) originating in Morocco and lining materials (No. 5513) originating in the EU are imported into Switzerland from those countries or territories with the appropriate proofs of origin.

Men's suits (No. 6203) are manufactured here. The suits are supplied to the EU

The processing in Switzerland alone would not be sufficient to attribute Swiss origin to the suits.

Euro-Med cumulation is however possible, as Euro-Med protocols or the reference to the PEM Convention already exist between Switzerland and the EU, between Switzerland (EFTA) and Morocco, and between the EU and Morocco.

The final stage of working or processing takes place in Switzerland, and goes beyond the working or processing (minimal operation) referred to in Article 7 or Article 6 of Appendix I of the PEM Convention (in this case the manufacture of men's suits).

The suits qualify as being of **Swiss origin** and a proof of origin² can be issued if the suits are exported to the EU.

² MC EUR-MED or invoice declaration EUR-MED, Swiss origin with the following indication: "cumulation applied with Morocco and EU".

Example

Products which are re-exported unaltered

Fabric of Moroccan origin is imported into Switzerland with a proof of origin from Morocco, and is exported unaltered to Syria.

Upon **exportation to Syria a proof of origin cannot be issued**, as so far, no corresponding agreement exists between Switzerland (i. e. EFTA) and Syria on the one hand, nor between Morocco and Syria on the other.

However, upon **exportation to the EU** (instead of to Syria) a **proof of origin could be issued**³, as a Euro-Med origin protocol or the reference to the PEM Convention already exists between all countries involved.

3.2 Full cumulation

If full cumulation is to be included in an FTA, sufficient working or processing need not occur within the customs territory of one single country. The different stages of manufacturing carried out across the entire preferential trading area can be taken into account (cumulated). Of all the agreements concluded by EFTA (i. e. Switzerland), the one **with Tunisia is the only** one which includes full cumulation.

Example

Attainment of originating status through full cumulation

Cotton yarn (No. 5205) originating in a third country is imported into Tunisia, where it is processed to make fabric (No. 5208) (processing insufficient to confer originating status).

The fabric is then exported from Tunisia to Switzerland and there is made into men's shirts (No. 6205) (processing insufficient to confer originating status). The finished shirts are exported to Norway and the EU.

One of the listed requirements for men's shirts is that they must be produced from yarn. That requirement is not met in Switzerland, however thanks to full cumulation, the weaving that took place in Tunisia can be taken into account.

The rules of origin are thus fulfilled and the shirts attain the status of **Swiss origin**, though **only in the context of the agreement between EFTA and Tunisia**.

A proof of origin⁴ **can be issued** subsequently for the shirts which are **exported to Norway**. However, the shirts which are exported **to the EU** are considered **non-originating products**, as the **PEM Convention which is applicable between the EU and Switzerland does not provide for full cumulation**.

³ Origin: Morocco. If the initial proof of origin EUR-MED does not indicate any cumulation: MC EUR-MED/invoice declaration EUR-MED with the following indication: "no cumulation applied" or EUR.1/invoice declaration. If the initial proof of origin indicates cumulation: MC EUR-MED/invoice declaration EUR-MED with the following indication: "cumulation applied with...". In this case, cumulation may occur only with countries which also have a Euro-Med origin protocol or the PEM Convention with all countries involved.

⁴ MC EUR.1/invoice declaration (⇒ PROOFS OF ORIGIN ⇒ mandatory use of a MC EUR.1)

4 Proofs of origin

Goods which have been produced under application of Euro-Med cumulation provisions must be designated as such in the proof of origin. It is for that reason that the MC EUR-MED and the invoice declaration EUR-MED were created (see annexe).

It should be noted that indications relating to cumulation ("cumulation applied with..." or "no cumulation applied") must always be given in English⁵.

When applying cumulation, it should be noted that all countries or territories must be mentioned from which products are cumulated. The corresponding indications must therefore be carried over in initial and final proofs of origin.

The clarifications below also apply, mutatis mutandis, to invoice declarations and invoice declarations EUR-MED.

4.1 Mandatory use of a MC EUR. 1

A MC EUR.1 **must** be issued if a proof of origin needs to be issued for Tunisia under application of full cumulation.

4.2 Use of a MC EUR. 1 or EUR-MED

It is recommended to use the MC EUR-MED whenever possible.

In the following instances **either** a MC EUR.1 **or** EUR-MED **may** indeed be issued. However, when the goods are re-exported or when they are used as input materials for a product for export, the consignee in the country of destination must often rely on a MC EUR-MED as preliminary proof of origin in order to pass on the origin.

a) Export to a country of the Mediterranean

1. When originating in an EFTA country as long as there is no cumulation with non-EFTA countries⁶.

Example

Example: steel (No. 7206) originating in the EU is imported into Switzerland, where it is processed to make profiles (No. 7216), which in turn are exported to Israel. This processing is sufficient to confer Swiss origin on the profiles, without requiring any cumulation to be applied⁷.

2. When originating in a country of the Mediterranean, when consignment destination is in that same zone, and as long as there is no cumulation with non-EFTA countries (corresponding preliminary proof of origin EUR-MED).

Example

Devices are imported from Israel which have obtained Israeli origin under application of cumulation with Norwegian components. Processing takes place in Switzerland which is not sufficient to confer Swiss origin on the product. The product retains its Israeli origin under cumulation only with EFTA countries⁸.

⁵ Although the blank of the form mentions only "Country/Countries", in instances of cumulation with the EU, the names of individual Member States should not be given, but "EU".

⁶ Switzerland (incl. Liechtenstein), Norway, Iceland

⁷ When using the MC EUR-MED: Swiss origin, marked "no cumulation applied".

⁸ When using the MC EUR-MED: Israeli origin, marked "cumulation applied with Norway".

3. When originating in a country participating in Euro-Med cumulation, as long as there is no cumulation with other countries participating in Euro-Med cumulation (corresponding preliminary proof of origin EUR-MED).

Beispiel

Furniture of EU origin is imported from Italy with a "no cumulation applied" movement certificate EUR-MED. The furniture is exported unaltered from Switzerland to Morocco⁹

b) Export to other participating countries (see also exception under cypher 4.3)

1. When originating in another participating country lying outside the Mediterranean, as long as there is no cumulation with countries of the Mediterranean.

Example

steel (No. 7206) originating in Israel is imported into Switzerland, where it is processed to make profiles (No. 7216), which in turn are exported to Spain. This processing is sufficient to confer Swiss origin on the goods, without requiring cumulation with the Israeli input materials to be applied⁷.

2. When originating in a Mediterranean country, as long as there is no cumulation (corresponding preliminary certificate of origin EUR-MED).

Beispiel

furniture of Moroccan origin is imported from Morocco with a "no cumulation applied" MC EUR-MED. The furniture is exported unaltered from Switzerland to the EU¹⁰

4.3 Mandatory use of MC EUR-MED

In all other cases a MC EUR-MED must be used.

Exception:

In case of cumulation with one or more Western Balkan countries but without cumulation with Mediterranean countries and if the goods are not exported to a Mediterranean country, a MC EUR.1 can be issued.

4.4 Retrospective issuing of MC EUR-MED

A MC EUR.1 can be replaced retrospectively by a MC EUR-MED. In box 7 "ISSUED RETROSPECTIVELY (Original EUR.1 No. ... [Place and date of issue])" must be inserted.

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. The District Customs Directorate under whose jurisdiction the exporter's domicile comes is responsible for the validation of retrospectively issued MC's EUR-MED.

The exporter can replace the invoice declaration independently with an invoice declaration EUR-MED.

4.5 Preliminary proofs of origin

For products which are to be re-exported to another participating country, either unaltered or as material incorporated into another product, the exporter must often rely on information concerning cumulation in order to issue a correct proof of origin (the exporter must also indicate, where relevant, the countries with which cumulation already took place in the country of origin of the imported materials or products). It must therefore be ensured through the exporter that he or she is in possession of the appropriate documentation (invoice declaration,

⁹ When using the MC EUR-MED: EU origin, marked "no cumulation applied".

¹⁰ When using the MC EUR-MED: Moroccan origin, marked "no cumulation applied".

MC or supplier's declaration in Switzerland), which allows for the origin of the goods to be determined.

The importer must ensure a copy is included in the documentation, which allows for classification of the shipment based on the indications given in the assessment decision.

If, within the framework of Euro-Med cumulation, cumulation occurs within Switzerland or the goods are re-exported unaltered, a preliminary proof of origin EUR-MED must be provided, so that a proof of origin EUR-MED can be issued upon exportation.

Example

Machines, imported from the EU, are exported unaltered to Israel

When exporting to Israel, **a proof of origin can only be issued if import customs clearance has been completed with a MC EUR-MED.**

If importation is completed with a MC EUR.1, then it is not documented whether cumulation has taken place in the EU with other countries, with which cumulation is possible for traffic with Switzerland but not with Israel. Furthermore, it is not known whether cumulation has taken place there with countries with which cumulation in traffic with Israel is possible.

These countries should however be indicated in the proof of origin EUR-MED destined for Israel.

4.6 Supplier's declarations in Switzerland

See: [Supplier's declarations in Switzerland](#)

5 Transitional provisions

As a matter of principle, Euro-Med cumulation and the transmission of origin for products in unaltered condition are possible only if the products or materials were imported after the corresponding cumulation provisions entered into force.

Example

A product originating in Israel was imported from Israel in 2005 and is now being delivered to an address in the EU.

Diagonal cumulation between Switzerland, the EU and Israel has been in force since 01.01.2006. **A proof of origin cannot be issued** for products of Israeli origin being exported to the EU, which were imported into Switzerland from Israel in 2005.

Exception:

For trade between the EFTA States, the EU **and** one or more of the Western Balkan countries, diagonal cumulation or diagonal transmission of origin may be applied to materials which were imported, with a valid proof of origin, before the entry into force of the cumulation provisions concerned (generally 1.2.2016).

Example

A product originating in Serbia imported from Serbia in 2015 and now being delivered to an address in the EU.

Diagonal cumulation between Switzerland, the EU and Serbia has been only in force since 01.02.2016, indeed. Nevertheless, **a proof of origin can be issued** for products of Serbian origin being exported to the EU from 1.2.2016, which were imported into Switzerland from Serbia in 2015.

However, when **bilateral cumulation** and transmission of origin for products in unaltered condition were already in place before the provisions for diagonal cumulation entered into force, then a corresponding proof of origin can be issued without exception.

Example

Input material of Moroccan origin was imported into Switzerland in 2004 with a Moroccan proof of origin. It is now being used to make a Swiss product which does not meet sufficient working or processing standards but obtains origin only due to cumulation with the Moroccan material. The finished product is to be re-exported to Morocco.

Bilateral and not Euro-Med cumulation applies here. Bilateral cumulation between Morocco and Switzerland was already provided for in the agreement before the Euro-Med origin protocol entered into force. Upon exportation of this product to Morocco **a proof of origin¹¹ can therefore be issued.**

Für Durchgangs- und Lagerwaren (d. h. nicht zur Einfuhr veranlagte Waren) gelten die Bestimmungen der jeweiligen Ursprungsprotokolle bzw. des PEM-Übereinkommens.

6 The current situation

Between many participating countries the Euro-Med origin protocol or the PEM Convention is already in force and diagonal Euro-Med cumulation can be applied.

However, it is only possible if the Euro-Med origin protocol or the PEM Convention is already in force between all participating countries and areas (variable geometry).

If Western Balkan countries are involved it has to be noticed that diagonal cumulation is possible only under condition that all parties involved apply either the PEM Convention or an origin protocol providing for the same cumulation possibilities between them.

The overview table ([Matrix](#)) shows on the one hand which countries currently apply the Euro-Med protocol or the PEM Convention and on the other hand with which countries diagonal cumulation with the participation of Western Balkan countries is possible.

Important new developments are published by means of circulars ([Subscribe to News](#)).

¹¹ MC EUR-MED / invoice declaration EUR-MED with mention: "cumulation applied with Morocco" or MC EUR.1 / invoice declaration



Annex

7 Proofs of origin EUR-MED

7.1 MC EUR-MED

WARENVERKEHRSBESCHEINIGUNG CERTIFICAT DE CIRCULATION DES MARCHANDISES CERTIFICATO DI CIRCOLAZIONE DELLE MERCI			
1 Ausführender/Exporteur (Name, vollständige Anschrift, Staat) Exportateur (nom, adresse complète, pays) Esportatore (nome, indirizzo completo, paese)		EUR-MED Nr. Q 0104506 Vor dem Ausfüllen Anmerkungen auf der Rückseite beachten Consulter les notes au verso avant de remplir le formulaire Prima di compilare il formulario consultare le note al retro	
3 Empfänger (Name, vollständige Anschrift, Staat) (Ausfüllung freigestellt) Destinataire (nom, adresse complète, pays) (mention facultative) Destinatario (nome, indirizzo completo, paese) (indicazione facoltativa)		2 Bescheinigung für den Präferenzverkehr zwischen der Certificat utilisé dans les échanges préférentiels entre la Certificato utilizzato negli scambi preferenziali tra la SCHWEIZ / SUISSE / SVIZZERA und / et / e dem in der Rubrik 5 hiernach genannten Staat bzw. Staatsgruppe oder Gebiet le pays, groupe de pays ou territoire mentionné dans la rubrique 5 ci-après il paese, risp. gruppo di paesi o territorio citato qui appresso, nella rubrica 5	
6 Angaben über die Beförderung (Ausfüllung freigestellt) Informations relatives au transport (mention facultative) Informazioni riguardanti il trasporto (indicazione facoltativa)		4 Ursprungsstaat¹⁾/Pays d'origine²⁾ Paese d'origine ²⁾	5 Bestimmungsstaat oder -gebiet Pays ou territoire de destination Paese o territorio di destinazione
7 Bemerkungen / Observations / Osservazioni <input type="checkbox"/> Cumulation applied with _____ (Name des Landes/der Länder / nom du pays/des pays / nome del paese/dei paesi) <input type="checkbox"/> No cumulation applied. Zutreffendes Feld ankreuzen / Marquer d'un x la mention applicable / Sognare con una x la menzione applicabile		9 Rohmasse Masse brute Massa lorda (kg) oder/ou/o l, m ³ , etc./ecc.	
8 Laufende Nummer; Zeichen, Nummern, Anzahl und Art der Packstücke¹⁾; Warenbezeichnung N° d'ordre; marque, numéros, nombre et nature des colis ¹⁾ ; désignation des marchandises N. d'ordine; marche, numeri/numero e natura dei colli ¹⁾ ; designazione delle merci		10 Rechnungen Factures/Fatture (Ausfüllung freigest.) (mention facult.) (indicazione facolt.)	
11 SICHTVERMERK DER ZOLLBEHÖRDE VISA DE LA DOUANE / VISTO DELLA DOGANA Die Richtigkeit der Erklärung wird bescheinigt Déclaration certifiée conforme/Dichiarazione certificata conforme Ausfuhrpapier ²⁾ / Document d'exportation ²⁾ / Documento d'esportazione ²⁾ Art/Modelle/Modello N° Stempel / Cachet / Timbro vom/du/del Zollbehörde/Bureau de douane/Ufficio doganale: Ausstellender Staat: SCHWEIZ Pays de délivrance: SUISSE Paese in cui è stato rilasciato: SVIZZERA (Ort und Datum/Lieu et date/Luogo e data) (Unterschrift/Signature/Firma)		12 ERKLÄRUNG DES AUSFÜHRERS/EXPORTEURS DECLARATION DE L'EXPORTATEUR DICHIARAZIONE DELL'ESPORTATORE Der Unterzeichner erklärt, dass die vorgenannten Waren die Voraussetzungen erfüllen, um diese Bescheinigung zu erlangen. Je soussigné déclare que les marchandises désignées ci-dessus remplissent les conditions requises pour l'obtention du présent certificat. Io sottoscritto dichiaro che le merci di cui sopra soddisfano alle condizioni richieste per ottenere il presente certificato. (Ort und Datum/Lieu et date/Luogo e data) (Unterschrift/Signature/Firma)	

7.2 Proofs of origin EUR-MED – invoice declaration EUR-MED

The text of the invoice declaration EUR-MED, displayed below, must correspond to the requirements given in the footnotes. The footnotes themselves, however, must not be reproduced. Indications regarding cumulation ("cumulation applied with..." and "no cumulation applied") must always appear in English.

German Version

Der Ausführer (Ermächtigter Ausführer; Bewilligungs-Nr. ...¹) der Waren, auf die sich dieses Handelspapier bezieht, erklärt, dass diese Waren, soweit nicht anders angegeben, präferenzbegünstigte ...² Ursprungswaren sind.

- cumulation applied with(Name des Landes/der Länder)
- no cumulation applied³

.....⁴
(Ort und Datum)

.....⁵
(Unterschrift des Ausführers und Name des
Unterzeichners in Druckschrift).

French Version

L'exportateur des produits couverts par le présent document (autorisation douanière n° ...¹) déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle ...²).

- cumulation applied with
- no cumulation applied³

Italian Version

L'esportatore delle merci contemplate nel presente documento (autorizzazione doganale n. ...¹) dichiara che, salvo indicazione contraria, le merci sono di origine preferenziale²

- cumulation applied with
- no cumulation applied³

English Version

The exporter of the products covered by this document (customs authorization No ...¹) declares that, except where otherwise clearly indicated, these products are of ...² preferential origin.

- cumulation applied with
- no cumulation applied³

¹ When the invoice declaration is established by an approved exporter, the authorisation number of the approved exporter should be given here. When the invoice declaration is not established by an approved exporter, the words in brackets can be omitted or the space can be left empty.

² State the country of origin of the goods.

³ Delete or complete as necessary.

⁴ This information can be omitted if it is included in the document itself.

⁵ Approved exporters do not have to sign by hand. In cases where the exporter does not sign, the name of the signatory is also omitted.