



# Certificate of Origin (COO)

## EXIM MANAGEMENT SERVICES

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OUR BRANCHES – MUMBAI, NASIK & AHMEDABAD





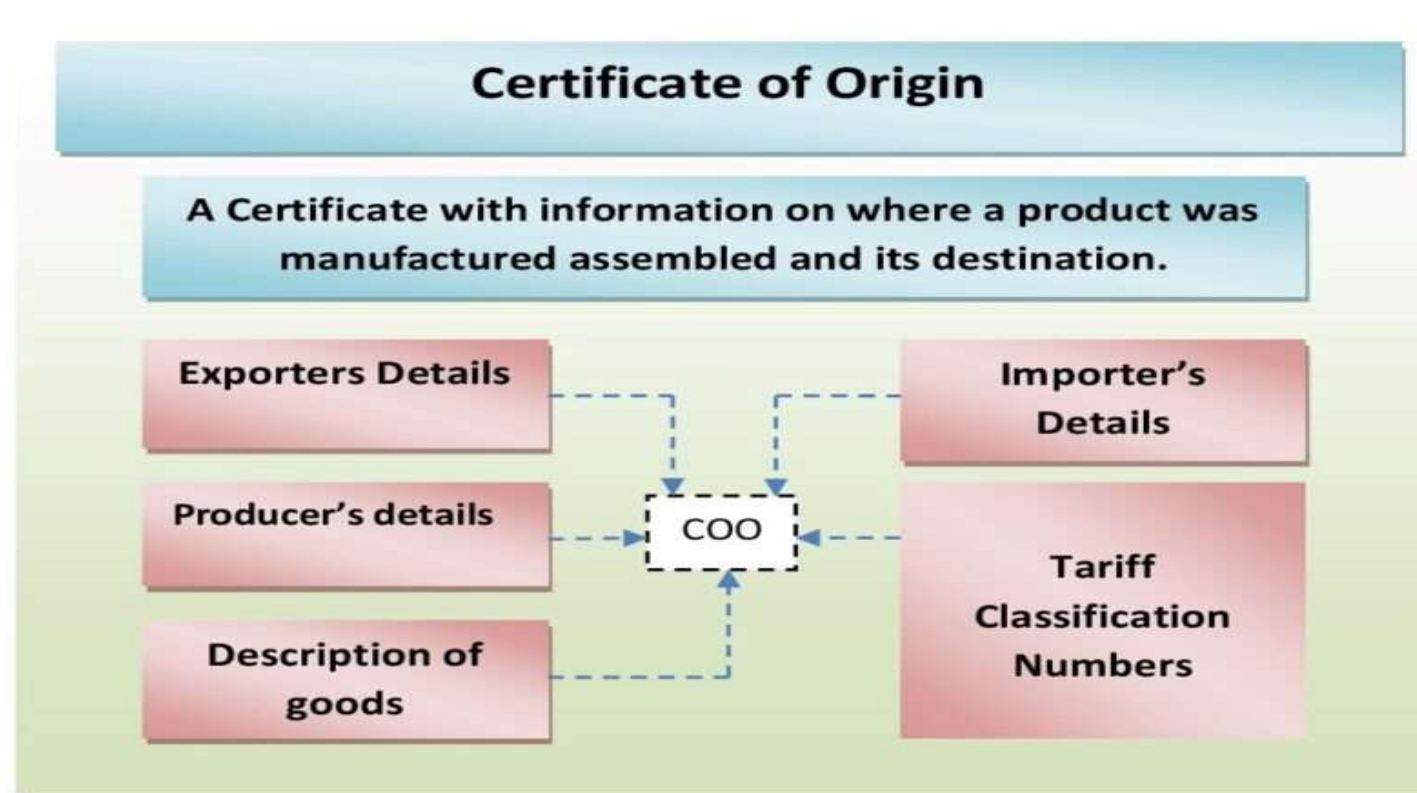
## Certificate of Origin - Overview

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A Certificate of Origin is an important international trade document or certificate that declares that goods in the export shipment are manufactured or produced in a particular country. It defines the nationality of the products and also has important information regarding the products, country of origin, its destination, etc. The CoO determines whether the goods coming into the country are eligible for import and duty has to be charged or not on the products. The Customs officials require the Certificate of Origin (CoO) for customs clearance procedures.

There are two types of Certificate of Origin - Preferential Certificate of Origin & Non-Preferential Certificate of Origin (NP CoO).

## Certificate of Origin - Overview



## Certificate of Origin is issued by

The Government of India has nominated various agencies to issue the certificate of origin. The Export Promotion councils, Chamber of commerce, various trade bodies, and other government authorized agencies are involved to issue the Certificate of origin.

Find the list below to check nominated agencies to issue the Preferential and Non - Preferential CoO.

Preferential CoO issued By	Non Preferential CoO issued By
<ul style="list-style-type: none"> <li>• Directorate General of Foreign Trade &amp; its Regional Offices.</li> <li>• Export Inspection Council and its branches</li> <li>• Textile Committee &amp; its Offices in India.</li> <li>• Marine Products Export Development Authority</li> <li>• Tobacco Board and its branches</li> <li>• Noida Special Economic Zone</li> <li>• Etc.</li> </ul> <p>List is given in appendix 4B of nominated agencies</p>	<ul style="list-style-type: none"> <li>• Directorate General of Foreign Trade &amp; its Regional Offices.</li> <li>• Textile Committee &amp; its Offices in India.</li> <li>• FIEO and its branches in India.</li> <li>• CII and its branches.</li> <li>• PHD Chamber of Commerce and Industry.</li> <li>• Indian Chamber of Commerce and its branches.</li> <li>• Etc.</li> </ul> <p>List is given in appendix 4C of nominated agencies</p>



## Types of Certificate of Origin(CoO) for Export

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As we discussed above there are two types of Certificate of Origin -

1. Preferential Certificate of Origin
2. Non Preferential Certificate of Origin (NP CoO)

### 1. Preferential Certificate of Origin

Under this category, a Certificate of Origin is issued in the case of Exports for which India receives tariff preferences. The Preferential Certificate of Origin is required to export to the countries which are involved in following trade agreements. The Government has nominated certain agencies to issue a Preferential Certificate of Origin by applying through the Common Digital platform.



## Types of Certificate of Origin(CoO) for Export

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- **Generalized System of Preferences (GSP)**

Under this agreement following developed countries extend tariff concessions to developing countries.

(i) the USA (ii)New Zealand (iii)Belarus (iv)EU (v)Japan (vi)Russia (vii)Canada (viii)Norway (ix)Australia (only to LDCs) (x)Switzerland (xi)Bulgaria

Customs of these countries require Form A certificate of origin duly filled by exporters of beneficiary countries and certified by the authorized agencies.

- **Global System of Trade Preference (GSTP)**

Under GSTP tariff concessions are exchanged among developing countries that have signed agreements. India has exchanged tariff concessions with 12 countries on a limited number of products.



## Types of Certificate of Origin(CoO) for Export

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- **SAARC Preferential Trading Agreement (SAPTA)**

SAARC countries namely India, Pakistan, Nepal, Bhutan, Bangladesh, Sri Lanka, and Maldives offering tariff concessions among SAARC countries.

- **Asia-Pacific Trade Agreement (APTA)**

APTA offers liberalization of tariff and non-tariff barriers in order to expand trade in goods in the Economic and Social Commission for Asia and the Pacific region. Presently Bangladesh, Sri Lanka, South Korea, India, and China are exchanging tariff concessions under APTA.

- **India-Sri Lanka Free Trade Agreement (ISLFTA)**

This FTA is signed between India and Sri Lanka which offers tariff concession by the Governments of both countries.





## Types of Certificate of Origin(CoO) for Export

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- **India – Thailand Framework Agreement for Free Trade Area**

India and Thailand have signed this agreement for imports on items of Early Harvest Scheme only to those products which satisfy Rules of Origin criteria.

- **India- Malaysia Comprehensive Economic Cooperation Agreement (IMCECA)**

This Comprehensive Economic Cooperation Agreement is in between the Government of India and Malaysia with effect from 1st July 2011.

- **India-Japan Comprehensive Economic Partnership Agreement (IJEPA)**

The Government of India and the Government of Japan have signed the agreement to increase investment opportunities and strengthen protection for investments and investment activities between the Countries





## Types of Certificate of Origin(CoO) for Export

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- **India-Korea Comprehensive Economic Partnership Agreement (CEPA)**

The Government of India and the Republic of Korea have signed this agreement to liberalize and facilitate trade in goods and services and expand investment between the Countries.

There are various other trade agreements are there that have signed by India with other countries, list has been shared below giving complete information.

	Preferences given/exchanged countries	Issued BY
Generalised System of Preferences (GSP)	Developed Countries ↓ Developing Countries	DGFT Export Inspection Council Textiles Committee Marine Products Export Development Authority Tobacco Board, Noida Special Economic Zone
Global System of Trade Preference (GSTP)	Developing Countries ↕ Developing Countries	Export Inspection Council Textiles Committee Marine Products Export Development Authority
SAARC Preferential Trading Agreement	SAARC Countries ↕ SAARC Countries	FIEO , DGFT Export Inspection Council Textiles Committee Marine Products Export Development Authority Tobacco Board
Asia-Pacific Trade Agreement (APTA)	Asia- Pacific region countries ↕ Asia- Pacific region countries	FIEO , DGFT Export Inspection Council Textiles Committee Marine Products Export Development Authority Tobacco Board
India-Sri Lanka Free Trade Agreement (ISLFTA)	India ↕ Sri Lanka	Export Inspection Council Textiles Committee Marine Products Export Development Authority
India – Thailand Frame work Agreement for Free Trade Area	India ↕ Thailand	Export Inspection Council Marine Products Export Development Authority
India- Malaysia Comprehensive Economic Cooperation Agreement (IMCECA)	India ↕ Malaysia	Export Inspection Council Textiles Committee Marine Products Export Development Authority



India-Korea Comprehensive Economic Partnership Agreement (CEPA)	India ↕ Korea	Export Inspection Council Textiles Committee Marine Products Export Development Authority
India-Japan Comprehensive Economic Partnership Agreement (IJEPA)	India ↕ Japan	Export Inspection Council Textiles Committee Marine Products Export Development Authority
ASEAN-India Free Trade Agreement (ASEAN-India FTA)	Asean countries ↕ India	Export Inspection Council Textiles Committee Marine Products Export Development Authority
South Asia Free Trade Area(SAFTA)	Preferences exchanged between Afghanistan, Bangladesh, Bhutan, India, Maldives, Nepal, Pakistan and Sri Lanka.	Export Inspection Council Textiles Committee Marine Products Export Development Authority
India-Chile Preferential Trading Agreement (India-Chile PTA)	India ↕ Chile	Export Inspection Council Textiles Committee
India-Mercosur Preferential Trading Agreement (India-Mercosur PTA)	India ↕ Mercosur	Export Inspection Council Textiles Committee Marine Products Export Development Authority
India-Singapore Comprehensive Economic Cooperation Agreement (CECA)	India ↕ Singapore	Export Inspection Council Textiles Committee Marine Products Export Development Authority
India-Mauritius Comprehensive Economic Cooperation and Partnership Agreement	India ↕ Mauritius	DGFT Export Inspection Council Textiles Committee Marine Products Export Development Authority Tobacco Board, Noida Special Economic Zone





## Types of Certificate of Origin(CoO) for Export

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### 2. Non Preferential Certificate of Origin (NP CoO)

The Government of India has also nominated various agencies to issue Non-Preferential CoO. The Exporters having a Non-Preferential Certificate of Origin for their shipment have no right to ask for preferential tariffs.

The applicant wishes to get the Non-Preferential Certificate of Origin, can apply to any agency authorized to issue NP CoO by the Government through Common Digital Platform.

If any agency desire to enlist them in the list of nominated agencies t in Appendix–4C may submit their application as per Annexure I to Appendix 4C to the concerned RA / DGFT.



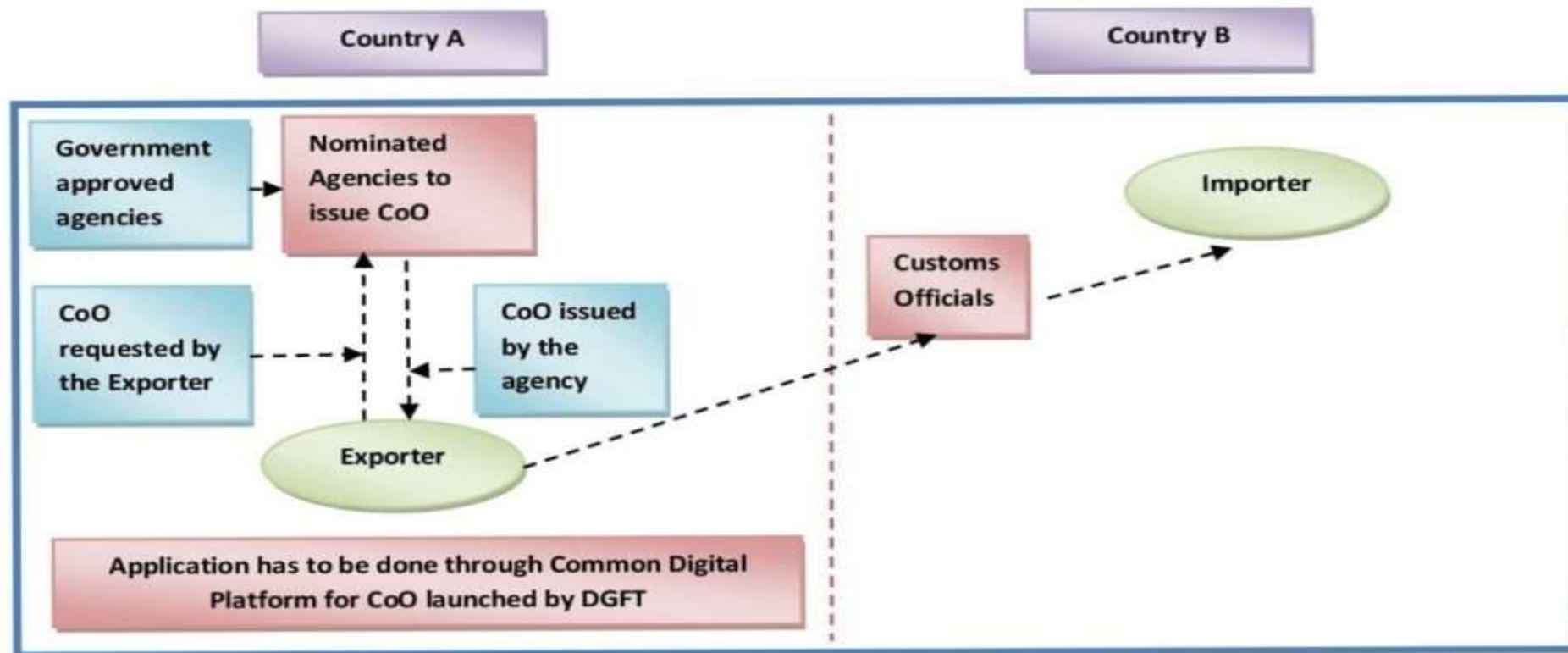
## Online Common Digital Platform for issuance of Certificate of origin

With increasing concerns about fraud and the need of improving the security of the international supply chain, the Government has launched one Common platform to obtain Certificates of origin. The platform would provide an electronic, paperless, contactless common platform to issue the certificate by saving time and cost for exporters. The application has to be done to the nominated agencies by doing an online application on - <https://coo.dgft.gov.in/>.

- The platform was first made functional for issuance of the preferential certificate of origin in September 2019. Since then various agencies have been added to the list of nominated agencies to get the Certificate of Origin (Preferential CoO).
- As per the Trade Notice No. 48/2020-2021 Dated 25.03.2021 the common Digital platform to issue online CoO on <https://coo.dgft.gov.in/> is expanded beyond Preferential Certificate of Origin to facilitate the electronic application of Non-Preferential CoO.

# Online Common Digital Platform for issuance of Certificate of origin

*Refer to the below image to understand how the online platform would help exporters to get a Certificate of origin to export from India.*







## Documents required to obtain Certificate of Origin

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The following are the documents required to get a Certificate of origin:

- Shipping bills
- Bill of Lading/Airway bill
- Invoice Copy
- Packing List

Document preparation and gathering all the data needed to obtain a certificate of origin is an important task, and we have a separate team for each job to give our 100% efficiency.

For submission of an online application, DGFT Digital Signature Certificate is also required. We have an in-house team to prepare DGFT DSC to avoid any kind of delay in the process of obtaining CoO.





## Prior Registration on CoO portal for issuance of certification

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To proceed with the application on the CoO portal prior registration is mandatory.

Class 2 or Class 3 Digital signature certificate (DSC) shall be required for online registration and application submission, the IEC of the firm needs to be embedded in DSC.

The applicant needs to register on the portal and the password would be sent on the email and mobile number of the IEC holder.



## Steps involved in registration to get CoO

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- Visit on CoO Portal launched by DGFT - <https://coo.dgft.gov.in/>
- From online services click on Online exporter registration
- Insert DSC before the registration process.
- Enter IEC code, Email id, Mobile number as per updated IEC.
- By using the IEC Profile Management service on the DGFT website, an applicant can update their email on which communication needs to be done.
- Click on Save & Next to proceed with the registration.
- Select “I Agree” and submit the registration request.
- On successful registration, the password would be received on Email id.
- After completing the process go to the log-in screen.
- Login with user name and password.
- The user name would be registered IEC (10 digits alphanumeric/numeric code) and Password – As received in e-mail.



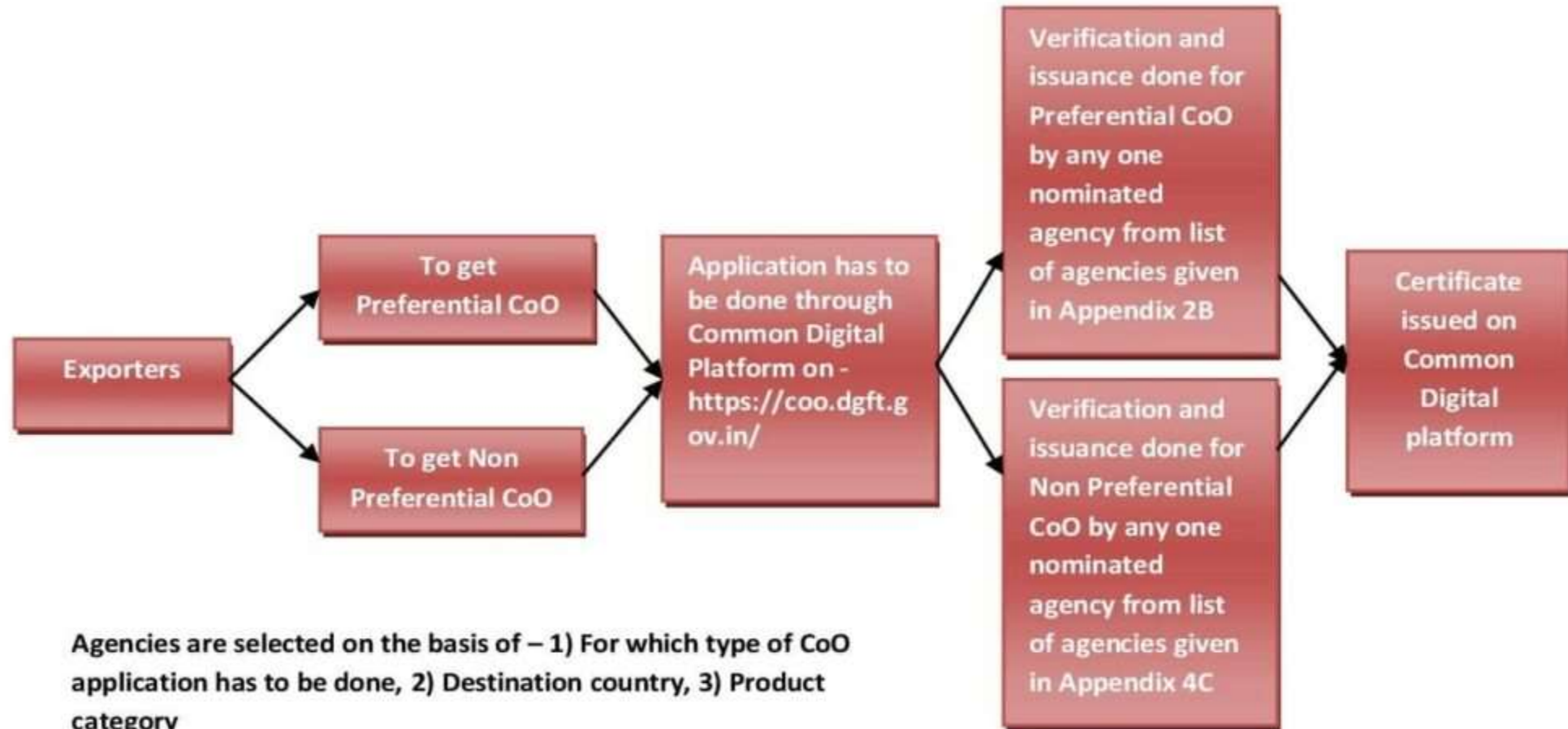
## How to apply for a Certificate of Origin / CoO certificate Online? – Procedure to obtain CoO

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The application for Certificate of Origin for exports shall be done through the e-COO platform to the nominated/designated issuing agencies. The common platform was launched for issuance of preferential CoO in 2019 and it is working smoothly but for issuance of Non-Preferential CoO it has been upgraded recently, submitting an Application for a Non-Preferential Certificate of origin is not mandatory on this online platform till 31st October 2021 as per the latest notification.

Non Preferential CoO applications directly submitted to the nominated issuing agency is also functional and it may continue up to 31st October 2021 or until further orders.

## How to apply for a Certificate of Origin / CoO certificate Online? – Procedure to obtain CoO





## Steps involved to issue the Certificate of origin

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- Login on a Common platform with valid credentials such as IEC number and Password received after registration on the portal.
- The application form to issue CoO will display, fill in all the required details.
- After filling in all the details on the portal digitally signed documents has to be attached
- A digital signature certificate has to be attached for uploading the documents and submitting the application.
- Click on the preview Certificate To view the draft application.
- Make the Payment and submit the application.
- After submission, the applicant will receive an alert on the registered email Id and Mobile number.

## Certificate of origin – forms/format of CoO

The forms/formats of certificate of origin of two types –

1) only one Generic form to issue non-preferential CoO.

2) The forms/formats for the preferential certificate of origin differ from one trade agreement to another, for example, format of CoO under GSP would be Form a Certificate of origin, the format of CoO under ASEAN – India FTA is Form AI Certificate of origin.

Generic format for non preferential CoO	Special format for Preferential Certificate of origin
<ul style="list-style-type: none"><li>• It is a simple format,</li><li>• It only captures the basic information of the exporter, importer, products, and country of origin.</li></ul>	<ul style="list-style-type: none"><li>• It refers to a customized template depending varies as per the trade agreement,</li><li>• It captures specific information regarding the exporter, importer, products, and country of origin.</li></ul>



# Thank You

Please visit us at <http://eximmanagementservices.com/>

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