

The Application of Rules of Origin in Granting Preferential Concessions and Protecting International Trade

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Abstract

Rules of origin are considered one of the main pillars of great importance in customs work and their importance increases with the increase in economic agreements concluded by the state with the rest of the countries or with customs unions. With a view to facilitating and simplifying customs procedures and achieving efficiency in trade at the international level, and with a view to reducing disputes arising in the context of trade between States due to the origin of goods, vigorous efforts are being made at the international level to establish trade rules and bases in accordance with certain agreed standards, with a view to increasing consistency and simplification in the field of trade procedures and the exchange of goods, creating appropriate and common standards and trying to determine the effects that the application of rules of origin could have on the volume of trade between States. Where the rules of origin applied vary according to the agreements concluded between countries, and this is a problem

that cannot be ignored, as exporters must be aware of all these rules in order to benefit from preferential advantages within the framework of the agreements concluded for the purpose of achieving mutual benefits in a balanced and reasonable manner. The subject of rules of origin and its subordinate concepts is a priority at the level of international institutions, especially the World Trade Organization and the World Customs Organization, for the purpose of finding consensual ways for the rules related to determining the country of origin at the international level, harmonizing them and making them flexible, easy and comprehensive in their use. Their application should not create additional administrative restrictions on the contracting parties, which has made the rules of origin an inevitable part of the current international trading system due to their importance in formulating the trade policy of countries and their important place in framing international trade.

In this context, the Greater Arab Free Trade Area was embodied as an Arab trade agreement to confront the developments and international competition imposed by the new world order and to preserve and promote Arab economic interests in order to suit the multilateral international trade economic system and to achieve regional economic integration requires the coordination of frameworks for preferential treatment among Arab countries and the reduction of disputes arising within the framework of intra-international trade due to the identity of the commodity and national origin.

Keywords: Rules of Origin, Preferential Treatment, Free Trade.

تطبيق قواعد المنشأ في منح الامتيازات التفضيلية وحماية التجارة الدولية

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المستخلص

تعد قواعد المنشأ من الدعائم الأساسية ذات الأهمية الكبرى في العمل الجمركي وتزداد أهميتها مع تزايد الاتفاقيات الاقتصادية التي تبرمها الدولة مع بقية الدول أو مع الاتحادات الجمركية. وبهدف تسهيل وتبسيط الإجراءات الجمركية وتحقيق الكفاءة في التجارة على المستوى الدولي، وبهدف الحد من النزاعات التي تنشأ في سياق التجارة بين الدول بسبب منشأ السلع، تبذل جهود حثيثة على المستوى الدولي لوضع قواعد وأسس تجارية وفقاً لمعايير معينة متفق عليها، بهدف زيادة الاتساق والتبسيط في مجال إجراءات التجارة وتبادل السلع، وخلق معايير مناسبة ومشتركة ومحاولة تحديد الآثار التي يمكن أن يخلفها تطبيق قواعد المنشأ على حجم التجارة بين الدول. حيث تختلف قواعد المنشأ المطبقة وفقاً للاتفاقيات المبرمة بين الدول، وهذه مشكلة لا يمكن تجاهلها، حيث يجب على المصدرين أن يكونوا على دراية بكل هذه القواعد حتى يستفيدوا من المزايا التفضيلية في إطار الاتفاقيات المبرمة بغرض تحقيق المنافع المتبادلة بشكل متوازن ومعقول. إن موضوع قواعد المنشأ والمفاهيم التابعة لها يشكل أولوية على مستوى المؤسسات الدولية وخاصة منظمة التجارة العالمية ومنظمة الجمارك العالمية وذلك بهدف إيجاد سبل توافقية لقواعد تتعلق بتحديد بلد المنشأ على المستوى الدولي وتوحيدها وجعلها مرنة وسهلة وشاملة في استخدامها بحيث لا يخلق تطبيقها قيوداً إدارية إضافية على الأطراف المتعاقدة الأمر الذي جعل قواعد المنشأ جزءاً لا يتجزأ من النظام التجاري الدولي الحالي نظراً لأهميتها في صياغة السياسة التجارية للدول ومكانتها المهمة في تأطير التجارة الدولية.

وفي هذا السياق جاءت منطقة التجارة الحرة العربية الكبرى كاتفاقية تجارية عربية لمواجهة التطورات والمنافسة الدولية التي يفرضها النظام العالمي الجديد والحفاظ على المصالح الاقتصادية العربية وتعزيزها بما يتناسب مع النظام الاقتصادي التجاري

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الدولي المتعدد الأطراف وتحقيق التكامل الاقتصادي الإقليمي يتطلب تنسيق أطر
المعاملة التفضيلية بين الدول العربية والحد من النزاعات التي تنشأ في إطار التجارة
البيئية بسبب هوية السلعة والمنشأ الوطني.
الكلمات المفتاحية: قواعد المنشأ، المعاملة التفضيلية، التجارة الحرة.

Introduction

Foreign trade plays a very important role in the economy of countries, especially with the development of trade exchange, as the forms of state intervention in the conduct of its international trade relations have diversified through the adoption of different policies in the development of its economy. Economic development is achieved through the presence of a competitive economic sector, through increased production and high quality, which in turn leads to a breakthrough in the economy by stimulating and increasing investment in various fields, and thus can benefit from export processes within the framework of international economic relations, and can also achieve commercial benefits achieved from the identity of the commodity. It is worth noting that international economic relations have been characterized in recent decades by the tendency of countries to enter into trade agreements or economic and regional blocs, and that entering into a free trade area is one of the simplest forms of blocs mentioned, which is the most widespread because it does not require much time in order to reach it, and of course does not require the state to abandon part of their authority in favor of these blocs in order to benefit from the comparative advantages possessed by its member states, including Benefit from low-priced qualified labor, raw materials or the size of the internal market of these countries. Based on the above, the need to establish trade relations between the countries of the world has increased, without obstacles, in addition to the optimal use of global resources based on the endeavor of countries, within the framework of their economic relations and trade exchanges, to achieve the greatest possible gains, in addition to the multiplicity of countries involved in the production of one product and the overlap of production processes and their intertwining with each

other, which increases specialization and the division of production processes into small as well as micro processes..

On the basis of the above, countries impose various restrictions on the entry of foreign goods into the national market, as a measure to protect the national commodity from foreign external competition.

There are many and different types of restrictions depending on their purpose, there are restrictions that lead to the imposition of certain conditions for the purpose of entry of foreign goods to their market, including what hinders the entry of those goods due to administrative procedures and excessive routine work, which forces the foreign supplier to disregard the export to the country that sets these restrictions and procedures, and countries impose restrictions related to procedures to prove the origin of the commodity and the technology used, in addition to tax restrictions in order to protect its national products.

The Importance of Research:

The importance of the study stems from the importance of having rules of origin agreed upon according to certain standards, the purpose of which is to simplify and facilitate the procedures imposed for the conduct of commercial operations, as the national origin of the commodity is the basis around which the various trade agreements revolve because of the rules of origin of a very important role in increasing interest in foreign trade in light of the liberalization and removal of all barriers and restrictions to the movement of goods.

The aforementioned rules are one of the most important pillars of the basic rules governing international trade within the framework of the World Trade Organization, and a key pillar in most regional and international trade agreements due to the role they play in liberalizing international trade by identifying and

matching products capable of benefiting from preferential advantages within the framework of preferential agreements and knowing the amount of customs duties and non-tariff restrictions to which imported goods are subject by determining their original origin.

The problem of the Research:

The problem of research lies in showing the extent to which the rules of origin affect international trade by knowing what is meant by the rules of origin and indicating their ability to achieve the highest degree of commercial gains and whether there are sufficient criteria to identify the origin of goods and commodities.

Research Methodology:

The analytical approach was followed when reviewing concepts on rules of origin and indicating the effects of international trade, analyzing and evaluating them under the 1999 amendment protocol to the Kyoto Convention to simplify and harmonize customs procedures, in addition to addressing the UAE Law No. (11) of (2019) on rules and certificates of origin with regard to some paragraphs of the research.

Research Plan:

We divided the research into three sections, the first of which deals with the definition of the rules of origin by addressing the definition of the rules of origin in addition to the statement of their importance, while the second section we devoted to studying the criteria for proving the rules of origin, while the third section deals with the role of the Kyoto Convention to simplify customs procedures in strengthening the rules of origin.

The First Topic

Introduction to the Rules of Origin

In this section, we deal with the definition of the rules of origin in addition to their importance and implications, in the following demands:

The First Requirement

Definition of Rules of Origin

It must be noted at the outset that many jurists define the rules of origin as an economic nationality of goods in light of international trade exchanges, where the place of manufacture or production is determined, and thus the origin is considered a geographical link between the commodity and the country that contained it and the conditions that were imposed from the administrative point of view, which in turn gives the product the character of the product National origin.

With the need to take into account the distinction and not to confuse between the origin and the source, because the source means where the commodity was shipped and transported from the last country to its intended destination, and also takes into account the source of the commodity.

The UAE legislator defined it under Federal Law No. (11) of 2019 as "the bases that determine the country of origin of the commodity in accordance with this law or agreements¹.

Rules of origin under the Kyoto Convention on the Simplification and Harmonization of Customs Procedures are also defined in Special Annex K(K) in Chapter I as "special provisions derived from the principles set forth in national legislation or international conventions (standards of origin) applied by a country to determine the origin of the goods".

It is also defined under the WTO as "laws, regulations and administrative provisions of general application applied by any

member to determine the country of origin of the commodity, provided that these rules of origin do not relate to contractual or autonomous trade regimes that result in the granting of preferences." Definition of exceeding the resulting application of the GATT 1994².

According to the United Nations Conference on Trade and Development, rules of origin are defined as "laws, regulations and administrative decisions of general application applied by the governments of importing countries in order to determine the country of origin of goods that are relevant in the context of the implementation of trade policy instruments, such as anti-dumping and countervailing duties, markers of origin, and measures Protection"³.

It is also defined under jurisprudential definitions as "those bases or considerations decided by the state to determine the country that is considered the origin of the imported commodity for the purposes of its customs treatment upon its entry into its territory in terms of the tariff rate and other border measures or restrictions that it may impose on imports"⁴.

Or it is "a set of legislative rules followed in a specific country to determine the origin of the commodity, and under the said organization has been formed a committee tasked with coordinating or unifying the rules of origin, and it has included the rules of origin that apply in all cases of foreign trade. For example, anti-dumping, most-favoured-nation treatment, and discriminatory restrictions."⁵.

It was also defined as "criteria that determine the nationality of a product so that it contains a maximum of a foreign component or that foreign inputs have been subject to a minimum of manufacturing processes measured either by value added or by the fact that the final product falls under a customs item different

from the item that includes the raw materials that entered into its manufacture, and therefore it is these rules that determine the eligibility of the exported product to enjoy customs exemptions within the framework of the free trade agreement between any two countries".⁶.

Another defined it as "the mechanism used to determine the nationality of the producer (country of manufacture), which is important as a tool in the trade policies of governments as a set of rules established by trade agreements with the aim of facilitating the determination of the country of origin that may benefit from obtaining detailed kinetic executions provided for in free trade agreements"⁷

From the above definitions, we find that in general they confirm that the rules of origin existed for the purpose of determining the origin of the commodity, i.e. determining its nationality and benefiting from the customs exemptions stipulated in the framework of international trade agreements.

Accordingly, countries seek to find general rules under international agreements that are committed to the application of their provisions by all ratifying countries in order to unify their trade practices with regard to rules of origin, and that they do not lead to considering them as one of the important basic items or elements that affect those practices and the results they result in terms of creating obstacles or being a reason to limit the spread of goods among countries with complete freedom without any controls..

This is what the World Trade Organization seeks to achieve by setting specific controls, principles and procedures that impose their application to all countries upon accession and their commitment to what is issued by it, and this creates a close link between the rules of origin and international trade operations.

The definitions also included emphasizing the need to apply the rules of origin in a balanced, uniform and fair manner, and therefore that the rules applied by member states to exports and imports should not be stricter than those related to determining the nature of the commodity, whether local or foreign, and without discrimination between member states, regardless of the affiliation of the parties producing those goods, as it is a means of regulating the trade policies of various countries.

The Second Requirement **The importance of rules of origin**

It is worth mentioning that the importance of determining the rules of origin is the technical nature related to foreign commodity trade, by identifying and matching products capable of benefiting from preferential trade agreements and their annexed protocols.

In the case of a trade agreement between the parties under which preferential rights are granted, the goods produced in that country benefit from the applicable customs duties and the exemption or reduction in the rates of rights, and here we are in the process of applying the preferential rules, but in the absence of this, we are in the process of applying the general rules contained in the customs legislation, which is the so-called non-preferential rules⁸. With regard to preferential rules of origin, they are the set of conditions that a product or commodity must meet in order to benefit from preferential treatment represented in tariff privileges recognized by international trade agreements, which would distinguish the country of origin from the country of origin, and it also allows the determination of the criteria to be applied to determine which goods will benefit from those privileges that have been agreed upon.

Non-preferential rules mean laws, regulations and administrative decisions of general application applied by countries to determine the country of origin of goods and are used for the purpose of applying customs tariffs, applying quantitative restrictions, preparing foreign trade statistics, marking of origin, anti-dumping and countervailing duties.

It should be noted that the UAE legislator⁹ defined preferential origin as "the country of origin determined by agreements for the purpose of granting the commodity preferential treatment upon import or export."

Non-preferential origin was also defined as "the country of origin based on the general application of rules of origin without granting the commodity preferential treatment upon import or export".

From the foregoing, we find that the rules of origin are the basis under which exemptions and privileges are exchanged between countries linked to each other by bilateral or multilateral cooperation agreements, as they involve economic and political dimensions and implications that exceed even their technical importance, due to the importance of foreign trade operations in light of the new global economic system that seeks to transform the world into a single market, and the inability of Any country can stay solo outside this market.

Thus, every country is doomed to enter this market, whether it likes it or not, and the challenge that it must face is the amount of adaptation to this market with the least possible losses and to achieve the greatest profits¹⁰.

It is not possible to ignore the consolidation of fair trade by rules of origin¹¹ as they help facilitate the flow of international trade through clear rules of origin that do not constitute any unnecessary barriers to their movement, nor are they a reason for

the nullification of rights under them, in the sense that the rules of origin do not constitute a barrier to the movement of goods between countries.

The rules of origin also help to provide a mechanism for consultation on origin and the resolution of its disputes in a manner that does not contradict with the objectives and principles of the World Trade Organization, and the main objective of the agreement is also to harmonize the rules of origin that are not preferential, so as not to pose obstacles to trade by developing a work program to make the rules of origin consistent with the rules adopted in the World Trade Organization and related to the rules of origin in the World Customs Organization ¹².

It should be noted that there are many parties that rely on clear, stable and precise rules to determine and regulate the rules of origin, including customs administrations, chambers of commerce and industry, ministries of trade, industry and finance, industrialists, investors, importers and exporters, in addition to international organizations such as World Trade Organizations, the European Union, the World Customs Organization, and the African Union..

Where customs administrations are interested in the existence of rules to determine the origin of the goods, whether they are preferential rules or general rules of application, as they help them exercise their role in linking and collecting customs taxes and the required evaluation work, so the origin plays an important role in verifying the customs value taken as a basis for imposing taxes and fees. This is through the application of import and export laws and regulations, as well as the application of laws and decisions issued on the determination of compensatory duties, protection fees and anti-dumping fees, in addition to assisting in the application of the provisions of trade agreements of all kinds,

as the rules of origin help the customs administration in deciding to grant importers the facilities and advantages that included in these agreements or not.

From the foregoing, the existence of stable and clear rules of origin facilitates the process of applying import rules, anti-dumping procedures, reducing disputes between customs administrations and importers in the fields of valuation and others, in addition to applying the MFN clause, in addition to the possibility of using the rules of origin for the purposes of numbering and distinguishing the goods.

It should be noted that exporters are interested in having clear and precise rules of origin, which allows them to obtain the advantages of preferential systems and trade agreements (customs unions, free zones, economic unions) in a way that allows their products to be accessible to foreign markets..

Attention to the rules of origin is not limited to exporters only, but extends to include importers in order to benefit from the facilities and exemptions determined by the preferential agreements, in a way that ensures a reduction in the import cost and enhances their abilities to raise profits, as well as the existence of clear and stable rules of origin that may protect importers from any arbitrariness when assessing taxes, anti-dumping laws, import laws and preferential trade agreements.¹³.

In addition to the above, we find that the governments of importing countries are also interested in implementing rules to determine the origin of goods and products to ensure that the decisions taken by the government to boycott the products of other countries for political reasons or impose economic sanctions will be implemented, as some exporters may resort to trying to introduce some products subject to boycott or ban on the pretext that they have an origin that is not subject to these products.

Measures, and the existence of clear, categorical and specific rules of origin would discourage such practices.

The importance of rules of origin increases with the increasing and diversification of levels of economic relations between countries, as they have become the main pillar in the hands of countries and international economic blocs to protect their economies from unfair external competition, especially in light of technological development.

The rules of origin also help in the application of any quantitative or administrative restrictions such as import quotas, and the rules of countries involved in preferential trade agreements are useful in verifying the origin of their imports and thus the right to benefit from the differential advantages of these agreements, and also helps them to prove the right of their products exported to these countries to enjoy the advantages entailed by these agreements, as the origin aims to verify that the goods produced in Only countries participating in these conventions have preference, and accordingly preferential rules of origin are considered as an integral part of these conventions.

The role of the rules of origin in resolving commercial disputes between the parties to commercial contracts cannot be overlooked, as they contribute to the areas of application of procedures, prevention measures, countervailing duties and anti-dumping measures, to protect the national economy from the risks of dumping the national market for low-value products whose prices are significantly lower than the cost of their production, or lower than similar prices. At the level of normal trade, or the risk of introducing subsidized imported products that may cause damage to national industries, or when there are unexpected increases in imports of a particular product.

Finally, it should be noted that the rules of origin must be highly consistent through different agreements, the greater the degree of inconsistency, the more complex the system of rules of origin for both companies and officials in charge of customs and foreign trade departments¹⁴.

The Third Requirement

Effects of the Application of Rules of Origin

The rules of origin are one of the most important factors that contribute to hindering or facilitating international trade is the basis for the mechanism of completing commercial transactions, including the documents and proofs it contains and the procedures it needs to confirm the national origin of the commodity, so that the commodity is prepared for preferential treatment in the context of its exchange in international markets, this needs commercial procedures at customs ports for the purpose of carrying out inspection and inspection of the commodity to ensure its compliance with the rules of origin.

As the differences in the level of economic development between countries, and the pursuit of each country to achieve the greatest possible national interests in the context of its economic relations, often lead to its resort to imposing its national conditions, whether it has economic or non-economic capabilities and seeks to retain requirements and conditions contrary to the efforts to liberalize and facilitate international trade.

The First Branch

The Positive Effects of the Application of Rules of Origin

One of the most important positive effects of the rules of origin is to encourage and facilitate free trade of goods and services between the member states of the preferential agreements, especially the free zones, and this necessarily leads to an increase in exports and enhances the industrialization orientation in those countries and thus raises their economic growth rates..

In addition, it works to encourage investment in local feeding industries, which contribute to raising the ability of exporters to achieve the percentage of local added value required by trade agreements, which also helps to create and develop basic links between local industries, which in turn reduces the cost of compliance required by the rules of origin, and in the final result, the above leads to a reduction in the prices of national exports and a rise in their competitiveness in the face of exports of other countries in the markets of countries participating in international trade agreements. ¹⁵.

The presence of industries that feed on a large scale achieves positive effects that reduce production costs, encourage foreign investment and increase the competitiveness of companies, in addition to creating jobs and promoting economic growth.

The Second Branch

Negative Effects of the Application of Rules of Origin

As for the negative effects of the rules of origin, they are represented in their complexity and unity in many cases, which may conflict with the achievement of the aforementioned goals in terms of positive effects, so the complexities and technical details that require them become an obstacle to the freedom of international trade, and the most prominent of these effects is the deviation of trade from its specified path and then the decline in

the preferential benefits granted to the member states of the preferential trade agreement..

Compliance with the rules of origin may affect the investment decisions of companies and their contracts, so if there are inputs for these companies that include imported inputs that are excluded by the rules of origin of a preferential trade agreement participating in this country, then companies are required to obtain these inputs from sources that are not excluded from the preferential rules of origin at a higher cost in view of enjoying preferential exemptions or prefer to obtain these inputs at cost while sacrificing preferential exemptions.

In many cases, if the inputs exceed the value of the expected exemptions, the company will prefer to obtain the inputs at a low cost and pay customs taxes according to the most-favored-nation clause without enjoying preferential exemptions, as the impact of the rules of origin on the economic decisions of producers involves negative effects on the allocation of economic resources towards their optimal use, and the rules of origin may also have negative effects on all quantities and prices of production ¹⁶.

In addition to the above, the rules of origin may enter between the relative positions of companies that are similar in their production in the same country, and this enhances the differences in the production efficiency of these companies, leading to an increase in export opportunities for companies less efficient than them, and the most efficient companies are confronted for no reason, except by the ability of low-efficiency companies to meet the rules of origin that give them precedence in entering the detailed conditions of foreign markets..

The effects mentioned above are also more severe in large sectors where the importance of the economy is highlighted, a producer may be forced to supply two partners, one preferential partner and

the other non-preferential, or it may be directed with different rules of origin at different preferred partners to production, using different input combinations if this product has to obtain its preferred income, which leads to reducing the benefits of reducing uniform costs of production inputs, and using a standardized production process. Stricter rules of origin may reduce countries' opportunities to benefit from the benefits of preferential agreements such as tax exemptions and reductions..

If the cost of using the inputs that allow the final product to meet the requirements of the established rules of origin is less than the expected profits for the product or the company, the company decides to change the combination of its used inputs, and will not have the incentive to comply with the rules of origin, and vice versa when the company expects to acquire a larger share of the market, and make profits that increase the costs of compliance with the rules of origin, here the company has a greater incentive to ensure that its products will acquire origin..

And that commercial procedures at customs ports may include carrying out inspection operations, and inspection of the commodity to ensure its compliance with the rules of origin, and this in most cases leads to delaying the commodity at customs ports, and burdening it with additional burdens and costs that may hinder the completion of subsequent commercial transactions or even cancel them because commercial operations naturally need speed in their completion, and thus the obstruction in the movement of goods in international markets is achieved as a result of delay, which causes a loss of the outcome of the operation or the loss of real commercial opportunities..

The rules of origin themselves are also obstacles and restrictions on the movement of goods in international markets, including the foundations and standards codified in the context of preference,

which determine the foundations on which the process of commodity trade is based, in addition to the actions practiced by some countries in order to circumvent the strictness of these rules to achieve some additional gains outside the context of the preferences granted by these rules, or reduce a real interest as a result of their application, or because of the state's inability to achieve These rules, and the absence of any international standard or international possibility to limit these behaviors because most of these violations are carried out by countries that are active in the global economic system¹⁷.

The Second Topic Proof of Origin Criteria

According to the literature in this regard, the goods produced are determined by the origin of the country of the materials used in their production, or the country in which the production process has been completed, but the completion of the manufacture of the commodity in more than one country makes the process of determining the origin of the final product become somewhat complex and needs to develop specific rules to achieve this, and therefore we address in the section the criteria used to prove the origin, in the following demands:

The First Requirement Standard of Fully Obtained Products

Goods produced entirely in a particular country are of origin in that country in accordance with this standard, and this applies to fully manufactured and natural products.

Thus, the commodity is entirely cultivated, produced or manufactured for one country only, without overlapping any non-local entrance, such as vegetables and fruits harvested in the country, live animals that were born and raised in the same

country, mineral products extracted from the soil or seabed in the country, as well as fish caught from the waters of the regional country.

As it is known, the above includes only simple manufacturing processes, and therefore constitutes only a small percentage of international trade, and there must be other criteria that correspond to the presence of goods subject to manufacturing processes, which may be in one country or in more than one country¹⁸.

Article 2 of the UAE legislator stipulates the standard of goods obtained in full: "The commodity shall be deemed to be of the origin of the country in which it was fully obtained in any of the following cases:

1. Mining products extracted from its territory or seabed
2. Agricultural products harvested or harvested in it.
3. Live animals that were born in it and bred in it.
4. Products of live animals bred in it.
5. Wild or sea fishing products in it.
6. Fishing products and other products obtained from outside the territorial waters of the country by the ships of that country and the products manufactured on board such ships in accordance with the controls specified in the executive regulations of this law.
7. Used goods collected in it that are only suitable for the recovery of raw materials from them.
8. Product residues resulting from the manufacturing processes carried out therein.
9. Products extracted from marine soil or from soil outside the territorial waters of that block, provided that it alone has the right to exploit that soil.

10. Goods produced therein from the products referred to in paragraphs (1) to (9) of this Article."

As for the Kyoto Convention, it has identified the following varieties only fully produced in a specific country::

- "1. Plant products harvested or collected in that country.
2. Mineral products extracted from its soil or territorial waters or from the bottom of its seas.
- 3- Living animals that are born and raised in this country.
- 4- Products obtained from live animals in this country.
5. Products obtained from the fishing of animals or fish in that country.
6. Products obtained by fishing and other products extracted from the sea and vessels of that country..
7. Products obtained on board the ships of factories belonging to that country exclusively from the products covered.
8. Products extracted from marine soil or subsoil in the sea outside the territorial waters of that country, provided that the country has rights to occupy such soil or subsoil..
9. Waste and scrap resulting from manufacturing and treatment processes, and used items collected in that country that are suitable only for the recovery of priority materials.
10. Manufactures of products produced in that country.
11. The commodity must be entirely cultivated, produced or manufactured by one country only, and without the use of any non-local source: live animals born and arranged in the same country and for vegetables and fruits harvested in the country, fish caught in the waters of the regional country and mineral products extracted from the soil or seabed in the country.¹⁹

The Second Requirement Standard for Intrinsic Conversion

Under this standard, goods are classified on the basis of the manufacturing processes to which the material or commodity is subjected in a country, through which it becomes usable differently from its initial use, thus acquiring the character of origin in the country on which the last substantial transformation or manufacture is carried out, but this manufacturing is required to lead to a new product.

The criterion of substantial conversion is defined under Chapter I of the Kyoto Convention in the Special Annex (K) as "the criterion by which the origin is determined as the country of origin as the country where the last substantial manufacturing or processing took place, which is considered sufficient to give the commodity its main character".

There are many cases in which the commodity is considered to have been substantially transformed, including:

1. If the classification of the customs tariff of the commodity is changed, from the classification of each of its basic parts and components..
2. If the value added is equal to at least 40%-60% of the value of the commodity in the factory land.
3. If special methods are used during the process of substantial transfer, since in some cases a certain transfer process is available, in the absence of a change in customs status, by giving the character of origin to a commodity when performing certain technical operations related to manufacturing or conversion, operations that are specifically referred to in the list annexed to the agreement²⁰.

The Third Requirement Standard for Changing Customs Status

The goods and products in accordance with the customs regulations in each country are classified according to the purposes of collecting duties and taxes imposed on products in tariff tables so that each commodity or product is given a number indicating the impact of the rules of origin on the foreign trade of North African countries.

The national origin of a commodity is determined at the global level based on the change in the classification of goods according to the "Harmonized Tariff System" ²¹, where the commodity acquires the status of national origin in a country when the classification number of this commodity changes in that country, that is, the status of the national origin of the commodity is granted to the country in which a change was made in the class or tariff item of that commodity as a result of manufacturing operations on it..

This criterion constitutes the effort made by the World Customs Organization to harmonize the rules of origin of non-preferential origin, which was helped by the wide adoption of the Harmonized Classification System between countries, but when applying the method of changing the customs item to determine the origin of products, the problem arises of the classification level required by the change, which must be done in the main address, i.e. at the level of four digits in the classification of the Harmonized System. It should be noted that the Harmonized System was not originally designed to be a tool for identifying a country. Origin of products but its primary objective is to provide a specific commodity classification to know the item and category of tariff and to collect statistics.

We find that despite the importance of the aforementioned criterion in determining the national origin of the commodity, it is not yet a sufficient criterion, because it faces some shortcomings in controlling and determining the national origin, due to some simple operations of assembling or assembling the parts of the commodity, which can lead to a change in the tariff item represented by the customs classification of the commodity, but it does not constitute sufficient material transfers to grant the status of national origin²².

The Fourth Requirement

National Value Content Standard

This criterion is adopted as an assistant to determine the national origin of the commodity with other criteria, and it is required in order for the commodity to acquire the status of national origin, that it includes the percentage of a specific local component, when one of the previous criteria is achieved and is not sufficient to give the status of national origin, and the local component means the sum of raw materials and other materials of national origin or that are fully collected, and used in the manufacture of that commodity.

The Fifth Requirement

Value Added Standard and Special Manufacturing Processes

As for the criterion of added value, it is represented by determining the national origin of the commodity on the basis of the added value that occurred for the commodity in a country, that is, the value of the industrial operations that took place on the commodity in a country, and often the added value is calculated as a percentage of the value of the commodity, and thus acquires the status of national origin when this added value is equal to or exceeds a specific percentage 10% of its total value..

Despite the accuracy and objectivity of the criterion in proving the national origin of the commodity, it involves at the same time

several problems, some of which are related to the method of calculating the added value itself, and others related to the policy of each country or regional trade group, and how to evaluate goods and commodities at their customs ports or related to determining their percentage within the framework of bilateral agreements, and since each of them is subject to different arrangements and considerations, depending on the ability of each country and its economic and negotiating power and its ability to impose conditions that achieve its interests.

The foregoing, as a final result, may lead to the emergence of disputes and disputes between countries in the context of their trade and economic relations, and this reflects the failure to prove the national origin of the goods in accordance with this criterion²³.

As for special manufacturing processes under which the country of origin is determined on the basis of the last country that carried out a transformation process on the product in the production and transformation chain, with the need to stipulate the type of process that determines the origin of the goods, it can be applied on two bases:

- 1- A positive basis, specifying for each product the category of industrial processes, the treatment that determines the origin.
- 2- Negative basis where the standard of industrial procedures and processes that do not confer origin is classified.

The formulation of these rules requires the use of some inputs originating in the country or preventing the use of inputs not originating in the country, especially since the method of industrial processes is usually used as a complementary standard to the value-added standard to overcome some difficulties in application. .

As for the evaluation of the method of specific processes, this method is characterized by clarity and unambiguity, as long as it

is possible to determine the specific classification process of origin where producers can determine whether their products meet the requirements of origin or not once they are reviewed, but this does not negate the existence of some defects, the most important of which are:

This method is affected by the pressure that interest groups may exert on decision makers on determining which processes grant the origin of the commodity and those that do not grant it, and there is another difficulty to apply this method because it requires the design of rules of origin based on specific processes for each product and commodity, and this naturally leads to the accumulation of a huge amount of information on Industrial processes for a large number of goods, taking into account the need to update them continuously in light of technological changes taking place in production processes and products²⁴.

The Third topic

The Role of the Kyoto Convention on the Simplification of Customs Procedures in Strengthening Rules of Origin

The Kyoto Convention is an international convention on the customs field, concluded in 1973 in Kyoto, Japan, and entered into force in 1974 under the auspices of the Customs Cooperation Council (CCD).

Under this agreement, all its member states undertake to simplify and encourage customs procedures, where they can exchange with each other with all facilities.

This agreement contains about 19 articles, dealing with defining the general framework for the work of the contracting parties with the aim of simplifying customs procedures to a large extent within the framework of what was stated in the annexes that were accepted at the time of signing the agreement²⁵.

It should be noted that one of the most important procedures related to goods, which is one of the tasks of the customs authorities, and which the agreement seeks to facilitate and simplify are:

(a) Temporary storage of goods:

Where the goods are stored under the supervision of the customs authorities until the submission of the customs declaration , and this process takes place in closed places determined by the customs authority ..

The customs authorities in charge of temporary storage of goods are authorized by the public authorities of the State for the purpose of meeting all trade and industry needs..

Noting that temporary storage includes all types of goods, regardless of quantity, country of origin or country of arrival, with the exception of dangerous goods because of their privacy, as they are temporarily stored in warehouses designated for them and therefore the stores can be managed either by customs authorities or any other authorities determined by public authorities..

B- Temporary storage period:

As for the duration of temporary storage, it is determined by the local tariffs of each country and the period must be sufficient for the importer to complete all customs procedures on the goods.

All necessary operations necessary for the purpose of preserving the goods and not changing their condition and facilitating their release from the warehouses are allowed in the temporary warehouse, and it must be taken into account that the period is sufficient for the purpose of applying the necessary procedures to the goods.

C- Control of temporary buffers:

This is done through the use of special records to facilitate the accounts of goods inside the warehouses, which are under permanent or intermittent supervision, and the warehouse must have two keys, one with customs and the other with the person concerned with control.

D. Damaged or abandoned goods:

In the event that the goods suffer indefinite damage before the temporary release, the release is allowed as if they had been imported damaged and not subject to duties and taxes , but subject to the approval of the customs authorities.

As for the goods remaining after damage, they are subject to duties and taxes if they are obtained for domestic use, and if the person responsible for the goods submits a request to customs requesting that the goods be left in the warehouse in whole or in part in favor of customs, this can be done with the approval of customs for disposal and execution under customs control..

Release of goods from temporary storage:

In the event that the goods are damaged before the temporary release, they are allowed to release as if they had been imported damaged, so that they are not subject to import duties and taxes and this is subject to the approval of the customs authorities, while the goods remaining after the damage, are subject to import duties and taxes if they are obtained for use at home.

In the event that the person responsible for the commodity asks customs to leave the goods in whole or in part, and therefore customs can dispose of them, all of this is done under the supervision of customs control ²⁶.

Referring to the Kyoto Convention, we find that it aims to coordinate between countries to simplify customs systems through the following:

- 1- Enabling customs to respond effectively to important and major changes in technical, administrative and commercial means and methods.
- 2- In addition to developing a system aimed at facilitating trade exchanges between countries by clarifying customs regulations and procedures and removing the existing differences between countries with regard to those procedures..
- 3- Emphasizing on customs administrations the need to take effective measures supported by appropriate and effective control means, and not only to sign and ratify the agreement, but to take effective legal and even field measures in order to facilitate international trade..
- 4- Clarifying the main foundations for simplifying and harmonizing regulations, as the Kyoto Convention amended in 1999 stipulated some of the main foundations for simplifying procedures and harmonizing customs regulations.

Based on the above, we explain the means of proof of origin according to the Kyoto Convention, in addition to the special cases of acquisition of origin and the methods of control under it, in the following demands:

The First Requirement

Means of Proof of Origin According to the Kyoto Convention

In this regard, it is stated in Chapter II of Annex K of the Protocol on Amendment to the Rules of Origin, that when each import or export operation, certain documents must be attached to the goods for the purpose of proving origin, and these documents must take into account the conditions and formalities stipulated in the text of the agreement.

As proof of origin can be done in multiple ways, but in order to regulate international trade, it was agreed to standardize the form

of the certificate of origin in all contracting countries within the framework of the Kyoto Convention, and according to the latter, it is possible to prove origin by two basic means: submitting a certificate of origin or declaration of origin on one of the commercial documents attached to the goods upon import or export, such as a commercial invoice, or any other document that replaces it..

Certificate of Origin: It is a basic document intended to establish origin, provided that it conforms to the model contained in the Kyoto Convention and has been defined by the Convention as "a specific form for identifying the goods in which the authority or body authorized to issue them expressly certifies that the goods to which the certificate relates are of origin in a particular country, and this certificate may include a declaration by the manufacturer, producer, supplier, exporter or any other interested person as well"²⁷.

The certificate of origin shall be issued in the language chosen by the country of export of the goods in addition to one of the two languages, English or French, if the language of the country of export is not English or French.

The Kyoto Convention considered the determination of the competent body for issuing certificates of origin to be an internal matter, but it required States that ratified the Convention and did not have reservations to the Annex on Rules of Origin to specify the bodies authorized to issue such a certificate.

Any specification of the requirements for how a certificate of origin should be prepared accurately in the Kyoto Convention is evidence of the importance of such a certificate as an essential means of proving origin.

The Convention obliges the countries that have ratified it to respect a set of provisions related to the preparation of certificates of origin, which are as follows:

- 1- It is necessary to delete any unused spaces to prevent any addition in the future.
- 2 . It is not permissible to scrape or rewrite the certificate, and any amendment thereto by writing off the wrong data, or adding any sound data instead of it, must be approved by the person who made it, and then certified by the competent authority.
- 3- Forms may be completed in any way provided that the information is clear and not subject to deletion.
- 4- The certificate of origin may be issued in several copies in addition to the original copy.

B- Declaration on the invoice: The agreement allowed proof of origin based on a declaration on a commercial invoice, where it is carried out by the manufacturer, supplier, exporter or producer, provided that the legal rules stipulated are respected in certain cases represented in:

- 1- It is the case that relates to non-commercial goods whose total value does not exceed (500) dollars transported in the luggage of passengers or sent in small consignments addressed to private individuals.
- 2- Consignments of a commercial nature, whose total value does not exceed the amount of (300) dollars.²⁸

From the foregoing, we find that the primary means of proving the origin of the goods under the Kyoto Convention is the certificate of origin, while the declaration on the invoice is a secondary means, because the said declaration relates to commercial and non-commercial exchanges of small value.

The Second Requirement Special Cases of Acquisition of Origin under the Kyoto Convention

Annex K, Chapter I, of the 1999 Amendment Protocol to the Kyoto Convention lists special cases of acquisition of origin:

1- It is the case that relates to spare parts for devices, machines and their accessories, as the latter acquires the same origin as the machine, device or composite tool, but provided that it is imported and sold with it, and its regular equipment is similar in terms of type and number, and here the criterion of changing the tariff item, value or sufficient conversion cannot be applied, but once a reasonable amount of spare parts attached to the device is imported. or machinery related to it, it acquires the origin of that device or machine without the need for the said standards.

2. This case concerns dismantled devices and goods, which cannot be imported in one dispatch for reasons of transport or production, so it is granted one origin, but provided that the importer requests it, that is, the origin of the first transmission is the same as the origin of the last transmission of the signal, and it is worth noting that the European Union reserved this rule in the 1973 Convention.

3- It is the case that relates to the origin of the packaging of goods and goods, where the latter takes the same origin as the goods they contain, provided that the national legislation of the country of import does not provide for the need to declare them separately for tariff purposes, and in this case their origin must be determined independently of the goods, as the packaging sold with the goods in retail is concerned in this case with the acquisition of origin The goods it contains²⁹.

The Third Requirement

Control Methods³⁰ of Origin under the Kyoto Convention

The Kyoto Convention relied on legal means to prove its origin, through the following:

A- The competent authority for control: The agreement did not specify the competent authority to issue certificates of origin, but left this to the will of the contracting parties, but provided that it refers to it in the notice of its acceptance of the agreement or later, in order to inform the other parties of the competence of this body.

As the competent authorities in control differ from one country to another, in some countries we find the Chamber of Commerce is in charge of control while we find customs services are in charge in other countries, or some ministries are the ones that are competent to control.

B- Exercising control over the certificate of origin: The Convention obliges the Contracting Parties to provide administrative assistance related to the audit of the certificate of origin, because it is exported in the territory of the exporting State to the importing State and is controlled in the territory of the country of import.

It should be noted that the Kyoto Convention did not specify international sanctions under international law with regard to rules of origin, and thus the state is not responsible for violations committed by its citizens before the international community, but it obliges the contracting parties to the Convention to make provisions within the framework of their national legislation, through which penalties are imposed on any person who works to submit a document containing false or misleading information.³¹.

Conclusion

At the end of the research, research presents a number of results in addition to a number of proposals, as follows:

First: The Results

1. The rules of origin are like a passport for goods and merchandise through which the borders of countries can be transcended, they include a set of information about those goods and merchandise through which the preferential privileges granted within the framework of international economic agreements are taken advantage of..
2. The rules of origin are of increasing importance over time in regulating trade relations between countries, especially in the recent period in which the world has witnessed a great technological development, especially with the emergence of digitization and the development of the communication and transportation system.
3. The rules of origin mainly assist in determining the customs duties, to which the group of goods and services is subject, and determine the customs value under customs collection, and also contribute to the determination of the group of goods and services to which the benefits and preferential treatment are granted. International conventions, and therefore can support the capacity of these goods through their that discriminatory treatment.
4. Rules of origin are standards that are used to determine the national origin of products, and the place where they are manufactured, and each country issues rules and standards that include the method of determining the country that is the origin of a particular commodity. Rules of origin are sometimes general in their application to all countries and to all Goods without discrimination, or may be private and limited to certain countries that have trade agreements with that country.

5. It may be impossible to establish uniform rules of origin at the international level and therefore the solution is reflected in the possibility of finding compatible rules of origin at the level of trade blocs and not at the global level, the blocs have faced several differences between their parties about the unification of trade rules among themselves, so it becomes unreasonable to find unified and agreed rules of origin in any international group without any exceptions that violate the basic rules of origin, there is no possibility of finding internationally unified rules, but there are Trends towards the development of more national protection measures through the imposition of various restrictions, which requires all countries to develop their industry and trade by encouraging investments, especially on the revitalization of the national economy and increase the country's exports under that trend.

Second: The Proposals

1. It is necessary to take into account the economic conditions of all member states in international agreements related to rules of origin, especially developing countries, and to seek to continue negotiations with more flexibility to move towards a compromise solution that suits most countries in order to establish an Arab free trade area free of obstacles to achieve the common benefit of all countries. .

2. Relentlessly strive to harness information and communication technology to achieve benefits in the field of trade by increasing transparency, reducing costs, simplifying administrative procedures regarding the application of rules of origin to reduce trade and transport costs, and taking advantage of modern technology, especially with regard to the speed of implementation of international trade operations.

3. The rules of origin must be simple, objective and understandable to all those interested, including traders and industrialists, importers, exporters and others in any country, and this in turn helps to build a common understanding among Arab countries about the rules of origin and the importance of their flexibility and simplification in the light of international experiences with the need to adapt them better to the manufacturing procedures and the commercial and industrial requirements of the Greater Arab Free Trade Area.

4. The multiplicity of criteria used to determine the origin of goods and goods can indicate the inadequacy and efficiency of those criteria to prove the national origin of those goods and goods, due to the shortcomings and weaknesses of these standards, especially if the most beautiful goods and goods are produced in several countries and cause countless problems and complications during their application within the framework of international trade agreements, and therefore there must be simple, harmonious and unified general rules at the world level that lead to the reduction As far as possible from disputes arising between countries, which lead to the control of the movement of international trade and control of the negative effects resulting from the conflict and conflict of commercial interests of each country, in the context of economic relations and trade exchanges.

5. The application of the rules of origin shall be equal and for all purposes and to all parties in a similar and coordinated manner, regardless of the national affiliation of the producers of goods and goods.

6. Based on the positive impact of the rules of origin, which was referred to in the course of the research, considering that national goods and products benefit from advantages and exemptions in accordance with the rules of national origin within the framework

of trade agreements, when exported to foreign markets, therefore attention must be focused mainly on the development of foreign trade, especially the export side, by providing all the necessary facilities, whether administrative, customs or technical, and organizing trade agreements with member states and groups. International Economic Organization for the export of national goods, and among these facilities is the provision of loans and credit facilities for the purpose of financing export operations, and the exemption from various taxes and fees and the development of the customs law cannot be overlooked, because of its catalytic role for export operations.

7. It is necessary to activate a special department in the Ministry of Commerce, whose tasks are focused on studying foreign markets, identifying the desired goods in those markets, and focusing on the goods that achieve the highest added value or the percentage of a local component, so this department can be considered one of the economic bodies contributing to the creation of national product through the formation of a comprehensive and updated economic information base for the various economic sectors.

8. It is necessary to rely on local raw materials, which in turn help to increase industrialization and competition in foreign markets, so that they can benefit from the advantages and exemptions they acquire as a result of their national origin, and this is what achieves a kind of internal industrial and commercial integration.

9. In order to advance the process of economic development, export must be chosen as a basic economic activity, because it has the possibility of establishing links with other economic sectors, including transportation, shipping, banking, printing and insurance services, and is therefore the backbone of the national economy.

10. Work on the serious activation of customs departments specialized in the control of customs origin and documents proving it, especially at border crossing points that know the flow of foreign goods and not only a special office of origin in the General Directorates of Customs.

11. Emphasis and attention should be paid to improving and developing data and information collection, capacity building and updating the circular of official procedures, deadlines, fees and response periods for all institutions involved in the export and import process.

Endnotes

- ¹ - Regarding rules and certificates of origin.
- ² - www.MTN-FA-A1A-agreement on rules of origin11.htm.
- ³ - United Nations Conference on Trade and Development, Rules of Origin Key to Success of the African Continental Free Trade Area, Geneva, Switzerland: United Nations, 2012, p. 51.
- ⁴ - Ahmed Gamea, International Trade Agreements, Dar Al Nahda Al Arabiya, Cairo, Egypt, 2006, p. 820.
- ⁵ - Muhammad Ali Ibrahim, The Economic Effects of the GATT Agreement, University Press, Egypt, 2003, p. 34.
- ⁶ - Rasha Adel Abdel Hakim, Impact of the Egyptian-European Partnership Agreement, Egyptian Center for Economic Studies, Cairo, 2005, p. 8.
- ⁷ - Thamer Khaled Marian, Foreign Trade Policy: Jordan as a Model, Amwaj Printing House, Amman, Jordan, 2012, p. 107.
- ⁸ - Atef Walid Andraos, Preferential rules in international trade agreements and non-preferential rules, Dar Al-Fikr Al-Jami'i, Egypt, 2008, p. 11.
- ⁹ - Article (1) Federal Law No. (11) of (2019) regarding rules and certificates of origin.
- ¹⁰ - Dr. Samir Muhammad Abdel Aziz, International Trade and GATT, Alexandria Bookstore, Egypt, 1997, p. 161.
- ¹¹ - It is trade that is based on the principle of transparency and partnership in commercial exchange while reducing the number of distribution channels for goods for the purpose of reaching a fair price. The aim of this is to achieve the greatest level of justice in the field of international trade and contribute to achieving sustainable development by providing better trade conditions and protecting human rights. Marginalized workers and producers, especially in developing countries. For more details, see: Dr. Mortada Muhammad Salah El-Din, Fair Foreign Trade, Scientific Journal of Economics and Trade, Al-Gezira Higher Institute, Egypt, 2017, p. 926.
- ¹² - Muhammad Obaid Muhammad Mahmoud, World Trade Organization, Dar Al-Kutub Al-Qanuniyya, Egypt, p. 653.
- ¹³ - Andrew Atef William, previous source, p. 9.
- ¹⁴ - Where governments work to avoid the above by imposing anti-dumping duties, as well as working to take compensatory measures such as determining compensation duties on foreign-subsidized goods, or taking

preventive measures that protect the local industry. For more details see: Areej Diab, The Impact of the Jordanian-European Association Agreement on the Trade Exchange between Jordan and the European Union Countries, Amman Chamber of Commerce, 2005, p. 6.

¹⁵ - Atef William Andraos, op. cit., p. 5.

¹⁶ - Hassan Ahmed Hilal, Rules of Origin and Customs Valuation, United Nations Economic and Social Commission for Western Asia, New York, 2001, p. 13.

¹⁷ - Atef William Andraos, previous reference, p. 7.

¹⁸ - Ahmed Siri Lashin, Management and Training Systems and their Role in Raising Production Efficiency and Raising the Production Capacity of Arab Products, Eighth Conference on Industrial Development in the Arab Countries, 2003, p. 2

¹⁹ - Special Annex K, Chapter I, of the Kyoto Convention.

²⁰ - Wahiba Bendaoudia, The Impact of Rules of Origin on the Foreign Trade of North African Countries, Journal of North African Economics - Sixth Issue, Algeria, 2009, p. 14.

²¹ - Article I of the International Convention on the Harmonized System of Classification and Classification of Goods (1983) defines the Harmonized System of Tariffs as "means the table that includes sub-items, their numerical codes, sections, chapters, sub-item notes and general rules for the interpretation of the Harmonized System provided for in the Annex to this Convention."

²² - Zreiki Fatiha, The Impact of Customs Collection Elements on the Calculation of Customs Rights and Duties, Graduation Note for the Certificate of Applied University Studies in International Trade, Khamis Meliana University, Class of 2004. P8.

²³ - Bin Daoudia Wahiba, op. cit., p. 105.

²⁴ - However, some countries, when applying this method, exert discriminatory pressure by granting the origin to the products of some countries without the products of other countries in order to grant preferential treatment to locally manufactured products, for more details see: Atef William Andraos, previous source, pp. 18-20.

²⁵ - Zaynab Gaber Salem, International Conventions, Dar Al-Wafa, Alexandria, First Edition, 2008, 217.

²⁶ - Benaoum Halima, The Impact of Rules of Origin on Foreign Trade in Algeria, Master's Degree in Economic Sciences, University of Oran, 2015, pp. 58-59.

²⁷ - Benaoum Halima, The Impact of Rules of Origin on Foreign Trade in Algeria, Master's Degree in Economic Sciences, University of Oran, 2015, pp. 58-59.

²⁸ - (B/12) Annex K, Chapter II, 1999 Amendment Protocol to the Kyoto Convention.

²⁹ - Appendix K, Chapter I of the 1999 Amendment Protocol to the Kyoto Convention, paragraphs 9, 8, 7.

³⁰ - It should be noted that the UAE legislator clarified in Article (9) of Chapter IV the issue of controlling the health of the country of origin and verifying the validity of the country of origin by saying:

1- "The customs departments, in coordination with the administration, may, in exceptional cases and based on serious doubts about the validity of the certificate of origin or the origin of the products concerned, or in the case of a duality of origin between the certificate and the indication, or the existence of more than one indication of origin on the goods, refuse to grant preferential treatment to products imported into the country until the administration confirms. From the authenticity of the certificate of origin or real origin of imported products.

2- In the event of refusal to grant detailed treatment of imported products to the State, the Department shall return the certificate of origin and related documents to the competent authority in the country of export, with a statement of the reasons for requesting verification of the authenticity of the certificate of origin or origin of imported products, and the executive regulations shall specify the reasons and procedures for verifying the authenticity of certificates of origin.

3-Subject to paragraph (1) of this Article, the customs offices shall submit to the importer the release of such products in accordance with the customs procedures provided for in the customs laws of the State."

³¹ - (B/13) Annex K, Chapter II, 1999 Amendment Protocol to the Kyoto Convention.

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- XIII. Wahiba Bendaoudia, The Impact of Rules of Origin on the Foreign Trade of North African Countries, Journal of North African Economics, Sixth Issue, Algeria, 2009.

Third: The Messages

- XIV. Fatiha Reziqi, The Impact of Customs Collection Elements on the Calculation of Customs Rights and Duties, Graduation Note for the Certificate of Applied University Studies in International Trade, Khamis Meliana University, 2004.
- XV. Fourth: Laws
- XVI. UAE Law No. (11) of (2019) on Rules and Certificates of Origin.

Fifth: The Agreements

- XVII. Protocol to the 1999 Amendment to the Kyoto Convention for the Simplification and Harmonization of Customs Procedures.
- XVIII. 2- International Convention on the Harmonized System of Classification and Classification of Goods (1983)

Sixth: The Conferences

- XIX. United Nations Conference on Trade and Development, Rules of Origin Key to Success for the African Continental Free Trade Area, Geneva, Switzerland: United Nations, 2012.
- XX. Ahmed Siri Lashin, Management and Training Systems and their Role in Raising Production Efficiency and Raising the Production Capacity of Arab Products, Eighth Conference on Industrial Development in the Arab Countries, 2003.

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- XXI. [www.org.mtn-fa-a1a-agreement on rules of origin11.htm](http://www.org.mtn-fa-a1a-agreement-on-rules-of-origin11.htm).
- XXII. [1] (B/13) Annex K , Chapter II, 1999 Amendment Protocol to the Kyoto Convention.