



ECOWAS COMMISSION
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Session 3: Review of rules of origin based on the latest version of the HS

The situation as seen from the Customs perspective

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INTRODUCTION

The changing of a tariff heading or subheading is recognized as being one of the main criteria for determining substantial transformation and the origin of a product. Whether rules of origin are general or specific, the identification of products under the rules is based on the Harmonized System.

Amendments to the HS do have consequences for determining the origin of a product when that product has changed heading in the new version of the HS now in force, or is no longer listed in it. In either case, it creates problems in identifying and classifying a good previously recognized as being of specified origin. That is the level at which Customs administrations need to respond swiftly so as to avoid “originating products”, as they are known, being held up at the Customs stage.



- ❑ Customs apply the rules of origin on both export and import. So, in the exporting country, Customs must ensure it uses the version currently in force to classify a product before validating its origin for export on the certificate of origin.
- ❑ HS2017: 3006.20 - Blood-grouping reagents
- ❑ HS2022: 3822.13 - Reagents for blood-grouping
- ❑ Since the criterion most affected by the review of the HS is the change in tariff heading, Customs must ensure that products of authorized origin under the old version of the HS are updated in accordance with the new version in force internationally, having regard to the rules laid down for the designation of origin in the first instance.



- In the importing country, Customs will begin the procedure by identifying the originating product submitted.
- If the version of the HS used in the exporting country is different from that used in the importing country, the good cannot be recognized in the Customs system conducting clearance for the purpose of granting it preferential treatment.

E.g.:

- HS 2017: 3603.00 - Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.
- HS 2022: 3603.00 -
 - 3603.10 Safety fuses;
 - 3603.20 detonating fuses;
 - 3603.30 percussion caps;
 - 3603.40 detonating caps;
 - 3603.50 igniters;
 - 3603.60 electric detonators.



In West Africa

- ❑ General rules of origin.
- ❑ System of upstream recognition of origin.
- ❑ Member States allocate Community origin to products in accordance with criteria laid down in the Community's rules of origin.
- ❑ A database of authorized businesses and products (with their HS codes) has been in operation since 1988.
- ❑ The purpose of this database is to facilitate the work of Customs administrations in recognizing origin and applying tariff preferences to products from the Community.
- ❑ This database of products of recognized origin will be updated by the ECOWAS Council in conformity with the 2022 version of the HS and will be circulated in Member countries so that they can incorporate it into their computerized Customs systems.



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Thank you
