

NOTES (2004)

I. Countries which accept Form A for the purposes of the generalized system of preferences (GSP):

Australia*	Republic of Belarus	European Union:	Italy	Austria
Canada	Republic of	Belgium	Cyprus	Poland
Japan	Bulgaria	Czech Republic	Latvia	Portugal
New Zealand**	Russian Federation	Denmark	Lithuania	Slovenia
Norway		Germany	Luxembourg	Slovakia
Switzerland		Estonia	Hungary	Finland
United States of		Greece	Malta	Sweden
America***		Spain	Netherlands	United Kingdom
		France		
		Ireland		

II. General conditions

To qualify for preferences, products must:

- (a) fall within a description of products eligible for preferences in the country of destination. The description entered on the form must be sufficiently detailed to enable the products to be identified by the customs officer examining them;
- (b) comply with the rules of origin of the country of destination. Each article in a consignment must qualify separately in its own right; and
- (c) comply with the consignment conditions specified by the country of destination. In general, products must be consigned direct from the country of exportation to the country of destination but most preference-giving countries accept passage through intermediate countries subject to certain conditions. (For Australia, direct consignment is not necessary.)

III. Entries to be made in Box 8

Preference products must either be wholly obtained in accordance with the rules of country of destination or sufficiently worked or processed to fulfil the requirements of that country's origin rules.

- (a) Products wholly obtained: for export to all countries listed in Section I, enter the letter "P" in box 8 (for Australia and New Zealand Box 8 may be left blank)
- (b) Products sufficiently worked or processed: for export to the countries specified below, the entry in Box 8 should be as follows:
 1. United States of America: for single country shipments, enter the letter "Y" in Box 8, for shipments from recognized associations of countries, enter the letter "Z", followed by the sum of the cost or value of the domestic materials and the direct cost of processing expressed as a percentage of the ex-factory price of the exported products; (example "Y" 35% or "Z" 35%).
 2. Canada: for products which meet origin criteria from working or processing in more than one eligible least developed country, enter letter "G" in Box 8; otherwise "F"
 3. Japan, Norway, Switzerland and the European Union: enter the letter "W" in Box 8 followed by the Harmonized Commodity Description and Coding System (Harmonized System) heading at the 4 digit level of the exported product (example "W" 96.18).
 4. Bulgaria and the Russian Federation: for products which include value added in the exporting preference-receiving country, enter the letter "Y" in Box 8 followed by the value of imported materials and components expressed as a percentage of the f.o.b. price of the exported products (example "Y" 45%); for products obtained in a preference-receiving country and worked or processed in one or more other such countries, enter "Pk".
 5. Australia and New Zealand: completion of Box 8 is not required. It is sufficient that a declaration be properly made in Box 12.

* For Australia, the main requirement is the exporter's declaration on the normal commercial invoice. Form A, accompanied by the normal commercial invoice, is an acceptable alternative, but official certification is not required.

** Official certification is not required.

*** The United States does not require GSP Form A. A declaration setting forth all pertinent detailed information concerning the production or manufacture of the merchandise is considered sufficient only if requested by the district collector of Customs.