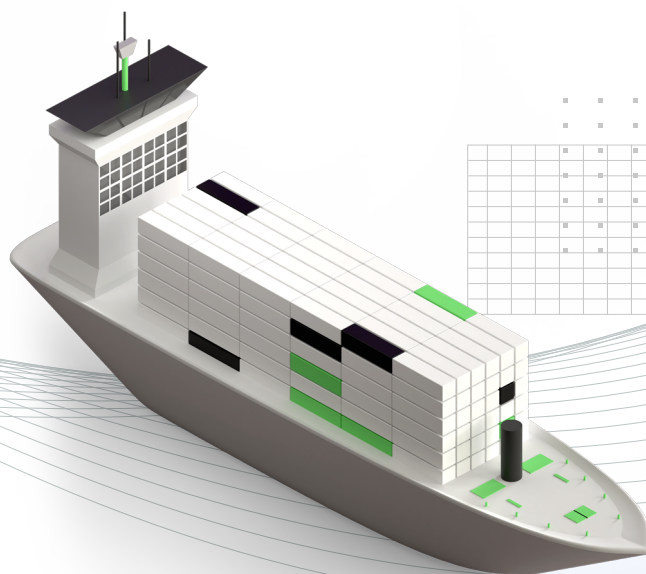




HANDBOOK

ON PREFERENTIAL ORIGIN:
SPECIFICS FOR SMALL AND
MEDIUM-SIZED ENTERPRISES
IN GEORGIA, MOLDOVA AND
UKRAINE



2025



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LIST OF ABBREVIATIONS

BMZ (Das Bundesministerium für wirtschaftliche Zusammenarbeit und Entwicklung) – Federal Ministry for Economic Cooperation and Development of Germany

EFTA – European Free Trade Association (Iceland, Norway, Switzerland, Liechtenstein)

EU – European Union

EUR.1 – Movement Certificate EUR.1

FTA / Agreement – Free Trade Agreement

GIZ (Die Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH) – German Society for International Cooperation

HS – Harmonized System (Harmonized Commodity Description and Coding System)

ITC – International Trade Centre

MacMap – Market Access Map

PEM Convention / the Convention – Regional Convention on Pan-Euro-Mediterranean Preferential Rules of Origin

PEM zone – Geographical zone in the European and Mediterranean region covering Parties to the PEM Convention, between which unified rules of origin apply

ROSA – Rules of Origin Self-Assessment tool

SME – Small and Medium-sized Enterprise

UK – United Kingdom of Great Britain and Northern Ireland

WTO – World Trade Organization

INTRODUCTION

Free trade agreements provide businesses with the opportunity to access foreign markets through the reduction or elimination of customs duties. For Georgia, the Republic of Moldova (hereinafter Moldova), and Ukraine such agreements are also an important instrument of economic integration with the European Union.

However, simply trading with a country that is party to an FTA is not sufficient. To benefit from reduced tariff rates, goods must obtain «preferential origin». Each agreement contains a set of rules of origin specifying how origin is conferred, and which documents serve as proof.

Numerous agreements concluded by Georgia, Moldova, and Ukraine apply unified rules of origin based on the Regional Convention on pan-Euro-Mediterranean preferential rules of origin.

Furthermore, Georgia, Moldova and Ukraine have obtained the EU candidate status. Upon potential accession, all bilateral agreements between the EU and third countries, many of which are based on (for example, even FTAs with Algeria, Egypt, Morocco, etc.), will automatically extend to the new Member States. Therefore, for trading under reduced tariffs now, and especially after EU accession, it is crucial for small and medium-sized enterprises (SMEs) to understand how the PEM Convention operates in practice. This handbook aims to provide SMEs with practical guidance on this matter.

Although the unification of rules was intended to simplify free trade, recent regulatory updates have made the situation increasingly complex for SMEs. With certain countries, the original version of the PEM Convention, adopted in 2012, is still applied. At the same time, transitional rules of origin have been introduced, which later evolved into the revised PEM Convention. In addition, a transitional period allows the simultaneous application of two sets of rules.

Considering the growing number of free trade agreements and the coexistence of different sets of rules, depending on the specific agreement and partner country, navigating the system of rules of origin has become significantly challenging. The purpose of this handbook is to help SMEs understand these rules and effectively leverage the opportunities offered by preferential trade in practice.

Specialized digital tools can assist in this process. They enable users to quickly determine whether an FTA is in force, which set of rules applies, and which rules of origin govern the goods. For these reasons, the handbook focuses not only on explaining the rules but also on presenting digital tools that simplify their application for SMEs.

Although the handbook covers the general principles of rules of origin applicable to many trading partners, most examples relate to trade with the EU, as it is one of the largest export markets for all three countries. For instance, Georgia's total trade with the EU in 2024 amounted to €5 billion (with export growth of +20.1% compared to 2023), Moldova's trade reached €7.6 billion, and Ukraine's €67.2 billion (more than double the volume since 2016).

We will focus on the revised PEM Convention, as it will apply to most FTAs starting in 2026. Detailed information on the application of the previous version of the Convention can be found in the Handbook on Obtaining Preferential Origin for Goods in Ukraine¹.

¹ The Handbook on obtaining preferential origin for goods in Ukraine ([available in Ukrainian](#))

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The views and opinions expressed in this publication do not necessarily reflect the views of the Federal Ministry for Economic Cooperation and Development (BMZ) or/and the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH.



The information provided is current as of November 1, 2025, and may become outdated over time.

This handbook does not constitute legal advice or guidance for any specific situation. The information is provided solely for general informational purposes.

The digital tools described in Section 4 are regularly updated by their developers in line with changes to international agreements and rules of origin. We bear no responsibility for the timeliness of updates to information in these tools.



SECTION 1. WHAT IS PREFERENTIAL ORIGIN?

1.1. Origin of goods

Origin represents the «economic nationality» of goods, determining the procedures for customs formalities and the application of tariff and non-tariff measures.

There are two types of origin: non-preferential and preferential.

Non-preferential origin is important for statistical purposes, the application of safeguard measures (e.g., special or anti-dumping duties etc), labelling requirements etc. This origin regime applies to trade in goods between countries that do not have a free trade agreement in place.

Preferential origin, on the other hand, is the basis for applying preferential (reduced or zero) customs duties between countries that have concluded a free trade agreement.

Example: The standard customs duty rate for grape wine² imported into the European Union is €32 per 100 liters. However, under the free trade agreements between the EU and Georgia, Moldova, and Ukraine, wine originating in these countries can be imported into the EU free of duty³.

Even if the overall import duty rate is 0%, preferential origin of goods may still be beneficial for further processing and/or resale to other countries where the preferential tariff rate may be lower compared to the general rate.

Example: The import duty rate for fresh tuna⁴ in Ukraine is 0%, regardless of its origin. A Ukrainian company processes it into canned tuna⁵ for export to the EU. When exporting the canned tuna to the EU, the full duty rate is 24%, while the preferential rate is 0%.

If the fresh tuna was imported with confirmed preferential origin (for example, from Norway), the canned product may obtain Ukrainian preferential origin through the application of cumulation (for details on cumulation, see subsection 2.3 of this handbook) and be exported to the EU at the preferential duty rate.

To benefit from reduced or zero customs duties, it is not enough to trade with a country that has a free trade agreement in place – the product must obtain preferential origin. This requires compliance with specific rules on manufacturing or processing, as set out in the relevant agreement.

1.2. Obtaining preferential origin under the PEM Convention

Imagine a situation where a country concludes free trade agreements with dozens of partners, and each agreement contains its own set of rules of origin. For companies trading simultaneously with several countries, navigating different (and often conflicting) sets of rules means significant time and cost implications, as well as a high risk of errors.

2 HS heading: 2204

3 For the goods concerned, the preferential customs duty rate (under the free trade agreements with the EU) for each country is 0%

4 Preferential import duty rates (in accordance with free trade agreements with the EU) for each country are 0% for the specified goods

5 HS heading: 1604

To address this, in the early 2000s, European and Mediterranean countries decided to create a unified set of rules for all their trade agreements. This led to the concept of the Regional Convention on pan-Euro-Mediterranean preferential rules of origin, which was implemented in 2012⁶.

The main objective of the Convention is to simplify trade. Instead of negotiating rules of origin for every new free trade agreement, countries⁷ simply refer to the existing set of rules contained in the Convention.

Example: Both Ukraine and Georgia are parties to the PEM Convention. In their free trade agreement, the two countries agreed that for the purpose of determining the origin of goods, the Parties shall apply the provisions of the Regional Convention on pan-Euro-Mediterranean preferential rules of origin⁸ rather than developing an individual set of rules.

Georgia, Moldova, Ukraine, and 22 other trading partners have signed the PEM Convention and refer to it in a significant number of their bilateral FTAs.

A schematic overview⁹ of the bilateral agreements of Georgia, Moldova, and Ukraine that incorporate the PEM Convention rules can be found in the Annex to this section.

1.3. Timeline of changes to the PEM Convention

Although the PEM Convention was designed to harmonize the rules for obtaining origin, international trade is highly dynamic. Over time, it became necessary to update these rules to reflect economic developments and business needs. Since its adoption, the «original» version of the Convention has undergone several stages of transformation.

(1) «Original» version of the Convention

The «original» version of the Convention was signed by 22 countries in 2012. Moldova acceded to it in 2015, Georgia in 2017, and Ukraine in 2018.

(2) Transitional rules of origin

Over time, certain provisions of the PEM Convention no longer reflected market realities (for example, rules based on the percentage of raw material value became difficult to meet due to rising agricultural prices). To simplify the rules and improve trading conditions, the Parties to the Convention began discussing its revision.

A unanimous decision by all Parties was required to adopt the revised rules. After lengthy negotiations, the Parties could not agree on a simultaneous update of the Convention, which led to a temporary solution in 2021: while negotiations continued, the revised rules could be applied in bilateral trade alongside the «original» version of the Convention, subject to mutual consent. These were referred to as transitional rules of origin. For example, Ukraine and Moldova agreed to apply transitional rules in 2023¹⁰.

6 Information sourced from the [official website of the European Commission](#)

7 The term «countries» refers to the Parties to the PEM Convention. [The full list of participants](#)

8 Protocol on Amendments to the Agreement between the Government of Ukraine and the Government of the Republic of Georgia on Free Trade of 9 January 1995, signed 21.05.2019

9 The overview of agreements is current as of the date of preparation of this handbook. For additional verification, you can use the digital tools described in Section 4

10 [Protocol between the Cabinet of Ministers of Ukraine and the Government of the Republic of Moldova on amendments to the Free Trade Agreement between the Cabinet of Ministers of Ukraine and the Government of the Republic of Moldova dated November 13, 2003](#)

(3) Revised rules of the PEM Convention

At the end of 2023, all Parties finally agreed to fully revise the Convention, with application starting on January 01, 2025¹¹. Therefore, the «original» version was altered and became known as the Revised Pan-Euro-Med Convention.

Some bilateral free trade agreements still apply the «original» Convention, others the revised one, and some allow both versions to be applied simultaneously. This depends on whether the agreement contains a so called dynamic link to the Convention, meaning that once the PEM Convention was updated, the revised rules automatically applied between the Parties (e.g., FTAs between Ukraine and Moldova, or Georgia and EFTA countries). In contrast, agreements which have not yet been updated with a dynamic link require formal amendments to incorporate the revised Convention (e.g., FTA between Ukraine and Georgia).

The simultaneous application of both versions of the Convention is permitted only during 2025, which serves as a transitional period between the «original» and revised versions. As this transitional period is nearing its end, this Handbook does not focus on its specific application.

For guidance on applying two sets of rules until the end of the year, refer to the European Commission's Guidance concerning the application of the Regional Convention on Pan-Euro-Mediterranean Rules of Origin as of 1 January 2025 to 31 December 2025¹².

11 [Decision № 1/2023 of the Joint Committee of the Regional Convention on pan-Euro-Mediterranean preferential rules of origin](#)

12 [Guidance concerning the application of the Regional Convention on Pan-Euro-Mediterranean Rules of Origin as of 1 January 2025 to 31 December 2025](#)

Annex. Overview of FTAs based on PEM Convention rules of origin (Georgia, Moldova, Ukraine)

	Ukraine	Moldova	Georgia
Ukraine		+	+
Moldova	+		-
Georgia	+	-	
EU	+	+	+
EFTA (Switzerland, Norway, Iceland, Liechtenstein)	+	+	+
Türkiye	+[1]	+	+
Montenegro	+[2]	+	-
Albania	-	+	-
Israel	+	-	-
North Macedonia	+	+	-
Bosnia and Herzegovina	-	+	-
Serbia	-	+	-
Kosovo	-	+	-
United Kingdom of Great Britain and Northern Ireland	+[3]	+[3]	+[3]

[1] The FTA between Ukraine and Türkiye was signed in 2022 but has not yet been ratified by Ukraine. Rules of origin under this agreement are based on the PEM Convention.

[2] The rules of origin in the FTA between Ukraine and Montenegro follow the principles of the PEM Convention, although the rules on sufficient working or processing differ (for details on sufficient processing rules, see Section 2 of this handbook).

[3] The United Kingdom of Great Britain and Northern Ireland is not a Party to the PEM Convention, however, in its bilateral agreements with all three countries (Ukraine, Moldova, and Georgia), the United Kingdom agreed to apply origin rules based on the PEM Convention (detailed information on the specific features of the FTAs with the United Kingdom can be found in subsection 2.3.2 of this handbook).

SECTION 2. RULES OF ORIGIN BASED ON THE PEM CONVENTION

To obtain a preferential origin for goods, certain rules must be met. The Convention distinguishes two main types of rules, the application of which depends on the origin of the materials: (1) products wholly obtained in the territory of a country (without any imported materials), and (2) sufficient processing (in cases where non-originating materials are used).

In addition, the Convention provides mechanisms that simplify compliance with the rules – namely, the «tolerance rule», which allows for a limited deviation from the sufficient processing requirement, and «cumulation», which enables the use of materials from other countries as if they originated in the country where the final product is manufactured.

In this section, we will focus on how rules of origin work and in which cases these additional mechanisms may be applied. By the end of the section, you will be able to verify the rule of origin applicable to your product using the «Checklist for Selecting the Applicable Rule of Origin» provided in Annex 1 to this section.

2.1. Wholly obtained products¹³

This rule applies to products that are wholly obtained, extracted, or manufactured in one country without the use of any imported materials. It is the simplest rule of origin, as it applies to cases where only one country is involved in the manufacturing process. This rule mainly covers natural resources and primary processing products.

Products that may be considered wholly obtained include, in particular:

- products of the extractive industry (e.g., metal ores mined in Georgia);
- agricultural products (e.g., wheat grown in Ukraine);
- livestock and fishery products (e.g., dairy products made from milk of animals raised in Moldova);
- waste and scrap resulting from manufacturing operations (e.g., sawdust generated during wood processing at a Ukrainian enterprise).

In addition, if a product is made from other wholly obtained materials from the same country, it is also considered wholly obtained (e.g., juice made from locally grown fruit).

2.2. Sufficiently processed products

With the development of international trade, many goods are produced using materials from different countries. Quite often, materials are imported from countries that are either not parties to a free trade agreement or from which the materials do not have a confirmed preferential origin (hereinafter referred to as «non-originating materials»). And this is precisely the purpose of the rule on sufficient working or processing.

To obtain preferential origin through sufficient processing, two conditions must be met simultaneously:

- (1) exceeding the minimum operations, and
- (2) meeting the specific sufficient processing rule.

Let's look at them in more detail.

¹³ The exhaustive list of products that may be considered «wholly obtained» contains in Art. 3 of Appendix I of the revised PEM Convention

¹⁴ For the purposes of this handbook, non-originating materials are:

- Materials that do not meet the «wholly obtained» rule or the rule of sufficient processing;
- Materials originating in a country with which cumulation does not apply (for details on cumulation, see subsection 2.3 of this handbook)

(1) Exceeding the minimal operations

The Convention contains a list of operations¹⁵ that do not confer the preferential origin on goods, even if condition (2) is met. These operations are considered as having such a minor effect on the finished product that they can never be regarded as conferring originating status («minimal operations»).

Examples of such minimal operations include:

- marking or labeling;
- simple¹⁶ painting;
- simple cutting;
- simple mixing of goods, etc.

It does not matter how many insufficient operations are performed (whether one or several) – even when combined, they are still regarded as «insufficient».

Example: Simple packaging of coffee into bags does not constitute sufficient processing and will not confer preferential origin. More substantial processing is required (for example, grinding coffee beans).

(2) Fulfilment of the specific processing rule

Even if your operations exceed the minimum, this alone is not enough to qualify as sufficient processing or to obtain preferential origin. Each finished product must comply with its specific processing rule, which is detailed in the annexes to the Convention.

Specific processing rules are defined individually for each product group according to the Harmonized System¹⁷. For example, the processing rules for juices¹⁸ will differ significantly from those for clothing¹⁹ or furniture²⁰. Therefore, the first step is to determine the HS code²¹ of your product, and only then to find the corresponding specific rule in the annex to the Convention.

2.2.1. How to read specific processing rules?

Specific processing rules may require, for example, a change in the tariff heading (i.e., the product code according to the HS), the performance of certain manufacturing operations, or may set a limit on the value or weight of specific materials contained in the goods, or combine several types of requirements – therefore, it is important to apply them correctly.

Processing rules can generally be divided into three types:

- (a) tariff classification change;
- (b) limitation on the percentage of non-originating materials;
- (c) specific manufacturing process.

¹⁵ The list of minimal operations is contained in Art. 6 of Appendix I of the PEM Convention

¹⁶ [The European Commission's guide on preferential trade](#) defines a simple operation as «activities which need neither special skills, nor machines, apparatus, or equipment especially produced or installed for carrying out the activity». For example, cutting fabric with scissors may be considered a simple operation, while laser cutting would not. Therefore, it is recommended to verify in each case whether your operations go beyond minimal ones

¹⁷ The Harmonized Commodity Description and Coding System (the «HS») is an international classification system under which each product is assigned a unique code used for customs purposes

¹⁸ HS chapter 20

¹⁹ HS chapters 61-62

²⁰ HS chapter 94

²¹ For the preliminary determination of a product's code, you can use digital tools – for more details, see Section 4 of this Handbook

In many cases, rules may also be combined – meaning they can consist of several types or be applied alternatively, allowing the exporter to choose one between different rules.

(a) Tariff classification change rule

This rule allows the determination of origin based on the extent to which the tariff classification has changed as a result of processing – that is, whether the finished product has received a different HS²² code compared to the HS code of the input materials lacking origin.

Materials are also classified according to their HS codes, just like the finished product. If the HS code of the finished product differs from the codes of the input materials lacking origin at a certain level (chapter, heading, or subheading), it is considered that sufficient processing has taken place.

You can see the structure of the tariff classification change rule, illustrated with an example below:

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
1511	Palm oil and its fractions, whether or not refined (excl. chemically modified)	Manufacture from materials of any subheading, except that of the product

Example: A Georgian company imports crude (unrefined) palm oil²³ from Indonesia and refines it at its own manufacturing facilities. After processing, the company exports the refined palm oil²⁴ to the European Union.

There is no free trade agreement between Georgia and Indonesia, therefore the crude oil does not have preferential origin. To acquire origin, the company must comply with the specific rule of sufficient processing.

The specific rule for HS heading 1511 (palm oil) is: «Manufacture from materials of any subheading, except that of the product». This means that, in the manufacture of palm oil, non-originating materials classified under the same subheading (i.e. the first six digits of the HS code) as the finished product cannot be used.”

In this example, crude palm oil from Indonesia is classified under HS code 1511 10, while the refined oil falls under HS code 1511 90. Because the codes differ at the subheading level, the specific rule is met, and the refined oil obtains Georgian preferential origin for export to the EU. However, the operations must still go beyond the level of «minimal operations» (see Section 2.1).

(b) «the percentage» rule

This type of rule determines origin based on the percentage of non-originating materials in the price²⁵ or weight²⁶ of the finished product. Typically, the rule is formulated so that the value or weight of non-originating materials must not exceed a certain percentage (e.g., 40%, 50%, 60%) of the price or weight of the finished product.

If the rule sets a limitation based on price, additional costs incurred during production and included in the price of the finished product (such as wages, electricity, etc.) are treated as originating (i.e., they are not counted in the percentage of non-originating materials).

²² Depending on the specific rule, a change may be required at the level of a chapter (the first two digits of the HS code), heading (the first four digits of the HS code), or subheading (the first six digits of the HS code)

²³ HS subheading: 1511 10 ²⁴ HS subheading: 1511 90

²⁵ The term «price» refers to the ex-works price – the price of the finished product at the factory gate, excluding transportation costs and duties

²⁶ The term «weight» refers to the net weight of the finished product

The structure of rule on the percentage content of materials is illustrated in the example below:

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

Example: A Ukrainian company manufactures acoustic guitars²⁷ and plans to export them to the European Union under a preferential regime.

In manufacturing, the company uses Ukrainian raw materials worth €120 and Brazilian mahogany wood worth €30, making the total cost of all materials €150. Other expenses (such as wages, electricity, and facility rent) amount to €100. The ex-works price (materials plus other expenses) is €250.

There is no free trade agreement between Ukraine and Brazil, so the Brazilian mahogany wood does not have preferential origin. Therefore, to obtain preferential origin, the company must comply with a specific manufacturing rule.

The specific rule for HS heading 9202 (musical instruments) states: «Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product». This means that in manufacturing, non-originating materials must not exceed 50% of the ex-works price of the finished product.

To apply the rule, the percentage of non-originating materials (in this case, only the Brazilian wood) must be calculated: Percentage of non-originating materials = $(€30 / €250) \times 100\% = 12\%$.

The maximum allowed percentage of non-originating materials is 50%. Since the actual percentage is 12%, the guitar qualifies for Ukrainian preferential origin. However, the operations must still go beyond the level of «minimal operations» (see Section 2.1).

(c) Rule on specific manufacturing process

The rule on a specific manufacturing process works differently from the previous ones: its application is not affected by the value of materials or changes in the product code. Instead, the rule explicitly lists the specific production operations that you must carry out in your country to obtain preferential origin.

The structure of rule on specific manufacturing processes is illustrated in the example below:

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding

²⁷ HS heading: 9202

Example: A Moldovan company produces profiled wood products²⁸ and exports them to the EU. The production uses wood of non-origin.

The specific rule for goods under HS code 4413 requires performing particular manufacturing operations: «Beading or moulding».

This means that, to obtain Moldovan origin, the company must process the wood using one of these two methods – either beading or moulding.

For instance, if the company purchases already processed profiled wood products (without preferential origin) and in Moldova only applies varnish and packaging, the final product will not acquire origin status, because the specific production operation required by the rule was not performed. However, the operations must still go beyond the level of «minimal operations» (see Section 2.1).

(d) Combined rules of processing

Rules on sufficient processing often combine several types simultaneously. For example, a rule may require both a change in the tariff classification and a limit on the percentage of non-originating materials, or it may combine a change in the tariff classification with the performance of a specific manufacturing process. In such cases, you must fulfill all the conditions specified in the rule.

(e) Alternative processing rules

In contrast, the rules for certain goods allow alternatives between two or more types of rules. If the rules are connected by the word «or», you can choose the rule that is easier for you to comply with, considering your manufacturing processes and the materials used.

2.2.2. Is deviation from the rule on sufficient processing allowed?

In practice, companies may sometimes use a small amount of non-originating materials, even though such use is not permitted under the specific processing rule. This does not automatically result in the loss of preferential origin – for such cases, the PEM Convention provides a tolerance rule²⁹, which allows minor deviations from the specific rule.

If certain materials do not meet the specific processing rule, goods may still obtain preferential origin, provided that the value or weight of these «non-compliant» materials does not exceed the tolerance threshold of 15% set by the rule^{30,31}.

Example (weight calculation): A Moldovan company produces a tomato sauce with added soy sauce³² and exports it to the EU. In the production of one jar weighing 1 kg the company uses tomatoes (900 g), sugar (50 g), and soy sauce from India³³ (50 g).

Specific processing rule for sauces:

²⁸ HS heading: 4413

²⁹ The tolerance rule is contained in Art. 5 of Annex I to the updated PEM Convention

³⁰ A permissible deviation of 15% by weight generally applies to agricultural products, whereas 15% by value applies to industrial goods. To verify the tolerance rule applicable to your product, refer to Art. 5 of Appendix I of the revised PEM Convention

³¹ If the «original» version of the PEM Convention applies between the countries, the tolerance rule is 10% of the value of the finished product (regardless of the HS code)

³² HS heading: 2103

³³ HS heading: 2103

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings	Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used.

The rule does not allow the use of non-originating materials classified under HS heading 2103.

Because the non-originating soy sauce used classifies under the same HS heading as the finished sauce, the product at first glance does not meet the rule of origin. However, in this case, the tolerance rule can be applied: for agricultural products, the allowable deviation from the rule on sufficient processing is 15% of the weight of the final product.

As the 50 g of soy sauce from India represent only 5% of the final product's weight, the sauce can still be regarded as originating in Moldova when exported to the EU. However, the operations must still go beyond the level of «minimal operations» (see Section 2.1).

Example (value calculation): A Ukrainian company produces wooden beds³⁴ for export to the EU. In the production process, non-originating wooden slats³⁵ worth €100 are used, while the ex-works price of the finished bed is €800.

Specific processing rule for the furniture³⁶:

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
9403	Furniture	Manufacture from materials of any heading, except that of the product

The rule prohibits the use of non-originating materials under HS heading 9403.

Because the non-originating wooden slats are classified under the same HS heading as the finished bed, the product at first glance does not meet the rule of origin. However, in this case, the tolerance rule can be applied: for industrial products, the allowable deviation from the rule on sufficient processing is 15% of the ex-works price of the product.

The slats, worth €100, represent only 12.5% of the price of the finished product. Therefore, the bed can obtain Ukrainian preferential origin when exported to the EU. However, the operations must still go beyond the level of «minimal operations» (see Section 2.1).

Although the tolerance rule is designed to provide flexibility in trade, there are cases where it does not apply:

³⁴ HS heading: 9403

³⁵ HS heading: 9403

³⁶ The revised PEM Convention contains two alternative specific rules for products of HS heading 94, this example illustrates only one of them for the purpose of explaining the tolerance rule

(1) For textile products (HS Chapters 50-63), the Convention establishes specific tolerance deviation³⁷, so the general tolerance rule does not apply.

(2) If the specific processing rule already sets a percentage limitation on the use of materials (for example, «the value of materials must not exceed 50%», or «the weight of sugar must not exceed 40% of the net weight of the final product»), the tolerance rule cannot be used to exceed the prescribed limit.

(3) The tolerance rule does not apply to products that are considered «wholly obtained»³⁸. It is important, however, to distinguish between (a) the rule for «wholly obtained products», and (b) a specific processing rule that requires all materials to be wholly obtained in the country – in the latter case, the tolerance rule does apply.

2.3. Cumulation

Cumulation is one of the most important mechanisms that facilitates trade within the PEM zone. It allows the use of materials originating in partner countries³⁹ and treats them as «own» when determining the origin of the final product. This principle can be summarized as: «what is yours counts as mine, and what is mine counts as yours».

Two conditions must be met in order to apply cumulation.

(a) A free trade agreement must be in place between all countries involved in the cumulation.

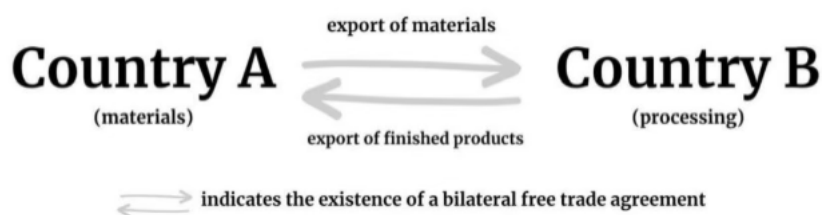
(b) Preferential materials used in production must acquire preferential origin under the same rules as the finished product.

If both conditions are fulfilled, the materials can be considered «cumulated», meaning they are considered as originating. However, it is also necessary to take into account the operations performed on such materials.

Only if the operations go beyond the level of «minimal operations»⁴⁰, the finished product acquires the origin of the country where the processing takes place. In the case of minimal operations, origin is determined by the country with the highest value of the materials used, and if no operations are carried out on the product, it retains its original origin (for more details on the impact of production operations on the obtaining of preferential origin, see subsection 2.3.1. of this Handbook).

The PEM Convention provides bilateral, diagonal, and full cumulation.

(1) Bilateral cumulation



Bilateral cumulation applies within the framework of a bilateral free trade agreements. It allows a country B to use materials originating in its partner country A as if they were its own and then export the finished product back to Country A with preferential origin.

³⁷ Special exceptions for textile products are set out in Notes 6 and 7 of Annex I of the revised PEM Convention

³⁸ According to Art. 3 of Appendix I (e.g., live animals raised in the country, caught fish, extracted minerals, harvested crops, etc.)

³⁹ In the context of cumulation, a «partner country» refers to a country with which the rules of origin in free trade agreement are based on the PEM Convention

⁴⁰ For detailed information on sufficient operations, see subsection 2.2 of this Handbook

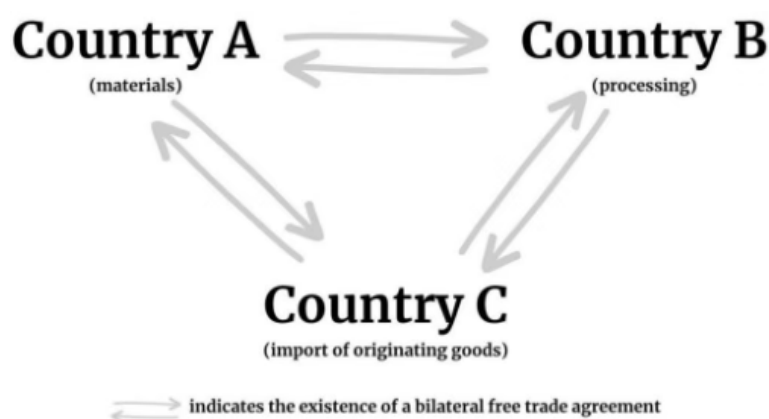
Example: A Moldovan company manufactures furniture for export to the EU. The company uses Moldovan-origin wood and fittings originating from Poland (EU preferential origin).

The free trade agreement between the EU and Moldova allows the «cumulation» of materials, meaning that each Party treats the other's originating goods as its own.

Polish fittings with confirmed origin (for more details on proof of origin, see Chapter 3 of this Handbook) are treated as materials originating in Moldova, and the furniture therefore obtains Moldovan preferential origin for export to the EU. However, the operations must still go beyond the level of «minimal operations» (see Section 2.1).

Without cumulation, Polish fittings would be considered non-originating materials, and the company would have to demonstrate compliance with the rule of sufficient working or processing.

(2) Diagonal Cumulation



Diagonal cumulation allows Country B to treat materials originating in Country A as if they were its own, not only for exports to Country A but also for exports to Country C.

While bilateral cumulation requires only a free trade agreement that provides such a possibility, diagonal cumulation is more complex.

As noted earlier, cumulation works only if the countries apply identical rules of origin. Diagonal cumulation involves three or more countries, making it practically impossible to verify each time whether all countries apply the same rules. To simplify this process, the European Commission developed a single reference document (the so-called «diagonal cumulation matrix»⁴¹) which contains consolidated information on all PEM Convention Parties that apply identical rules.

Therefore, an additional condition for applying diagonal cumulation is: (c) an official publication confirming this possibility in the diagonal cumulation matrix.

Information⁴² on the diagonal cumulation possibilities for Ukraine, Moldova, and Georgia is provided in Annex 1 to this section.

Example: A Ukrainian company manufactures canned peaches for export to the EU. The company uses water and sugar originating in Ukraine and peaches originating in Georgia.

The relationships Georgia–EU, EU–Ukraine, and Ukraine–Georgia are marked in the matrix as allowing diagonal cumulation under the «original» version of the PEM Convention. Therefore, the finished product may be exported to the EU with Ukrainian preferential origin. However, the operations must still go beyond the level of «minimal operations» (see Section 2.3.1).

41 Diagonal Cumulation Matrix is a publication in the Official Journal of the European Union (Series C). The matrix is regularly updated by the European Commission. All updates are published on [the official website of the European Commission](#)

42 The information provided is current as of the date of preparation of this handbook

(3) Full cumulation

Full cumulation is an innovation introduced by the revised PEM Convention (before its application, it operated only between the EU and EFTA, as well as in bilateral protocols between the EU and Tunisia, Algeria, and Morocco).

It is the most flexible form of cumulation. While bilateral and diagonal cumulation allow the use only of finished originating materials from partner countries, full cumulation permits all production operations carried out in partner countries to be taken into account when determining origin.

In practice, all partner countries where full cumulation applies are treated as a single manufacturing area.

Example: A Polish supplier imports watch movements from Japan valued at €80 (non-originating) and performs calibration and testing. After processing, the value increases to €120 (Polish VAT – €40). The finished movements are then dispatched to Ukraine, where the company manufactures cases, dials, and bracelets, and subsequently assembles the complete watches. The total value of the finished watches is €300 (Ukrainian VAT – €180). The Ukrainian company exports the finished watches⁴³ to the EU.

Specific processing rule for clocks:

HS code	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 91	Clocks and watches and parts thereof	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

The processing rule requires that the value of all non-originating materials used does not exceed 40% of the ex-works price of the product.

Calculation of the ex-works price with full cumulation:

- Japanese movements: €80 (non-preferential)
- Processing in Poland: +€40 (preferential)
- Processing in Ukraine: +€180 (preferential)

Due to full cumulation, all processing carried out in Poland and Ukraine (€220) is considered preferential. Only the Japanese movements (€80) remain non-preferential, and this represents 27% of the total value, which is below the permitted 40% threshold. Therefore, it allows the product to obtain Ukrainian preferential origin for export to the EU. However, the operations in Poland or Ukraine must still go beyond the level of «minimal operations» (see Section 2.1).

2.3.1. Impact of processing operations on the application of cumulation

The possibility of obtaining preferential origin through bilateral or diagonal cumulation depends not only on the use of materials from partner countries but also on the processing operations carried out in the territory of the country.

(a) Materials of preferential origin that are processed in another partner country can obtain preferential origin of that country under cumulation only if the processing operations⁴⁴ go beyond minimal operations.

Example: If a Ukrainian company produces wine from Moldovan grapes for export to the EU, the finished wine will obtain Ukrainian origin because the processing operations exceed the minimal threshold.

⁴³ HS heading: 9102

⁴⁴ Detailed information on the minimal operations that do not confer preferential origin status can be found in the subsection 2.2 of this handbook

(b) If only minimal operations are performed on preferential materials in another partner country (such as simple bottling or packaging), then under the cumulation rule, the goods will obtain the origin of the country with the highest value of materials.

Example: If Moldovan wine worth €500 is bottled in Ukraine using bottles worth €100 for export to the EU, the finished product will retain Moldovan preferential origin because the operations in Ukraine were minimal.

(c) If no processing or working is carried out on a preferential product originating in another partner country, then upon subsequent (re-)export, the product retains its original origin.

Example: If finished Moldovan wine is imported into Ukraine for resale to the EU without any changes, it will keep its Moldovan preferential origin even though it passes through Ukraine.

2.3.2. Specifics of applying cumulation with the United Kingdom

The United Kingdom of Great Britain and Northern Ireland is not a Party to the PEM Convention. However, Georgia, Moldova, and Ukraine have agreed in their bilateral FTAs with the United Kingdom to apply rules of origin based on the PEM Convention. This means that the specific processing rules, tolerance, and other origin determination mechanisms operate in the same way as in agreements between PEM Convention Parties.

These agreements also provide for the possibility of applying diagonal cumulation in bilateral trade with the United Kingdom. Consequently, when producing goods for export to the United Kingdom, Georgia, Moldova, and Ukraine may apply cumulation and use materials with preferential origin not only from the United Kingdom but also from the European Union, EFTA countries, and Türkiye.

At the same time, several conditions must be met for such diagonal cumulation to apply:

- (1) A FTA must be in place between all countries involved in the cumulation.
- (2) Preferential materials used in manufacturing must obtain preferential origin under rules identical to those applied in the agreement with the United Kingdom (i.e., based on the PEM Convention).
- (3) Cumulation with a specific partner country becomes possible only after the official publication of a corresponding notice by the competent authorities. Therefore, before applying cumulation with a given country, it is necessary to verify whether such notices have been published.

Example: In the EU–Ukraine–United Kingdom triangle, identical rules of origin apply⁴⁵. Accordingly, the Ukrainian Ministry⁴⁶ and the UK Government⁴⁷ have published notices confirming the possibility of applying cumulation with the European Union under the free trade agreement between Ukraine and the United Kingdom.

Therefore, a Ukrainian company may process materials originating in the European Union and treat them as «own» for the purpose of subsequent export to the United Kingdom.

45 The Free Trade Agreement between Ukraine and the United Kingdom is based on the «original version» of the PEM Convention, which also applies between Ukraine and the EU in parallel with the revised version. As of 1 January 2026, Ukraine and the EU will switch to applying the revised version of the Convention, therefore, cumulation will become impossible due to non-compliance with condition (2)

46 [Official notification from the Ukrainian side regarding the possibility of applying cumulation with the EU under the Free Trade Agreement with the United Kingdom](#)

47 [Information from the UK side regarding the possibility of applying cumulation with the EU under the Free Trade Agreement with the United Kingdom](#)

Annex 1. Checklist for selecting the applicable rule of origin⁴⁸

STEP 1:

Check your materials.

Do you use any non-originating materials in production?

No → Your product may be «wholly obtained» (see subsection 2.1.) or you may apply cumulation (see subsection 2.3.).

Yes → Proceed to step 2.

STEP 2:

Check the processing operations.

Do the operations you perform go beyond minimal operations (see subsection 2.2.)?

No → Your product will not obtain preferential origin.

Yes → Proceed to step 3.

STEP 3:

Identify your product code.

Find the HS code of your finished product using the national tariff classification.

STEP 4:

Find the product-specific rule.

Determine the processing rule for your product according to its HS code and analyze its requirements (see subsection 2.2.):

- Change in tariff classification?
- Percentage limitation by weight or value?
- Performance of a specific manufacturing process?
- Combination of several criteria?

STEP 5:

Check alternative options.

If the rule contains the conjunction «OR», you may choose the option that is easier to comply with given your production process.

STEP 6:

Use additional features.

Check whether you can apply mechanisms that facilitate compliance with the rule:

- **Cumulation** – Can you treat preferential materials from partner countries as «own»? (see subsection 2.3.)
- **Tolerance** – Can you apply the exception for a small quantity of non-allowed materials? (see subsection 2.2.2.)

⁴⁸ To determine the applicable rule of origin, digital tools can also be used, detailed information about them is provided in Section 4 of this Handbook.

Annex 2. Diagonal cumulation matrix for Georgia, Moldova and Ukraine⁴⁹

	Moldova	Georgia	Ukraine
EU	CR	CR	CR
EFTA (Switzerland, Norway, Iceland, Liechtenstein)	CR	CR	C
Türkiye	C	C	
Albania	CR		
Bosnia and Herzegovina	CR		
Kosovo	CR		
Montenegro	CR		
North Macedonia	CR		CR
Serbia	CR		
Moldova			CR
Georgia			C
Ukraine	CR	C	

To distinguish between the different versions of the Convention, the matrix contains the following markings:

- C – diagonal cumulation applies under the «original version» of the Convention;
- R – diagonal cumulation applies under the revised version of the Convention.

The condition for applying diagonal cumulation is that the same marking appears between all partner countries.

⁴⁹ Given the regular updates of the matrix, this information is intended solely to illustrate the principle of its application. The data in the table is current as of the date of publication of the latest Diagonal Cumulation Matrix, September 17, 2025

SECTION 3. PROOF OF ORIGIN

The determination of origin of goods according to the rules is only the first step. To actually benefit from a preferential regime upon import, the origin of the goods must be documentally proven. Without appropriate proof, the customs authorities of the importing country will apply the non-preferential duty rates.

The system for proving preferential origin operates in a simple way: the exporter determines the origin of the goods in accordance with the rules, obtains the relevant document (from the competent authority or issues it independently), and provides it to the importer. The importer submits this document to the customs authorities of the country of destination to apply the tariff preferences.

The importer may also use the proof of origin not only to obtain a tariff preference but also for the purpose of applying cumulation (for details on cases where cumulation applies, see subsection 2.3 of this handbook).

The revised PEM Convention distinguishes between two types⁵⁰ of proofs of origin:

- (1) Movement certificate EUR.1;
- (2) Origin declaration.

3.1. Movement certificate EUR.1

The movement certificate EUR.1 is the most common form of proof of origin. It is a document issued on a special form⁵¹ prescribed by the Convention, which can be used regardless of the value of the goods or the exporter's status.

The EUR.1 certificate is issued by the customs authority for each consignment of goods. To obtain it, the exporter must verify compliance of the goods with the rules of origin, complete an application⁵², collect the necessary supporting documents (the list of which is determined by national legislation), and submit them to the customs authority for verification and decision-making.

The obtained EUR.1 certificate is then provided to the importer for the application of tariff preferences. It is important to note that the importer must submit it to customs within 10 months⁵³ from the date of issue.

The form of the EUR.1 certificate and instructions for its completion are set out in Annex 1 to this Section.

⁵⁰ The «original» version of the PEM Convention provided for four types of proof of origin. EUR-MED certificates and EUR-MED declarations, which were issued for goods intended for further processing or re-export, are no longer applicable under the updated version of the Convention

⁵¹ The form of the EUR.1 certificate is set out in Annex IV to Appendix I of the revised PEM Convention

⁵² The application form for the issuance of an EUR.1 certificate is set out in Annex IV to Appendix I of the revised PEM Convention and essentially corresponds to boxes 1-10 of the EUR.1 certificate

⁵³ According to the «original» version of the Convention, the validity period was four months

3.1.1. Procedure for issuing of a EUR.1 certificate

The procedure for issuing a EUR.1 certificate is regulated at the national level in Georgia⁵⁴, Moldova⁵⁵, and Ukraine⁵⁶ and has certain specific features. However, the general process is similar:

(1) The exporter independently verifies compliance with the rule of origin and collects supporting documents (e.g., certificates of origin for raw materials, documentation on production processes, cost calculations, etc.).

(2) The exporter must prepare the documents required to obtain the EUR.1 certificate in accordance with the requirements of their national legislation⁵⁷. For instance, in all three countries, in addition to the application, there are prescribed declaration forms in which must be provided information confirming compliance with the rule of origin. In Georgia, to confirm the origin of alcoholic beverages, an additional certificate of conformity must also be submitted.

(3) The exporter submits the collected documents to the competent customs authorities: in Georgia – the Revenue Service of Georgia; in Moldova – customs divisions of the Customs Service; in Ukraine – authorized units of the Customs Service⁵⁸.

(4) The customs authorities review the submitted documents and issue a decision within the prescribed period: in Georgia and Moldova – within 3 working days from submission; in Ukraine – within 8 hours.

In all three countries, the documents for obtaining EUR.1 certificates can be submitted electronically. The issuance of certificates is free of charge, although, for example, in Moldova a fee is charged for printing the certificate form by the customs authority.

3.1.2. EUR.1 certificate issued retrospectively

Generally, a EUR.1 certificate is issued before the export of goods. However, if for some reason you did not manage to issue the EUR.1 certificate in time, you may apply for its issue after the goods have been exported (retrospectively).

The PEM Convention allows for the issuance of retrospective EUR.1 certificates within two years after export, but only if there are valid reasons why the certificate was not issued at the time of export (for example, errors, exceptional circumstances, or refusal at the time of export due to technical reasons). To obtain a retrospective certificate, the exporter must indicate in the application the reason for retrospective issuance, which must comply with one of the reasons listed in Article 21 of the Convention.

54 The procedure for issuing an EUR.1 certificate in Georgia is regulated by [the Resolution of the Government of Georgia № 453, dated September 16, 2019](#)

55 The procedure for issuing an EUR.1 certificate in Moldova is regulated by [Order № 507-O of the Customs Service of Moldova, dated December, 12 2023](#)

The specifics of filling in the boxes of the EUR.1 certificate in Moldova are regulated by [Order № 527-O of the Customs Service of Moldova, dated December 20, 2023](#)

An electronic application for the issuance of an EUR.1 certificate in Moldova can be submitted via [the following link](#)

56 The procedure for issuing an EUR.1 certificate in Ukraine is regulated by [Order № 139 of the Ministry of Finance of Ukraine, dated March 2, 2021](#)

57 References to the provisions of the national legislation of Ukraine, Moldova and Georgia, which establish the list of required documents for issuing EUR.1 certificates contain in footnotes 54-56

58 The State Customs Service of Ukraine has published [a map containing information on the locations that accept electronic applications from exporters and the locations of customs units authorized to issue EUR.1 certificates](#)

59 The list of grounds for the retrospective issuance of EUR.1 certificates is set out in Art. 21 of Appendix I of the revised PEM Convention

A retrospective certificate must bear the endorsement «ISSUED RETROSPECTIVELY» in Box 7 («Remarks»), informing the customs authorities of the importing country that the document was issued after export.

3.1.3. Duplicate of EUR.1 certificate

It is important to distinguish between a retrospective EUR.1 certificate and a duplicate of EUR.1 certificate⁶⁰. These are two separate documents used in different situations. A retrospective certificate is issued when no certificate was issued at the time of export, or when it was not accepted by the customs authorities of the importing country. A duplicate is intended for cases where the original EUR.1 movement certificate was duly obtained but has been stolen, lost or destroyed.

To issue a duplicate EUR.1 certificate, the exporter must apply to the same customs authority that issued the original certificate. The customs authority must mark the duplicate with the endorsement «DUPLICATE» in Box 7 and indicate the date of issue of the original certificate, so that the customs authorities of the importing country can verify that the document was issued on time and within its period of validity.

Unlike a retrospective EUR.1 certificate, which is valid for 10 months from the date of issue, a duplicate retains the validity period of the original certificate – meaning it remains valid until the same date as the lost original.

3.1.4. Prospects for the issuance of electronic EUR.1 certificates

At present, EUR.1 certificates are issued by customs authorities on standardized paper forms, requiring the physical exchange of documents both with the customs authority and with the importer. However, the revised PEM Convention foresees a gradual transition to electronic EUR.1 certificates, which will considerably simplify the procedure for exporters to prove the origin of their goods.

According to the amendments to the Convention, adopted additionally in 2024⁶¹, the Contracting Parties may agree to establish a system for the electronic issuance and submission of certificates of origin. Until the launch of a fully integrated joint electronic system, the Contracting Parties to the Convention have agreed to recognize electronic EUR.1 certificates issued by national customs authorities, provided that certain technical requirements are met:

(1) Electronic certificates must comply with the established format, bear a unique serial number, and include security features.

(2) The customs authorities of the exporting country must provide a secure online system to verify their authenticity.

(3) Information on a Contracting Party's ability to issue electronic EUR.1 certificates under the PEM Convention must be published in the Official Journal of the European Commission — the same journal in which the diagonal cumulation matrix is published (for details, see section 2.3 of this handbook).

As of the date of preparation of this handbook, electronic EUR.1 certificates can only be issued by Norway, Türkiye, Morocco, and Israel. However, in the future, all Contracting Parties are expected to adopt electronic EUR.1 certificates. For example, Ukraine and the EU are already in negotiations to develop an online service for the verification of EUR.1 certificates⁶².

⁶⁰ The possibility of issuing a duplicate EUR.1 certificate is provided for in Art. 22 of Appendix I of the revised PEM Convention

⁶¹ [Decision of the PEM Joint Committee № 1/2024 on electronic EUR.1 certificates](#)

⁶² [Information on the negotiations has been published on the official website of the Government of Ukraine](#)

3.2. Origin declaration

Apart from the EUR.1 certificate issued by the customs authorities, the Convention provides for another, independent form of proof of preferential origin – the origin declaration.

An origin declaration is a textual statement placed by the exporter on a commercial document (such as an invoice, packing list, or delivery note), thereby independently certifying the origin of the goods.

An origin declaration may be made out in two cases:

(1) Where the total value of the consignment is insignificant (does not exceed EUR 6,000) – any exporter whose goods meet the requirements for conferring origin status is entitled to make such a declaration.

(2) For consignments of any value, provided the exporter holds the status of an approved exporter. Customs authorities confirm this status by assigning a special authorization number, which must be indicated in the origin declaration. This serves to inform the customs authorities of the importing country that the exporter is authorized to self-certify origin for consignments of any value.

The text of the origin declaration⁶³ in Georgian, Romanian, and Ukrainian together with notes on its completion, is set out in Annex 2 to this Section.

By making out an origin declaration, the exporter assumes responsibility and liability for ensuring that the goods have indeed acquired preferential origin and, if required, can substantiate this with supporting documentation.

At the same time, this level of autonomy in proving origin obliges the exporter to continuously monitor compliance with the rules of origin, particularly when changing suppliers or materials. Furthermore, at any time, the customs authorities of the importing country may request all documents proving the origin of goods listed in a given declaration. Therefore, the exporter must always be prepared to provide documentary evidence of the origin stated in the declaration.

3.2.1. Retrospective origin declaration

An advantage of the origin declaration, apart from the fact that it is completed by the exporter independently without customs involvement, is the possibility of issuing it retrospectively – within two years after the export has taken place.

Unlike the similar situation with the EUR.1 movement certificate, issuing a retrospective origin declaration does not require proving any circumstances that prevented its completion at the time of export.

3.3. Approved exporter status

An approved exporter is a special status that entitles the holder to make out origin declarations independently for the purpose of proving the preferential origin of goods, regardless of the value of the consignments. This authorisation is granted by the customs authorities of the exporting country by issuing a specific permit.

The main advantage of approved exporter status is the speed of completion compared to the EUR.1 movement certificate. You do not need to contact the customs authorities to obtain a proof of origin for each consignment or wait for a decision to be issued. This status is particularly relevant for exporters who regularly ship identical goods to the same countries.

⁶³ The text of the origin declaration is set out in Annex III of Appendix I of the revised PEM Convention

3.3.1. How to obtain approved exporter status?

Although the concept of approved exporter status as an element of international trade is governed by the Convention⁶⁴, the procedure for obtaining this status is regulated at the level of national legislation. For example:

(a) In Georgia, the procedure for obtaining approved exporter status is regulated by the same legal act that governs the issuance of the EUR.1 certificate⁶⁵.

(b) In Moldova, the general provisions on obtaining the status are set out in the Customs Code (Art. 69-70)⁶⁶, while the detailed procedure is regulated by a separate legal act⁶⁷.

(c) In Ukraine, the procedure for obtaining the status of an approved exporter is regulated by a separate legal act⁶⁸.

National legislation specifies the requirements for businesses, the application forms, the list of supporting documents, and the time limits for review by the customs authorities. Despite differences in detail, the overall procedure for obtaining the status in all three countries is similar:

(1) The exporter verifies compliance with the rules for conferring origin, checks conformity with national requirements (e.g., absence of customs infringements within a certain period), and gathers supporting documents (such as certificates of origin for raw materials, production process documentation, cost calculations, etc.).

(2) The exporter submits an application in the prescribed form together with the required documents. The forms of applications, declarations, and the list of necessary documents are established under national legislation (see footnotes 65-68).

(3) The customs authority reviews the documents within the time limits set by national legislation: for Moldova and Ukraine – up to 90 days; for Georgia – 30 to 60 days.

3.4. Summary

Determining the origin of goods is not sufficient – in order to apply preferential (reduced) duty rates, it must be documented. The PEM Convention provides for two types of proof of origin:

- (1) The EUR.1 certificate, which is issued by the customs authorities for each consignment upon the exporter's request (for detailed information on this type of proof of origin, see Subsection 3.1. of this Handbook), and
- (2) The origin declaration, which is an independent proof of origin placed on a commercial document (for detailed information on this type of proof of origin, see Subsection 3.2. of this Handbook).

If you regularly export goods to the same countries, consider obtaining approved exporter status (for detailed information on the procedure for obtaining this status, see Subsection 3.3. of this Handbook). This will allow you to make out origin declarations for consignments of any value and save time and costs.

⁶⁴ The possibility of obtaining approved exporter status is provided for in Art. 19 of Appendix I to the revised PEM Convention.

⁶⁵ [Resolution of the Government of Georgia № 453, dated September 16, 2019](#)

⁶⁶ [Customs Code of Moldova](#)

⁶⁷ [Order № 528 of the Customs Service of Moldova, dated December 12, 2023](#)

⁶⁸ [Order of the Ministry of Finance of Ukraine № 1013, dated October 07, 2014](#)

Annex 1. Movement Certificate EUR.1 form and explanation on its completion

MOVEMENT CERTIFICATE⁶⁹

1. Exporter (Name, full address, country)		EUR.1 No A 000.000	
2. Certificate used in preferential trade between _____ and _____ (Insert appropriate countries, groups of countries or territories)		See notes overleaf before completing this form.	
		3. Consignee (Name, full address, country) (Optional) _____	
4. Country, group of countries or territory in which the products are considered as originating		5. Country, group of countries or territory of destination	
6. Transport details (Optional)		7. Remarks	
8. Item number; Marks and numbers; Number and kind of packages⁽¹⁾; Description of goods		9. Gross weight (kg) or other measure (litres, m3, etc.)	10. Invoices (Optional)
11. CUSTOMS ENDORSEMENT Declaration certified Export document (2) Form _____ No _____ Of _____ Customs office _____ Issuing country or territory _____ Stamp _____ Date _____ (Signature)		12. DECLARATION BY THE EXPORTER I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Place and date _____ _____ (Signature)	
(1) If goods are not packed, indicate number of articles or state 'in bulk', as appropriate. (2) Complete only where the regulations of the exporting country or territory so require.			
13. REQUEST FOR VERIFICATION, to		14. RESULT OF VERIFICATION	
Verification of the authenticity and accuracy of this certificate is requested _____ (Place and date) Stamp _____ (Signature)		Verification carried out shows that this certificate (1) <input type="checkbox"/> was issued by the customs office indicated and that the information contained therein is accurate. <input type="checkbox"/> does not meet the requirements as to authenticity and accuracy (see remarks appended). _____ (Place and date) Stamp _____ (Signature) (1) Insert X in the appropriate box.	

⁶⁹ A sample EUR.1 certificate is provided in English as an example; however, each country has its own rules: in Georgia, the certificate must be completed in English only; in Moldova and Ukraine, the certificate must be completed in one of the languages of the Convention (i.e., either English or the official national language may be used);.

Notes on Completion

1. Certificate must not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialled by the person who completed the certificate and endorsed by the Customs authorities of the issuing country or territory.
2. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.
3. Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.

Instructions for completing the boxes

Box Number	Information to be indicated in the box	Explanation
	Name, full address, country of an Exporter	
	Certificate used in preferential trade between ____ and ____ (Insert appropriate countries, groups of countries, or territories)	
	Name, full address, country of a Consignee	Optional
	Country, group of countries or territory in which the products are considered as originating	
	Country, group of countries or territory of destination	
	Transport details	Optional
	Remarks	Throughout 2025, the phrase “REVISED RULES” must be indicated in English if both versions of the Convention are applicable between the parties. This field may also contain other remarks, such as those related to the application of cumulation.
	Information on goods and packages	
	Gross weight (kg) or other measure	
	Invoices	Optional
	Customs endorsement	Should be completed by the customs authorities, if required under national legislation.
	Declaration by the Exporter	The exporter confirms by signature that the goods comply with the rules of origin.

Box Number	Information to be indicated in the box	Explanation
	Request for verification, to	Used by the customs authorities of the importing country for the verification of origin.
	Result of verification	Used by the customs authorities of the importing country for the verification of origin.

The fields of the application for obtaining a EUR.1 certificate correspond to boxes 1-10 of the certificate. Additionally, on the reverse side of the application, there is an Exporter's Declaration – it is intended for entering information regarding compliance with the rules of origin and for providing documents that support the declared information.

Annex 2. Text of the origin declaration in Georgian, Romanian and Ukrainian languages

The origin declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

Georgian version

‘ამსაბუთით (საბაჟოსმიერგაცემული უფლებამოსილების Nr.¹⁾
 წარმოდგენილისაქონლისექსპორტიორიაცხადებს, რომესაქონელიარის.
²შელავათიანიწარმოშობისთუსხვარამარარისპირდაპირმითითებული

Romanian version

Exportatorul produselor ce fac obiectul acestui document (autorizația vamală nr. ... (1)) declară că, exceptând cazul în care în mod expres este indicat altfel, aceste produse sunt de origine preferențială ... (2) .

Ukrainian version

Експортер продукції, на яку поширюється цей документ (митний дозвіл № ... (1)), заявляє, що за винятком випадків, де це явно зазначено, ці товари є товарами преференційного походження ... (2) .

 (Place and date)(3)

(Signature of the exporter, in addition the name of the person signing the declaration has to be indicated in clear script)(4)

Footnotes

(1) When the origin declaration is made out by an approved exporter, the authorization number of the approved exporter must be entered in this space. When the origin declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

(2) Origin of products to be indicated.

(3) Those indications may be omitted if the information is contained in the document itself.

(4) In cases where the exporter's signature is not required, the exemption from the signature requirement also relieves the obligation to indicate the name of the person signing.

SECTION 4. DIGITAL INSTRUMENTS FOR PREFERENTIAL TRADE

The large number of free trade agreements and the different sets of rules of origin, even within the PEM zone, make verification challenging for businesses, particularly for small and medium-sized enterprises. Although Sections 1–3 of this Handbook are designed to improve understanding of preferential origin rules, exporters may still face difficulties in analyzing agreements and checking compliance in practice.

To facilitate navigation through this vast amount of information, international organizations and government authorities have developed a range of digital tools that help exporters quickly find the relevant rules and verify preferential trade conditions.

In this section, we provide a practical overview of digital tools that can assist you in the preliminary verification of goods' origin (as well as other aspects of international trade), including:

- (1) Access2Markets and ROSA,
- (2) Market Access Map and Rules of Origin Facilitator.

Although some of these tools come with official user guides, our aim is to consolidate comprehensive information on digital resources in one place and offer practical tips to help you use them more effectively.

At the same time, these resources are not official legal instruments and require regular updates. Therefore, we recommend using them only for preliminary assessment and planning of export operations. For final confirmation of rules of origin and preferential trade conditions, always refer to the official texts of free trade agreements and consult the customs authorities.

4.1. Access2Markets and ROSA⁷⁰

Access2Markets is a free online portal created by the European Commission specifically to help small and medium-sized enterprises understand the conditions of international trade. It can be useful in two cases: (1) if you plan to export goods to the EU and/or (2) if you need to check whether your goods comply with the rules for conferring origin under the PEM Convention (even if they are exported to countries outside the EU, provided that the rules of origin with those countries are based on the PEM Convention).

The portal contains several information blocks: tariffs (showing both full and preferential duty rates); rules of origin and procedures for proving origin; other import requirements (such as sanitary and phytosanitary standards, labelling requirements, etc.); as well as an integrated self-assessment tool for verifying compliance with the rules for conferring origin – ROSA (see details in Subsection 4.1.2.).

4.1.1. How to use Access2Markets?⁷¹

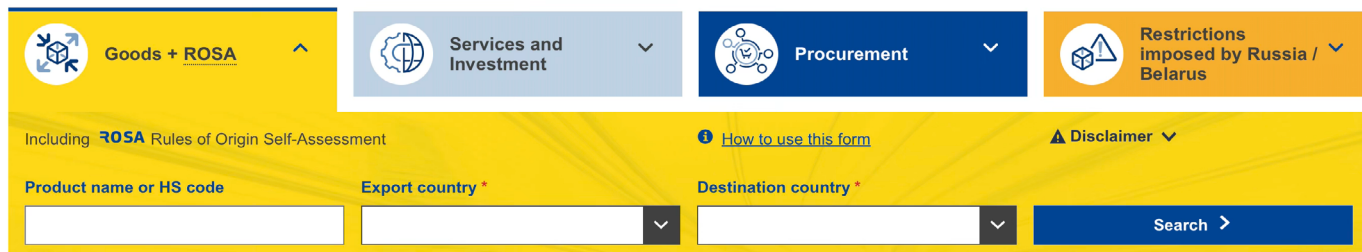
To start working in Access2Markets, go to the website⁷² and use the «My Trade Assistant» tool on the homepage.

⁷⁰ Illustrations and materials belong to the Access2Markets portal © European Union, 1995–2025, and are used under the Creative Commons Attribution 4.0 International (CC BY 4.0) license. The materials are used without modification. For more details on the license terms: <https://creativecommons.org/licenses/by/4.0/>
Source: <https://trade.ec.europa.eu/access-to-markets/>

⁷¹ Additionally, we recommend reviewing the user guide for working with Access2Markets at the [following link](#)

⁷² Link to start working with Access2Markets: <https://trade.ec.europa.eu/access-to-markets/>

My Trade Assistant

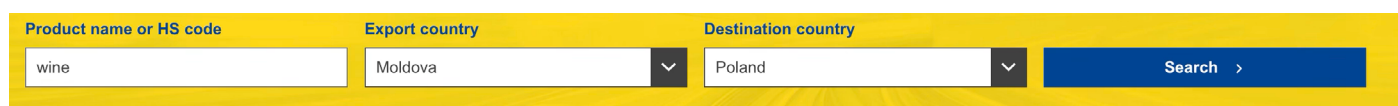


The interface features four main navigation tabs: **Goods + ROSA** (highlighted in yellow), **Services and Investment**, **Procurement**, and **Restrictions imposed by Russia / Belarus**. Below the tabs, a yellow banner includes the text "Including ROSA Rules of Origin Self-Assessment", a link "How to use this form", and a "Disclaimer" link. The search section contains three input fields: "Product name or HS code", "Export country *", and "Destination country *", followed by a "Search >" button.

Illustration 1. Instrument «My Trade Assistant»

You only need to enter the code of your product according to the Harmonized System, the country of export, and the country of destination. If you do not know your product's code, enter its name in English and the system will help identify it by suggesting several options, as shown in Illustration 2.

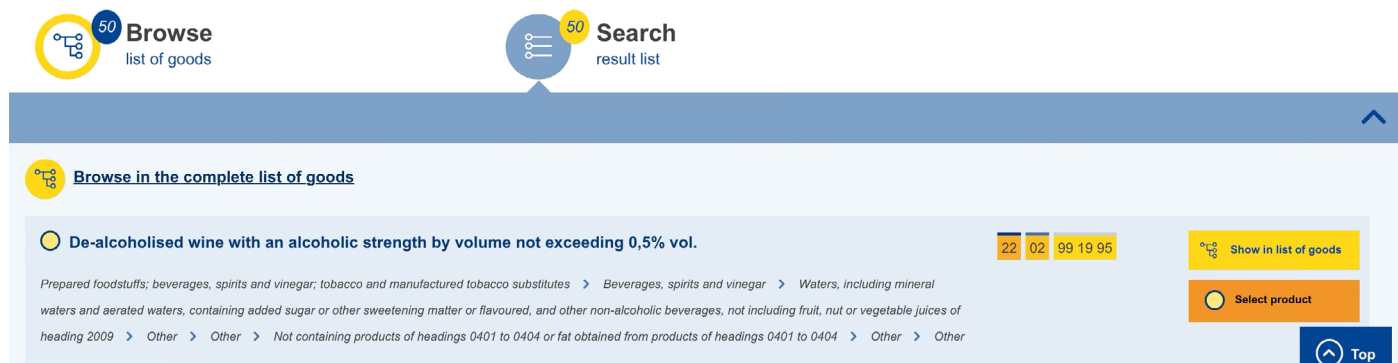
For example, if you produce grape wine in Moldova and plan to export it to Poland, you need to enter the product name, the country of export – Moldova, and the country of destination – Poland.



This screenshot shows the search results for the query "wine" from Moldova to Poland. The "Product name or HS code" field contains "wine", the "Export country" is "Moldova", and the "Destination country" is "Poland". A "Search >" button is visible on the right.

Product search

To select your product: You can browse the list of goods.
Branches are highlighted when matchings are contained in their hierarchy.
When matchings are found, you can identify your product in the search result list.



The interface shows two main options: **Browse** (list of goods) and **Search** (result list). The **Browse** option is selected, leading to a page titled "Browse in the complete list of goods". It displays a search result for "De-alcoholised wine with an alcoholic strength by volume not exceeding 0,5% vol." with a product code "22 02 99 19 95". A "Show in list of goods" button is visible. Below the product name, there is a detailed description of the product and its classification. A "Select product" button is also present.

Illustration 2. Search for a product by name

After selecting the code that corresponds to your product's name, click the «Select product» button, and within a few seconds the system will display information on the trade conditions for this product.

Results for product code 2204.21.09 from Moldova to Poland



The results page displays the following information:

- Tariffs**: latest update: 01 November 2025
- Origin/Measure type**: ERGA OMNES
- Tariff**: 32.00 EUR / hl
- Third country duty**: EU law: R0948/09

A warning message is displayed: "Please note that for Moldova EU sanctions exist on some products. Those sanctions are integrated in the DG TAXUD TARIC database. Further information can be found in the EU Sanctions Map. Please note that only the Official Journal of the European Union is binding."

Moldova, Republic of

0%

Tariff preference

Check if your product is originating and can benefit from this preferential rate with the [Rules of origin self-assessment tool \(ROSA\)](#)

EU law: D0492/14

Illustration 3. Search results in «My Trade Assistant»

To navigate between information sections, use the menu on the left side of the page, highlighted in green in Illustration 3.

4.1.2. ROSA: Self-assessment of compliance with rules of origin

Access2Markets includes the ROSA tool (Rules of Origin Self-Assessment tool) – an interactive tool for independently assessing whether a product complies with the rules of origin.

ROSA works as an interactive questionnaire where you answer questions about your product, materials, and production processes. The tool analyzes your responses and indicates whether your product potentially meets the rules of origin.

You can access ROSA from the search results in «My Trade Assistant» – in the left-hand menu – under the “Rules of origin” section (highlighted in green in Illustration 3). After clicking the “Click here to access ROSA” button, the tool will invite you to start the self-assessment and provide general information on the rules of origin applicable between the country of export and the country of import.



Selection of the applicable rules of origin

Two sets of alternative rules of origin apply in the EU-Moldova Association Agreement:

1. The rules of origin of the Regional Convention on pan-Euro-Mediterranean preferential rules of origin (PEM Convention). The PEM Convention was agreed in 2011 in view of establishing common rules of origin and [cumulation](#) among 25 PEM Contracting Parties (see [The list of the PEM Contracting Parties](#)) and the EU to facilitate trade and integrate the supply chains within the zone. The PEM Convention will continue to apply up to the 1 January 2026.
2. The rules of origin of the revised PEM Convention
 - These are simplified and modernised rules of origin compared to those included in the PEM Convention.
 - The revised PEM Convention entered into force on 1 January 2025 (before that date, they applied transitionally on a bilateral basis).
 - More background information on the revision process is available [here](#).

Please note that during the period when both Conventions are in effect:

- The proofs of origin issued in accordance with the revised PEM Convention have to specify that the products are of preferential origin according to 'REVISED RULES' (see section on proofs).
- The final products and materials considered originating by application of the 2012 PEM Convention can also be considered originating under the revised PEM Convention, provided that certain conditions are fulfilled.
- For more information, please see the [guidance on the transitional provisions](#) ⁷³.

Exporters/suppliers have the choice to use either sets of rules of origin. To proceed with the self-assessment, you need to select one of the following set of rules:

The rules of origin of the PEM convention	<input type="radio"/>
The rules of origin of the revised PEM Convention.	<input type="radio"/>

Illustration 4. ROSA: Information regarding rules of origin between chosen countries

Since, at the time of preparing this handbook, a transitional period is in effect between the EU and Moldova (details in Section 1 of this Handbook), the system will prompt you to select the version of the Convention under which you plan to export the goods⁷³.

After selecting the version of the Convention⁷⁴, ROSA will ask you questions about your product and production

⁷³ The selection of the Convention version is only possible during the transitional period, which ends on 1 January 2026

⁷⁴ Detailed information on the distinction between the versions of the PEM Convention can be found in Section 1 of this Handbook

process. It is important to understand that the questions are not the same for everyone – the system adapts: if you indicate that you use non-originating materials, the system will ask about the specific processing rule and whether you go beyond minimal operations (details on these concepts are provided in Section 2 of this Handbook). If you do not use non-originating materials in production, these questions will not appear. To make this clearer, we will go through the entire self-assessment process using a concrete example.

A Moldovan company produces wine⁷⁵ and plans to export it to Poland under the revised PEM Convention. The production uses Moldovan-origin grapes and sugar without confirmed preferential origin⁷⁶.

Step 1. Select the applicable version of the Convention: the revised PEM Convention for our example.

Exporters/suppliers have the choice to use either sets of rules of origin. To proceed with the self-assessment, you need to select one of the following set of rules:

The rules of origin of the PEM convention	<input type="radio"/>
The rules of origin of the revised PEM Convention.	<input checked="" type="radio"/>

Illustration 5. ROSA: Selecting the version of the PEM Convention

Step 2. Select the rule applicable to your product: option 2 for our example, since non-originating sugar is used in production.



Check if my product is originating in Moldova.

Please select the option that applies to your product:

My product is wholly obtained in Moldova. This concerns agricultural products, fish, minerals and waste and scrap, that have been obtained entirely by for example agriculture, fishing, and mining in Moldova and products made from such materials.	<input type="radio"/>	Rule explained
My product is produced incorporating <u>non-originating materials</u> (such as imported parts and components, or materials of unknown origin). This concerns mainly manufactured or processed products.	<input checked="" type="radio"/>	

Illustration 6. ROSA: Selection of a rule of origin

Step 3. Check compliance with the specific processing rule (you can also use the “Rule explained” button): in our example, the rule is met because the non-originating material is classified under heading 1701 and is therefore permitted under the rule.



Product-Specific Rules

As you have indicated that your product has been produced using non-originating materials, the product has to fulfil the following product specific rule to be considered originating in Moldova.

(!) Product specific rules are based on the Harmonised System, as amended on 1 January 2022 (HS 2022).

Please select a product-specific rule that your product fulfils:

Manufacture from materials of any <u>heading</u> , except that of the product, in which all the materials of <u>subheadings</u> 080610 , 200961 , 200969 used are wholly obtained	<input checked="" type="radio"/>	Rule explained
None of the above apply to my product	<input type="radio"/>	

Illustration 7. ROSA: Checking compliance with the rule of origin acquisition

Step 4. Check whether the production operations were carried out in Moldova and whether they exceed the minimal operations⁷⁷: in our example, both questions are answered “Yes.”

⁷⁵ HS heading: 2204

⁷⁶ HS heading: 1701

⁷⁷ Details on «minimal operations» can be found in subsection 2.2 of this Handbook



Other applicable requirements

Finally, please confirm whether your product complies with the following requirements to know if it is originating in Moldova.

Does the production process (which confers originating status to your product) take place in the territory of Moldova (up to 10% value added outside of that territory is allowed if certain conditions are met)? See more details about this [territoriality principle](#).

☒ Yes ☐ No

Does the production in Moldova go beyond the 'minimal operations'? Such operations include simple packaging operations, simple assembly, ironing or pressing of textiles, painting or polishing operations. See more information including the complete list of [minimal operations](#).

☒ Yes ☐ No

Illustration 8. ROSA: Checking production operations

Step 5. Select the method of proof of origin you plan to use: for our example, we choose the EUR.1 certificate, as it is the most common method of proving origin and can be used for consignments exceeding €6,000 without additional requirements⁷⁸.

As an **exporter located in Moldova**, you have two options:

1. You can self-declare that the product originates in Moldova by making an origin declaration (find details and practical information about how to make this [self-declaration](#)). It can be made by:

any exporter provided that the total value of originating products in the consignment does not exceed € 6 000

☐

exporters that are [approved exporters](#) for originating products in a consignment of above € 6 000

☐

2. You can ask the competent public authorities in your country to issue a [movement certificate EUR.1](#).

☒

Illustration 9. ROSA: Selecting the method of proof of preferential origin

Step 6. Check compliance with the conditions for transport of goods⁷⁹: in our example, the goods are transported directly between Moldova and the EU, so the answer is «Yes».

Please specify if you comply with the transport conditions.

Originating products transported from Moldova to the EU cannot be further processed in a third country.

☒ Yes ☐ No ☐ N.A.

However, some operations such as preserving products in good conditions, storage, splitting of consignments can be conducted in a third country if the products are kept under customs supervision. See more information about the [non-alteration rule](#). If you do not know how the product will be transported between Moldova and the EU, please click 'not applicable' (NA).

Illustration 10. ROSA: Information on the rules for obtaining origin between the selected countries

Step 7. Obtain a summary of the possibility to export Moldovan wine to Poland under the preferential regime.

⁷⁸ Detailed information on the types of proof of origin and the distinction between the cases in which they are applied can be found in Section 3 of this Handbook

⁷⁹ Art. 14 of Annex I to the revised PEM Convention establishes the «non-alteration» requirement during transport. This means that the product must remain in the same condition as when it was exported. During transit through third countries, the product must not be modified, processed, or altered in any way. Only operations necessary to preserve the product in good condition (such as refrigeration or ventilation), and the addition of marks, labels, or seals required by the importing country, are permitted — and only under customs supervision in the country of transit



Result of the self assessment



The origin of your product

You have answered that your product HS 22042109:

- complies with the the product specific rule:
 - Manufacture from materials of any heading, except that of the product, in which all the materials of subheadings 080610 , 200961 , 200969 used are wholly obtained
- fulfils [the principle of territoriality](#);
- complies with [the rules on minimal operations](#);



Based on those answers, your product is originating in Moldova.



Documentation on Origin

You need to document that your product is originating.

You have chosen to use a certificate to prove that your product is originating. You need to ask the competent public authorities in your country to issue an [movement certificate EUR.1](#).



Transport conditions

You comply with the transport conditions for originating products. Therefore, the importer of your product can claim the preferential tariff.

Illustration 11. Results of the self-assessment of compliance with the requirements for obtaining preferential origin

4.2. Market Access Map⁸⁰ and Rules of Origin Facilitator⁸¹

The International Trade Centre (ITC) has developed the following tools for exporters: Market Access Map – a comprehensive analytical portal for exploring market access conditions worldwide, and Rules of Origin Facilitator, which focuses exclusively on rules of origin.

ITC's mission is to support small and medium-sized enterprises in developing countries in their integration into international trade. Both tools are freely available and can be useful for market research both within the EU and beyond. In this section, we demonstrate how to use these resources specifically for working with rules of origin and how the two tools complement each other.

4.2.1. Market Access Map (MAcMap)⁸³

MAcMap is useful when exploring new export markets and verifying whether free trade agreements exist and how they affect tariff rates.

MAcMap comprises five information modules:

- (1) Access – identifies customs tariffs, trade remedies (anti-dumping and countervailing duties), as well as import and export requirements.
- (2) Compare – allows comparison of tariffs for a single product across different countries to identify the most advantageous trade destinations.
- (3) Analyse – enables verification of trade agreements for a selected country.
- (4) Download – permits downloading of tariff and non-tariff measure data following portal registration.

⁸⁰ Market Access Map (MacMap), International Trade Centre: <https://www.macmap.org>

⁸¹ Rules of Origin Facilitator, International Trade Centre: <https://findrulesoforigin.org/en?culture=en>

⁸² [The International Trade Centre \(ITC\)](#) is a joint agency of the WTO and UN. ITC assists small and medium-sized enterprises (SMEs) in developing countries and countries with economies in transition to become more competitive in global markets

⁸³ Market Access Map (MacMap), International Trade Centre: <https://www.macmap.org>

(5) Monitor Measures – provides consolidated information on implemented trade measures, with search functionality by country.

This subsection focuses solely on the portal's features relating to preferential trade.

4.2.2. How to use Market Access Map?⁸⁴

To begin working with Market Access Map, navigate to the website⁸⁵. Registration via the «Account» tab is recommended to access all portal features, as shown in Illustration 12.

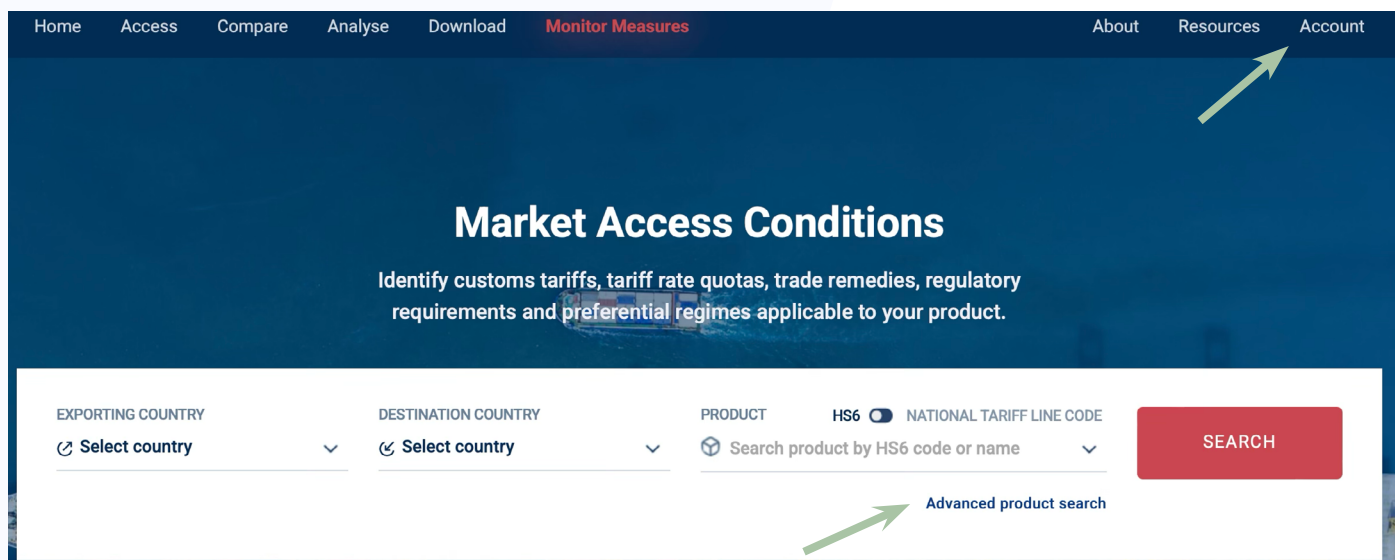


Illustration 12. Market Access Map homepage

If you do not know your product's HS code, use the «Advanced product search» button, as shown in Illustration 12. The system will help you identify the code based on the product name in English (Illustration 13 shows an example of determining the code for persimmons).

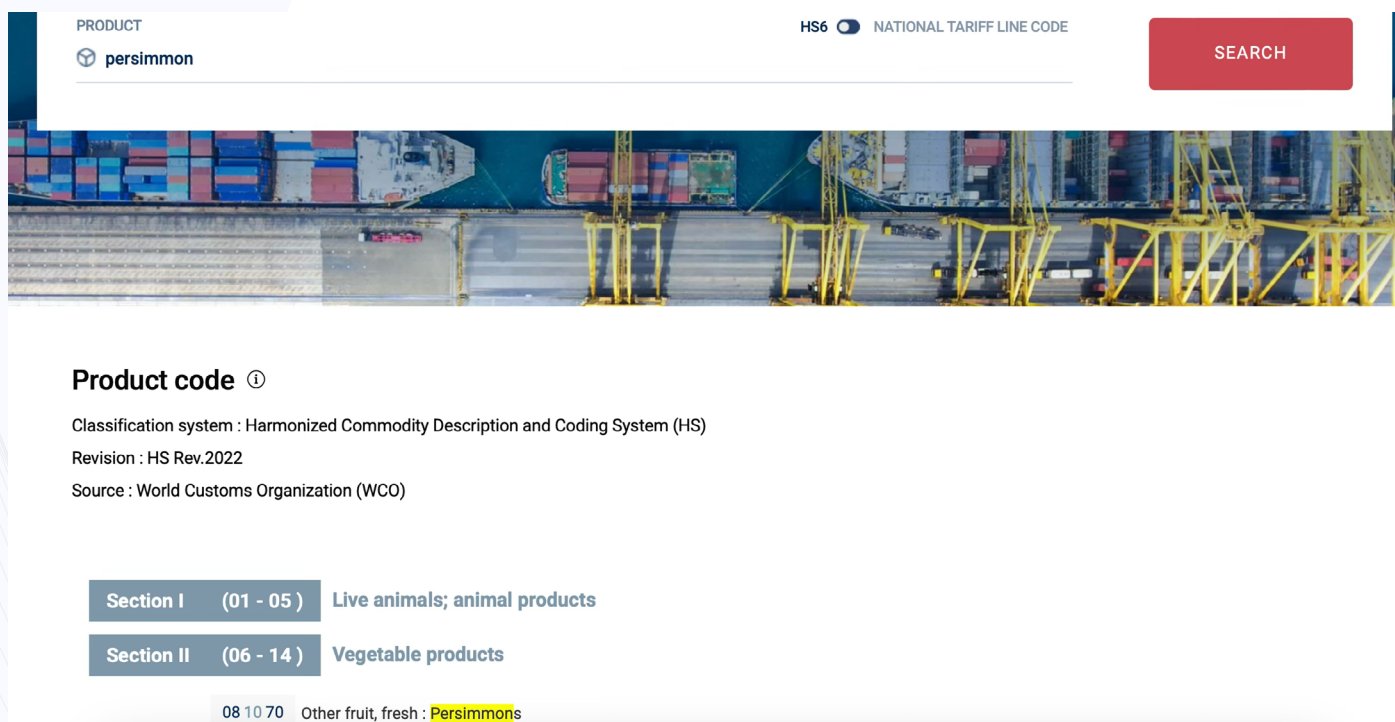


Illustration 13. Market Access Map: identifying the product code under the HS

⁸⁴ For further guidance, check [the short video tutorials on using MAcMap developed by ITC](#)

⁸⁵ <https://www.macmap.org>

To begin checking your product, enter the Harmonized System code, select the exporting and importing country.

For example, if you grow persimmons in Georgia and plan to export them to France, enter the product code or name, select Georgia as the exporting country, and France as the destination country. Within seconds, the system will display tariffs, any applicable trade remedies, and other import requirements.

Customs Tariffs

Import duty

8.80% **0%**

MFN ⓘ Pref ⓘ

↓ Learn more

Trade remedies

Trade remedies

No

↓ Learn more

Regulatory Requirements

Total Measures

33

↓ Learn more

Customs tariffs ⓘ

TARIFF YEAR
2025 (HS Rev.2022)

Tariff regime ⓘ	Applied Tariff ⓘ	AVE ⓘ	Note
MFN duties (Applied) ⓘ	8.80%	8.80%	
Preferential tariff for Georgia ⓘ	0%	0%	Trade agreement details ▲

Illustration 14. Market Access Map: product search results

By clicking the «Trade Agreement details» button (shown in Illustration 14), you will access information about the free trade agreement and can download the agreement's chapter on rules of origin.

Agreement information

NAME
DCFTA, EU-Georgia

IN FORCE ⓘ
2014-09-01

TYPE
Free trade agreement

SCOPE
Bilateral, Country-Group

MEMBER STATES ⓘ
European Union, Georgia

Rules of origin

- Chapter On Origin Procedures
- Chapter On Rules Of Origin
- Full Text Of Agreement
- Product-Specific Rules Of Origin
- WTO Notification

FIND OUT MORE

Certificate of origin

- Certificate Of Origin

Illustration 15. Market Access Map: Trade agreement details

The «Find out more» button, shown in Illustration 15, will redirect you to another International Trade Centre web portal – Rules of Origin Facilitator.

4.2.3 Rules of Origin Facilitator⁸⁷

Rules of Origin Facilitator is another free online tool that, unlike the previous ones, focuses exclusively on rules of origin. It provides all relevant information concerning preferential trade between countries:

- Whether a free trade agreement exists;
- Both non-preferential and preferential tariff rates;
- Product-specific rules of origin;
- Documents that can be used to prove origin;
- Links to free trade agreement texts.

4.2.4. How to use Rules of Origin Facilitator?⁸⁸

To begin, navigate to the Rules of Origin Facilitator website⁸⁹. The homepage displays an interface with several input fields.

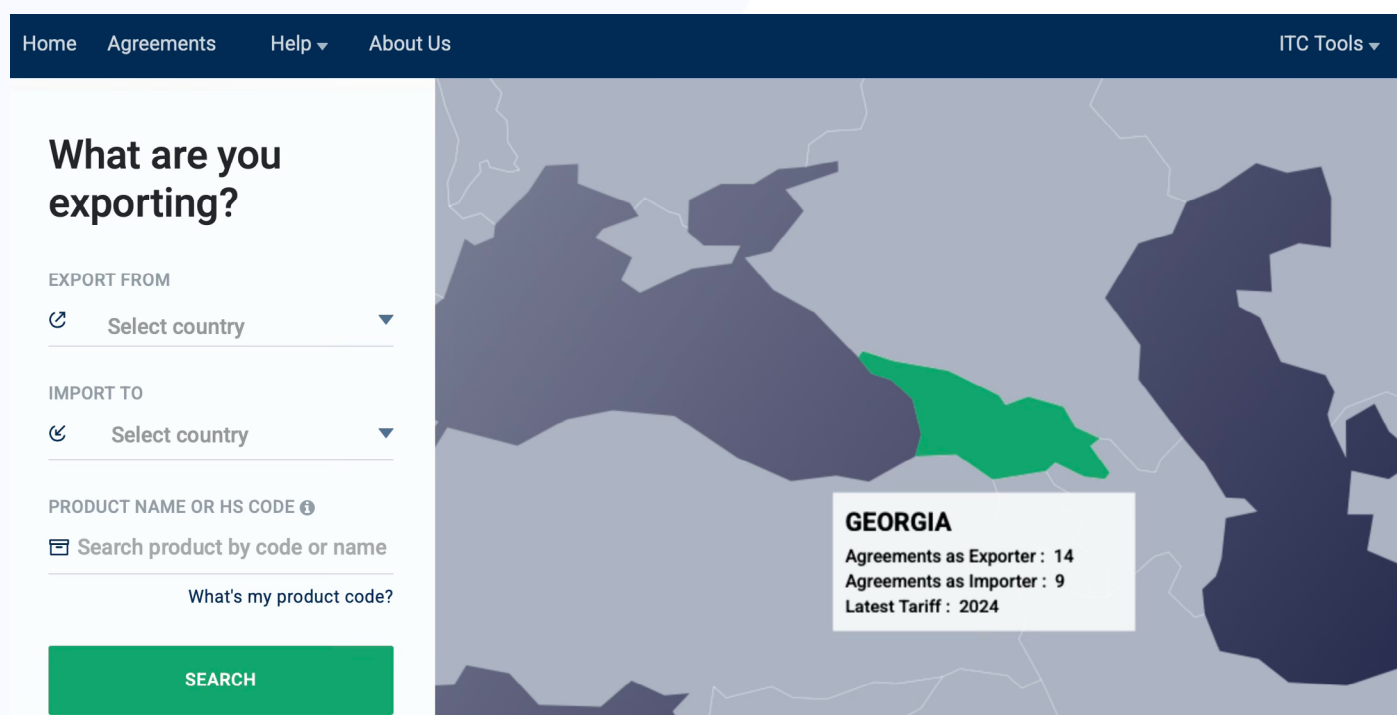


Illustration 16. Rules of Origin Facilitator homepage

To begin checking your product, enter the HS code of your product (if you don't know the code, enter the product name and the system will help identify it), select the exporting and importing country.

For example, if you produce cider in Ukraine and plan to export it to Germany, enter the product code or name, select Ukraine as the exporting country, and Germany as the importing country. Within seconds, the system will display whether a free trade agreement exists, tariff rates, and rules for obtaining preferential origin.

⁸⁷ Rules of Origin Facilitator, International Trade Centre: <https://findrulesoforigin.org/en?culture=en>

⁸⁸ For guidance on using the portal, we recommend reviewing the user guide located in the «[Help](#)» tab on the website and the presentation «[Rules of Origin Facilitator: Overview, use and future developments](#)» by Mr. Dzmitry Kniahin (ITC)

⁸⁹ <https://findrulesoforigin.org/en?culture=en>

EXPORT FROM

1 selected

IMPORT TO

Germany

PRODUCT NAME OR HS CODE

2206003100 - Cider and perry, sparkling

Exporters: Ukraine

Total 1 Agreements

FILTERS

In force

Roo Available

Non-preferential regime

IN FORCE

SIGNED

IN NEGOTIATION

DCFTA, EU-Ukraine

IMPORT DUTY

10.09%* 0%

MFN Preferential

DOES MY PRODUCT QUALIFY?

Agreements

IN FORCE

23.04.2014

TYPE

Free trade agreement

SCOPE

Bilateral, Country-Group

PARTIES

Ukraine; European Union

Rule of Origin (RoO)

ORIGINAL TEXT

Manufacture from materials of any heading, except that of the product, and in which all the grapes or materials derived from grapes used are wholly obtained

CRITERION (ITC)

CTH + ECT + WO

Origin Provisions

Certificate provisions

Documents

Illustration 17. Rules of Origin Facilitator: product search results

In the left section of the page (Illustration 17), the system provides summary information on trade conditions between Ukraine and Germany. The «Agreements» tab shows that a free trade agreement between Ukraine and Germany (as part of the EU) has been in force since 23 April 2014. The standard import duty rate in Germany is 10.09%, but the preferential rate for Ukraine is 0%, provided the rules of origin requirements are met.

The «Rule of Origin» (RoO) tab contains the product-specific rule of origin for cider: «Manufacture from materials of any heading, except that of the product, and in which all the grapes or materials derived from grapes used are wholly obtained».

Below the rules of origin information, you will also find the following tabs (highlighted in green in Illustration 17):

(a) Origin Provisions – contains information on fundamental origin principles, such as cumulation, tolerance rules, wholly obtained products, etc.

(b) Certificate provisions – contains information on proofs of origin and their validity periods.

(c) Documents – provides links to free trade agreement texts and specifically to the chapters with rules of origin provisions.

At the time of preparing this Handbook, the «Does my product qualify?» tab is under development. In the future, the Rules of Origin Facilitator will include a built-in tool for self-assessment of rules of origin compliance (like how ROSA is integrated into Access2Markets).

Scrolling below tabs (a), (b), and (c), you can click the «Find out more» button to access detailed information on rules of origin for your product. Additionally, hovering over the (i) icon, as shown in Illustration 18, provides further explanations.

Information

Rule of Origin (RoO)	Provisions Rule of Origin	Provisions Certificate of Origin
ORIGINAL TEXT Manufacture from materials of any heading, except that of the product, and in which all the grapes or materials derived from grapes used are wholly obtained CRITERION (ITC) <u>CTH + ECT + WO</u> INTRODUCTORY NOTES Read Introductory notes	CUMULATION Cross-Cumulation DE MINIMIS Included (10%) ROLL-UP Included DUTY DRAWBACK Prohibition OUTWARD PROCESSING Included ACCESSORIES, SPARE PARTS AND TOOLS Included WHOLLY OBTAINED PRODUCTS Provided	Cumulation A provision which allows to consider goods obtained in as well as processing taking place in one FTA member country as originating in another. COMPETENT AUTHORITY Provided PERIOD OF VALIDITY 4 Months RETENTION PERIOD 3 Years REFUND OF EXCESS DUTIES

Documents

- Certificate of origin
- Product-specific rules of origin
- Chapter on rules of origin
- Full text of agreement
- WTO notification

Illustration 18. Rules of Origin Facilitator: detailed information on rules of origin

4.3. Summary

The digital tools described in this chapter serve as a «roadmap» for preliminary assessment of trade conditions rather than definitive confirmation of eligibility for preferences. They help quickly navigate tariffs, rules of origin, and product requirements, saving time and effort during export planning.

Access2Markets is useful for planning trade with the EU or verifying compliance with rules of origin through ROSA. Moreover, ROSA proves useful for trade with other countries that apply the same rules of origin as those used in trade with the EU (for example, the United Kingdom, Norway, Switzerland, etc.).

To determine whether free trade agreements exist with other countries and what rules of origin they stipulate, use MACMap and Rules of Origin Facilitator.

However, it is important to remember that conclusions obtained through these tools are advisory in nature.

They do not replace official proof of origin from customs authorities and do not guarantee automatic recognition of preferences upon import. Information in these tools may be outdated or incomplete, so always verify data against official agreement texts or consult with customs authorities.

USEFUL SOURCES

Below is a list of useful online resources on free trade agreements and tariff rates, as well as guidance materials on obtaining preferential origin.

WEB RESOURCES TO CHECK TARIFF RATES AND FREE TRADE AGREEMENTS

[Integrated Customs Tariff of Moldova \(TARIM\)](#) – checking duty rates in Moldova

[Module «HS Code»](#) – checking duty rates in Georgia

[Integrated Customs Tariff of Ukraine](#) – checking duty rates in Ukraine

[EU Customs Tariff \(TARIC\)](#) – checking duty rates in the EU

[WTO Regional Trade Agreement Database](#) – global WTO database on regional trade agreements

GUIDANCES ON THE PREFERENTIAL RULES OF ORIGIN

[Guidance on the Preferential Rules of Origin](#) – guidance on the fundamentals of preferential origin, developed by DG TAXUD

[User's Handbook to the rules of Preferential Origin used in the trade between the EU, other European countries and the countries participating to the Euro-Mediterranean Partnership](#) – European Commission handbook on the fundamentals of preferential origin in the Pan-Euro-Med zone

[Guidance for the revised rules of the PEM Convention](#) – European Commission guidance on the specificities of the revised PEM Convention

[Guidance concerning the application of the Regional Convention on Pan-Euro-Mediterranean Rules of Origin as of 1 January 2025 to 31 December 2025](#) – European Commission guidance on the application of the transitional period of the PEM Convention



HANDBOOK

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