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Non-Preferential Origin: Changes in EU-Import Customs Declarations from 1 March 2027

As part of the modernisation of its IT systems, the European Union (EU) is updating the data requirements for customs declarations. From 1 March 2027, the country of origin of goods will have to be declared in every import customs declaration. The substantive rules on origin remain unchanged. The change may seem minor, but it has significant implications for Swiss companies that sell goods into the EU or import goods themselves.

What is changing

The legal basis is Regulation (EU) 2024/249 of 30 November 2023, which amends Regulation (EU) 2015/2446 on common data requirements. The declaration of the non-preferential country of origin in the EU import customs declaration is already mandatory today where no preferential treatment is claimed or where the non-preferential country of origin differs from the preferential country of origin. From 1 March 2027, this condition will no longer apply. The country of origin must be declared in every import customs declaration, regardless of the preferential status of the goods.

The country of origin tells the customs authority where the goods come from. The country of origin of goods is where they are wholly obtained, produced or sufficiently processed or manufactured, and it must not be confused with the place of dispatch. The place of dispatch is where goods are physically transported from. Non-preferential origin forms the basis for trade policy measures such as anti-dumping duties, safeguard measures or trade embargoes, as well as for foreign trade statistics and country-of-origin labelling (but not for duty preferences). The rules governing non-preferential origin are harmonised within the EU, but they differ from the Swiss rules and those of other countries. Preferential origin arises from free trade agreements and determines whether reduced duty rates or duty-free treatment are granted. By contrast, when it comes to determining non-preferential origin on imports, the EU requires the application of its own rules. The United States applies the same requirements to goods imports, which are assessed according to the substantial transformation concept. For Swiss companies, this means: going forward, the non-preferential origin must be stated in every import declaration - and companies must be able to determine it and substantiate it on request.

Practical implications

In principle, the EU importer is responsible for correctly declaring the country of origin. In practice, however, EU customers and customs brokers rely

on their supplier - the Swiss company - to provide the origin information. Swiss companies that import goods into the EU on their own account are directly subject to the declaration obligation. Swiss companies should take the following steps now:

• Assess impact: Identify the goods affected, by EU destination country and trade route, and determine which EU origin rules apply to your own product portfolio.

• Origin determination: Determine the non-preferential EU origin for goods manufactured or processed in Switzerland under the EU's non-preferential origin rules. For traded goods, request the necessary origin information from suppliers before the importation of the goods into the EU.

• Documentation: Obtain and maintain origin-relevant documentation – supplier certificates, origin calculations, manufacturing process descriptions, etc. – in a structured manner, and provide it to EU customers or submit it to EU customs authorities promptly and consistently when requested.

• Organisation: Extend the existing origin management by defining processes and responsibilities, and by developing and implementing supporting documentation.

• IT systems: Ensure complete and regular maintenance of origin-relevant data.

• Information and training: Train business partners and internal teams. Staff must have access to relevant information and should attend regular training.

Conclusion

The substantive EU origin rules are not changing - but the declaration of the country of origin in the EU import customs declaration will become mandatory from 1 March 2027. Swiss companies affected should take action now to ensure they are ready in time.

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