

Valuation of Rules and Certificates of Origin for the SME Export Process from Peru

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Abstract: - This research develops the topic of rules and certificates of origin in a Peruvian context and its trading partners with whom it establishes Free Trade Agreements. In this way, a draft of sources was applied in which the rules of origin and the forms of certificates of origin are made available, with the aim of being a document that serves as a guide for the SME and companies interested in the export process. Data were collected from the Peruvian Ministry of Foreign Trade and Tourism website, "trade agreements," and "certificates of origin." Thus, a total of 14 documents about rules of origin and 15 certificates of origin were made available. The structure of these documents was analyzed by making it known that China presents a better-developed format; however, each format and rule to be considered must be in accordance with the treaty to which the exporter claims to be a party. This research develops the topic of rules and certificates of origin in a Peruvian context and its trading partners with whom it establishes Free Trade Agreements. The purpose of the investigation is to make known the importance of recognizing the rules and the certificate of origin as documents to be considered; thus, this research serves as a guide with a practical understanding for those small and medium entrepreneurs interested in exporting from Peru. In this way, a resource search was applied in which the rules of origin were made available, and the forms of certificates of origin and articles that highlight the value; after that, the data was collected from the website of the Ministry of Foreign Trade and Tourism of Peru, "trade agreements" and "certificates of origin." Therefore, 14 documents on rules of origin and 15 certificates of origin were provided. The structure of these documents were analyzed, compared, and discussed, concluding China presents a more structured format. However, there is also a need for more support material for those interested in exporting since it is limited to rules and structures of certificates of origin in the pages provided by the Peruvian State.

Key-Words: - Rules of origin, Certificates of origin, Export, Peru.

Received: March 15, 2023. Revised: September 20, 2023. Accepted: September 26, 2023. Published: October 6, 2023.

1 Introduction

As part of the international trade strategy, countries sign Free Trade Agreements (FTAs) to facilitate their trade, giving greater opportunities to exports and imports of SME entrepreneurs. These FTAs allowed tariff barriers to be reduced over the years because, [1], eliminating border barriers provides greater international trade opportunities; however, it is necessary to have minimum requirements that are indicated in the rules of

origin of each country for the issuance of certificates of origin.

According to definitions of the Ministry of Foreign Trade and Tourism (MINCETUR), [2], the certificate of origin is a document that validates compliance with the origin requirements required by the state where you want to export; this expresses compliance with the provisions of the trade agreement or preferential agreements. Likewise, this document is prepared by the exporter based on a form already established by the authorities of

the importing country. Furthermore, this document must be validated by the local chamber of commerce, embassies, or consulates of the country of origin. In short, it is a document issued by the authorities before the previous merchandise export for its prompt entry to a destination country. According to the World Trade Organization, [3], rules of origin are the criteria used to define where a product has been manufactured. These rules define the economic nationality of the product; they are divided according to non-preferential and preferential rules of origin.

On the other hand, exports are a key factor in international trade relations, guaranteeing a country's growth. According to [4], export growth generates an increase in foreign exchange, favoring the expansion of imports of services and capital goods, improving productivity and economic growth. Likewise, the Free Trade Agreements aim to seek commercial alliances between countries that facilitate imports and exports, regardless of their geographic location, differences in GDP, or sectors of economic growth of each country, [5]. However, in the FTAs, there are still rules that each exporting and importing company must know when conducting international trade and verifying the originality of its good, as established in the rules of origin. According to [6], the rules of origin determine the national originality of goods in international trade. Therefore, a lack of uniform rules on resources and excessive certification systems can create trade barriers.

The difficulty in determining the originality of an originating product, according to [7], is mainly due to the differences in routes of origin established in each Free Trade Agreement; Secondly, preferential rules of origin are obtained conditionally, and governments generally establish a complex administrative procedure for establishing the originality of the product.

This research addresses the problem of insufficient documentation available for exports, as such the research aims to identify which official pages of the Peruvian government can show the rules of origin and the formats of certificates of origin for exports from Peru to countries such as Chile, Singapore, China, Mexico, Costa Rica, Canada, Korea, Mexico, Thailand, Japan, Venezuela, the United States, the Andean Community, Russia, Panama, and the European Union are

all countries with which there are Free Trade Agreements.

Thus, this investigation includes rules of origin and certificates of origin to demonstrate the available data and documentation provided by the Peruvian State and the relevance of such documentation and consideration for the export process. The novelty of this research is based on being a document that serves as a guide to small and medium entrepreneurs interested in exporting, as well as interested in export documentation.

2 Methodology

To carry out the research, an exhaustive search was carried out on the topic to be developed. Then, a series of selection steps were made that allowed us to define the optimal information to perform the present work. These steps delimit the reference of bibliography and content found on the official website of MINCETUR, being Trade Agreements and Certification System of origin, as well as the content found on the World Trade Organization (WTO) page and ITC (Trade statistics for international business development). It should be noted that the search of the selection bibliography was carried out using word parameters that facilitate the search, such as "rules of origin," "certificates of origin," and "export documents," considering a total of sources published since 2000 - 2021. The data from Treaties found on the Ministry of Foreign Trade and Tourism (MINCETUR, by its acronym in Spanish) page are presented in Table 1.

Table 1. Data from Treaties found on the MINCETUR page

Search Sources	Total, formats that were accessed.
MINCETUR: Trade agreements with Peru	13 existing agreements: Mercosur, Andean Community, Cuba, Chile, Mexico, USA, Canada, Singapore, China, European Union, Korea, Panama, and Costa Rica. 1 agreement under negotiation: Guatemala
MINCETUR: Origin Certification System	12 formats available: Chile, Singapore, China, Mexico, Peru, Costa Rica, Canada, Thailand, Japan, Venezuela, Panama, European Union.

Note: Own elaboration of the research based on MINCETUR.

Likewise, the dates of validity of the trade agreements of Peru were identified as follows: The agreement of the Andean Community, established in 1969 and valid since 2003; MERCOSUR in force since 2005, Peru - Chile since 2001; Peru and the USA in force since 2009; Peru - Canada in force since 2009; Peru - Singapore in force since 2009; Peru - China in force since 2010; Peru - European Union in force since 2013; Peru - Korea in force since 2011, Peru - Panama in force since 2012; and Peru Costa Rica in force since 2013.

The research approach is of descriptive - comparative type and is carried out when it is desired to describe, in all its main components, that is, when one wishes to explain a reality, [8]; it is also of bibliographical review since it collects important documentation for the development of the research, the reading and review are carried out which allows obtaining specific conclusions. The research has applied search keywords such as: Source MINCETUR "Trade agreements with Peru, ["Certificates of origin of Peru – China," "rules of origin"]; Source MINCETUR "Certification System of Origin" ["Rules of origin Canada," "Rules of origin Chile," "Rules of origin of the Andean Community," "Rules of origin Costa Rica," "Rules of origin," "Rules of origin," "Rules of origin definition"]; Source WTO ["Rules of origin," "rules of origin definition"]; Source ITC ["Rules of Origin Facilitator"].

Selection criteria (SC): Below is revealed the search percentage for a valid selection of our

sources.

SC1: Source from MINCETUR official websites; SC2: Containing "certificate" and "rules of origin"; SC3: That the agreement is in force; SC4: That the agreement does not exclude or violate any rights; SC5: Validated by the Peruvian State.

In this way, it is identified that the **specific objectives (SO)** of the research are the following: SO1: Identify which documents are important for conducting the research; SO2: Know the formats of certificates of origin of the countries available on the MINCETUR page "Trade agreements" and "certificates of origin"; SO3: Know which page provides relevant information for research; SO4: TLC Pages: Evidence of the Valid support of the web pages from which the bibliography was extracted.

According to ITC, [9], these rules are divided into general administrative rules and specific criteria per tariff heading of the product, so the predispositions given in a trade agreement will be different for goods classified in specific product codes - Tariff System (SA). It is important to mention that the rules of origin developed in this investigation are the preferential rules of origin directly related to the FTAs of Peru and its trading partners. Therefore, these criteria are general administrative standards but not specific products by tariff heading.

After recognizing the HS, the ITC establishes that the exporter must review the specific rules of origin to verify if the product is suitable for export and complies with the originality of the goods that establish the rules of origin. As such, it is of the utmost importance for the exporter to know which originating, and non-originating components were used to manufacture the goods.

Sometimes, the exporter is not necessarily the person who manufactured the goods. Under this situation, the ITC establishes that the exporter must be responsible for confirming the origin of the goods given to him using an affidavit. That is, you must collect sworn statements from suppliers to ensure the originality of the goods. If the exporter confirms that the goods comply with the relevant rules of origin, the proof of origin of the goods is presented on the application for the certificate of origin. The issuer (exporter) shall recognize the type of certificate of origin requested or accepted in accordance with the

trade agreement to which the exporter wishes to be a party.

To perform the analysis of the structure of the Certificate of Origin, the format of China to export from Peru has been considered; this format has been chosen since it is a more complete and specific format compared to other certificates of origin. However, it is important to respect the original format that the country has. Below is the format of the certificate of origin from China.

Figure 1 presents the certificate of origin from China and is structured as transport data, including the date of departure, indicating the type of vehicle and number or code of the means of transport (flight, train, or ship).

The exporter must be familiar with all the administrative documentation to be made, mainly must know the trade agreement, rules of origin, invoice, affidavit, and certificate of origin. Failure to comply with the declaration of origin may result in suspension or withdrawal of the authorization. In addition, it may be subject to penalties under national customs legislation.

In Table 2 (Appendix), we present analyzed elements and information developed within the rules of origin treaties established by Peru with Canada, Chile, China, Costa Rica, the USA, Japan, Mexico, Panama, the European Union, Singapore, Thailand, and Venezuela.

As shown in Table 2 (Appendix), a general context and structure of the rules of origin of the countries showed are presented, showing that they have in common the provisions of accumulation, minimis, and proof of origin of the goods; likewise, most countries consider the FOB value, the formula of the value of the goods, packaging and materials, containers and packaging materials, penalties and liabilities. Table 3 highlights China's rules of origin structure, with a total of 28 components found as "if." The structure of China's rules of origin is as follows, where it is divided into 16 articles, listed from 22 to 37.

1. Exporter's name and address:		Certificate No.:					
2. Producer's name and address, if known:		CERTIFICATE OF ORIGIN					
3. Consignee's name and address:		Form for China-Peru FTA					
4. Means of transport and date (or for air transport):		Issued in _____					
Departure Date:		Issued by _____					
Vessel Flight/Train/Vehicle No.:		For CHIAU Use Only:					
Port of loading:		3. Remarks:					
Port of discharge:							
9. Item number (Max 20)	10. Number and kind of packages; description of goods	11. HS code (Six digit code)	12. Origin criteria	13. Gross weight quantity (Metric Tons) or other measures (Kilos, etc., etc.)	14. Number and date of invoice	15. Invoice value	
16. Declaration by the exporter: The undersigned hereby declares that the above article and statement are correct, that all the goods were produced in _____ (Country) and that they comply with the origin requirements specified in the FTA for the goods exported to: _____ (Importing country)			17. Certification: On the basis of control system set, it is hereby certified that the information herein is correct and that the goods described comply with the origin requirements specified in the China - Peru FTA.				
Place and date, signature of authorized signatory:			Place and date, signature and stamp of authorized body:				

Fig. 1: Adapted from Certificate of Origin Peru - China

Note: Extracted from MINCETUR, [10]

Table 3. Structure of Rules of Origin Peru - China.

Article 22: Definitions	Where the concepts of aquaculture, automated entity, FOB, CIF, competent authority, good or fungible material, acceptable accounting principles, identical goods, and production, producer are known.
Article 23: Originating Goods	This article sets out the criteria for considering the originating goods or originating part of the country of origin according to their territorial origin.
Article 24: Goods Wholly Obtained	It makes known the types of merchandise produced in China or Peru.
Article 25: Change of Tariff Classification	Specification of tariff classifications.
Article 26: Regional Content Value (VCR)	The VCR formula, which is the regional content value expressed as a percentage, is attached.
Article 27: Minimum Operations or Processes	Operations contributing to the essential characteristics of the goods.
Article 28: Cumulation	Originality is validated according to its production by originating or non-originating goods.
Article 29: De Minimis	It refers to the non-originating value not exceeding 10% of the total material of the product.
Article 30: Fungible Goods or Materials	The distinction of consumables is shown.
Article 31: Games	He explains that the game must not contain more than 15% of non-originating material in its composition.
Article 32: Accessories, Spare Parts, and Tools	Specifications of accessories, spare parts, and tools for calculating the VCR are released.
Article 33: Packaging and packaging materials for retail sale.	Consideration of packaging that is not considered for the calculation of the originality of the goods.
Article 34: Packing Materials and Shipping Containers	Emphasis is placed on not considering packaging and packaging.
Article 35: Neutral Elements	It defines and explains "neutral elements" used to export goods, such as fuel, safety equipment, or buildings used.
Article 36: Direct Transport	Direct transport specifications are given.
Article 37: Exhibitions	Specification of what it grants in the agreement.

Note: Adapted from MINCETUR - Rules of Origin of China, [12]

Rules of origin are applied for: (1) Determining whether imported products enjoy preferential or non-preferential treatment, such as anti-dumping; (2) for the production of trade statistics; (3) for the application of labeling rules; (4) in the field of public procurement.

As a guide for issuing certificates of origin, the Peruvian State makes the “Ventanilla Única de Comercio Exterior”, that mean, single Window for Foreign Trade (VUCE) system available. A digital system where the user can process their certificate of origin and attach export documents. This digitization of the system facilitates and speeds up the export processes.

In Table 4 (Appendix), we identified the countries that were accessed on the MINCETUR website "Certificates of Origin" about the rules of origin and the format of the certificate of origin to soon classify and compare their similarities and differences.

Table 4 (Appendix) shows the common characteristics and differences in the certificates of origin of each country. It is also noted that most countries agreed on elements such as: General information of the importer and exporter, description of the goods, tariff heading of the goods, the sworn declaration of the exporter, signature, and information of the entity that certifies and validates the document, invoice number, general remarks.

As such, it is understood that the certificate of origin proves that the product meets the criteria of origin of the product for access to the relevant customs preferences on the destination market and ensures that no triangular operations have been carried out during the process. Therefore, the proof of origin shall include a formal verification of the authenticity of the certificate of origin and a formal verification of the authenticity of the products

covered by the certificate, [27].
 Currently, the entities that issue and certify this document in Peru are:

- Exporters Association (ADEX),
- National Society of Industries (SNI),
- Lima Chamber of Commerce (CCL),
- Foreign Trade Society of Peru (COMEXPERÚ)

However, there is something very important that must be done before the issuance of the certificate of origin. To obtain the certificate of origin, the exporter request certificate of origin through the component of origin of the Single External Trade Window (VUCE).

3 Results

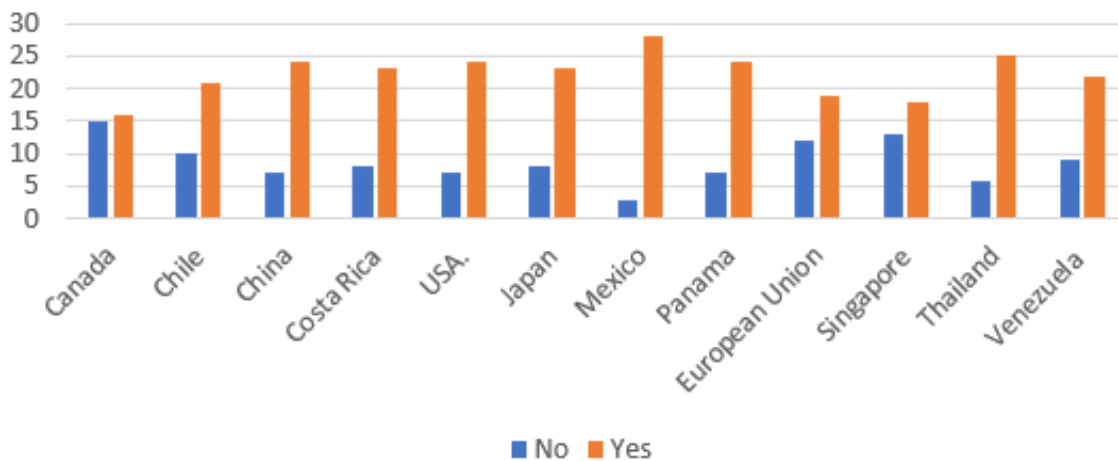


Fig. 2: Number of components of the rules of origin - of countries with a trade agreement with Peru.

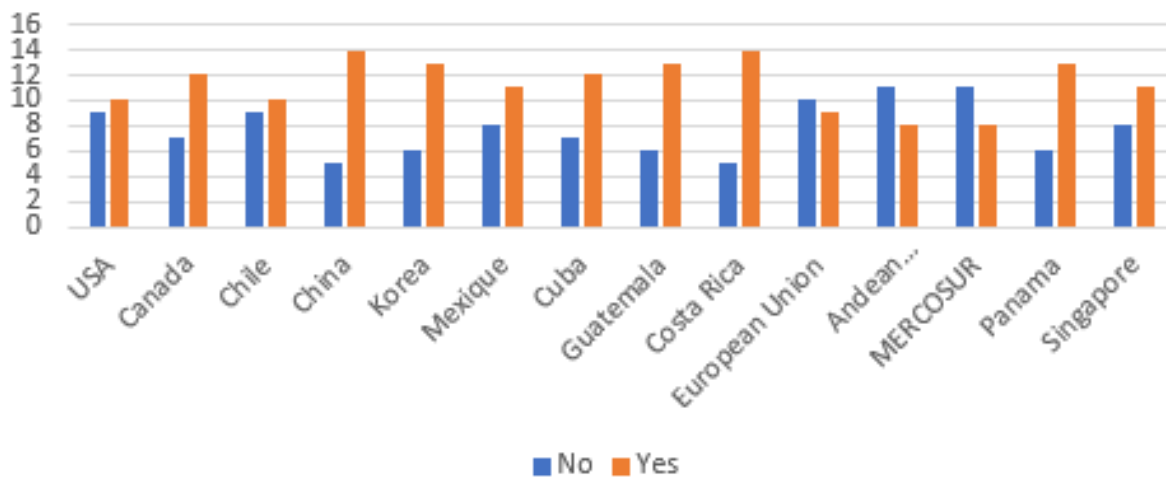


Fig 3: Number of certificates of origin components - from countries with a trade agreement with Peru.

Figure 2 presents the results of the count of elements found and not found based on the structure of rules of origin developed generally. The countries with the fewest rules of origin requirements are Canada and the European Union, with a total of 16 and 19 structures found with "Yes." At the same time, Mexico, Thailand, and China have the highest number of rules of origin components with 28, 25, and 24 "Yes," respectively.

In Figure 3, we can see that China is one of the countries that presents a more complete structure like Costa Rica, with a total of 14 elements of the certificate of origin found, while MERCOSUR, with only 8 "Yes" presents the minimum number of certificate of origin items found.

The formats found in MINCETUR "Trade Agreements" are 22; however, only 14 forms of certificates of origin were accessed, being these: Canada, Chile, China, Korea, Cuba, Costa Rica, USA, Mexico, Mercosur, Andean Community, Guatemala, European Union, Panama, and Singapore. In this way, the objective of knowing the formats of certificates of origin of the countries that are available on the MINCETUR page "Trade agreements" and "certificates of origin" is fulfilled.

The page that provided relevant information was the MINCETUR page "rules of origin," with a provision of 15 bibliographic sources. In addition to the Web of Science webpages that confirm the relevance of knowing the importance of rules and certificates of origin, in which the author Azzam, [6], stands out, in his research, the author highlights the consideration of the rules of origin to determine the nationality of the merchandise. Another of the considerations used to evaluate the validation of the documents was the validity of the Free Trade Agreements allowed through the trade agreements available on the MINCETUR "trade agreements" page. Thus, all forms of Certificates of Origin were extracted based on the consideration of the validity of the trade agreement validated by Peru.

4 Discussion of Results

This study determines that the Peruvian Government MINCETUR "trade agreements" page is a guide for those exporters interested in the export process; the digitalization of it

means an advantage. Under this same line, [28], mention that introducing electronic documentation systems influenced the efficiency of document import and border procedures. This represents a significant advance for FTAs.

A nother important finding in this investigation is that the origin rules documentation controls the originality of the goods, and in many cases, these origin rules may limit the export process, According to the findings of [29], after examining the effectiveness of Vietnam's rules of origin with its trading partners and their influence on Vietnam's exports in the period 1995 and 2013, considers that less stringent rules of origin should be adopted in the negotiations and that countries should have export document disposal systems to facilitate the export process, with which they agree in this investigation. Demonstrating that knowledge of rules of origin may limit the exporters and importer's activity. Likewise, he agrees with [27], in his study of Certificates of Verification of Origin in Chile, The same author agrees that the format fits the commercial agreement, in this case, highlights the value of MERCOSUR and notes that certificates of origin are essential because they demonstrate that a product meets the origin requirements and the criteria that qualify a good for access to tariff preferences according to the country of destination to which is intended for export.

The same author agrees that the format fits the trade agreement, in this case, highlights the value of MERCOSUR.

In [6], the author following its study in Belgium on certificates of origin, mentions that the rules of origin establish the economic origin of goods in international trade. If there are no harmonization in these rules or if there are no variety and abundance of facilitation and certification systems and rules of origin, trade barriers may arise. Therefore, to simplify the procedures of the choice of standards and forms of certificates of origin, the World Customs Organization provides its members with guidance on regulations and considers the need for customs controls. However, the national institutions of the Peruvian State still have little advice and support for small entrepreneurs interested in exporting; In other words, they are limited by the availability of documents, evidenced by barriers and the lack of opportunity for facilitators of document

systems such as standards and certificates of origin, [6].

On the other hand, [30], mentions that in the Andean Community, there is still a need to improve the governments' digital systems for signature formats and systems, as well as the lack of training for exporters in goods and certificates of origin. Thus, the present investigation shows the lack of platforms available from the government to present all origin provisions to exporters. Since there are still gaps to show formats of certificates of origin.

5 Conclusion

In conclusion, it was determined that the website with the greatest provision of rules and certificates of origin for Peru is that of MINCETUR "Trade Agreements." It also stresses the importance that before the export process, the importer must be familiar with the export documents, in this case the rules and certificates of origin, initially knowing the trade agreement under which he wishes to export, and then reviewing the general rules of origin. In addition, the exporter must declare the originality of the good. If you are not the manufacturer, you must contact your producer or supplier to declare the originality of the good. Finally, the importance of knowing the certification authorities is highlighted, being mainly local chambers of commerce. Also, the role of the importer is of paramount importance in securing the income of the goods on the basis of revised standards and certificates; may have the opportunity to make a lower customs duty payment by accepting the documents for the benefit of the trade agreement.

This investigation revealed the limited availability of export documents a first exporter faces. In the future, this document is expected to be linked with companies in the Peruvian State that help provide more information, documents, certificate formats, and guides to the Peruvian exporter. Since only 14 certificates and 12 rules of origin documents limit the opportunity to review, use, know, and study export documentation. Even though Peru has 22 FTAs in force.

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Table 2. Elements of the rules of origin

Rules of origin – structure, and content	Canada [11].	Chile [12].	China [10].	Costa Rica [13].	USA [14].	Japan [15].	Mexico [16].	Panama [17].	European Union [18].	Singapore [19].	Thailand [20].	Venezuela [21].
Product value in the country of origin.	No	No	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No
Heading of originating goods	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Formulae for determining the originating content of manufacture	No	No	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No
Value of goods/content	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Additional Adjustments to Material Value	No	Yes	No	No	Yes	No	No	No	Yes	Yes	Yes	Yes
Accumulation	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Of MINIMIS	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No
Consumable Goods and Materials	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No
Accessories, Parts & Tools	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Games or Assortments of Goods	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Retail Packaging and Packaging Material	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes
Shipping Containers and Packaging Materials	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes
Indirect Materials Used in Production	Yes	No	No	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No
Transit and trans-shipment	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Specific origin requirements	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Invoicing by an operator of a country, not party.	No	Yes	Yes	Yes	No	No	Yes	Yes	No	No	No	No
Issuance of Certificates of Origin (where it is considered whether the code NALADISA is included, CIF value in American dollars, and the FOB value of the merchandise).	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes

Rules of origin – structure, and content	Canada [11].	Chile [12].	China [10].	Costa Rica [13].	USA [14].	Japan [15].	Mexico [16].	Panama [17].	European Union [18].	Singapore [19].	Thailand [20].	Venezuela [21].
Certificate Background and Deadlines	No	Yes	Yes	No	No	Yes	Yes	No	No	No	No	Yes
Application for Preferential Tariff Treatment	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Denial of Preferential Tariff Treatment	No	Yes	No	No	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
Processes of control and verification of the regime of origin	No	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes	Yes
Sanctions and/or Responsibilities	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
Obligations on Exports - Imports	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes
Drawback	No	Yes	Yes	Yes	No	No	Yes	Yes	No	No	No	No
Committee on Scarce Supply	Yes	No	Yes	No	No	No	Yes	No	No	No	No	No
Change in tariff classification	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes
Territoriality	Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes	Yes	Yes	Yes
Conditions for issuing an invoice declaration	No	Yes	No	No	No	No	Yes	Yes	Yes	No	Yes	Yes
Supporting documents	No	Yes	No	Yes	No	Yes	No	Yes	Yes	No	Yes	Yes
Free zones	No	No	No	No	No	No	No	No	Yes	No	No	No
Consultations and/or Modifications	Yes	Yes	No	No	Yes	No	Yes	No	Yes	Yes	Yes	Yes

Note: Own elaboration of the research, adapted from MINCETUR

Table 4. Comparative tables of elements of certificates of origin

Certificate of Origin	USA [14].	Canada [11].	Chile [12].	China [10].	Corea [22].	Mexico [16].	Cuba [23].	Guatemala [24].	Costa Rica [14].	Unión Europea [18].	Comunidad Andina [25].	MERCOSUR [26].	Panamá [17].	Singapur [19].
The Certificate of Origin number is included as general data.	No	No	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No
1- Name and address of exporter and importer:	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	No	No	Yes	Yes (without a name)
2- Name and address of the producer and importer.	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	No	No	No	Yes	Yes (without a name)
3- Importer and exporter emails and fax.	No	Yes	No	No	Yes	No	No	Yes	Yes	No	No	No	Yes	Yes
4- General invoice data (invoice number).	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
5- HS tariff classification, that is to say, the 6 initial digits of the tariff heading of the exporting product are mentioned.	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	Yes	Yes
6- Description of the goods	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
7- The origin criteria of the agreements should be included (rules of origin that are met- Preferential Treatment).	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No (tariff)	No	No	Yes	Yes
8- It includes the affidavit, may or may not include the company's name, with or without telephone, the name of the person in charge of performing the procedure, the signature, and the date on	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

Table 4. Comparative tables of elements of certificates of origin

Certificate of Origin	USA [14].	Canada [11].	Chile [12].	China [10].	Corea [22].	Mexico [16].	Cuba [23].	Guatemala [24].	Costa Rica [14].	Unión Europea [18].	Comunidad Andina [25].	MERCOSUR [26].	Panamá [17].	Singapur [19].
which the document is made (from the exporter).														
9- Observations	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No
10- Validation of the document that includes date, country or city, name, signature, and stamp. By the certification authority.	No	No	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
11- Validation without a stamp but with the signature of the certifying authority, name, and date.	Yes	Yes	No	No	Yes	No	No	No	No	No	No	No	No	No
-Transport data, including date of departure, type of vehicle, and number or code of the means of transport (flight, train, or ship), port of loading, and port of unloading.	No	No	No	Yes	No	No	No	No	No	Yes (transport data in general)	No	No	No	No
-Weight and measure of the goods are not included in the description of the goods but in a new section. Developed as a different concept	No	No	No	Yes	No	No	No	No	No	No	No	No	No	No
-Value of the invoice (invoice value of the original commercial invoice).	No	No	No	Yes	No	No	Yes	Yes	Yes	No	No	No	Yes	Yes

Table 4. Comparative tables of elements of certificates of origin

Certificate of Origin	USA [14].	Canada [11].	Chile [12].	China [10].	Corea [22].	Mexico [16].	Cuba [23].	Guatemala [24].	Costa Rica [14].	Unión Europea [18].	Comunidad Andina [25].	MERCOSUR [26].	Panamá [17].	Singapur [19].
-General data of the importer and exporter, such as name, address, or country.	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
-Dollar value of each product.	No	No	No	No	No	No	Yes	No	No	No	No	No	No	No
Value Test (indicate "NC" if the value test has been calculated according to the net cost method).	No	Yes	Yes	No	Yes	No	No	No	Yes	No	No	No	No	No
ALADISA / NALADISA	No	No	Yes	No	No	No	Yes	No	No	No	Yes	Yes	No	No
Links to source certificate formats.	https://www.acuerdoscomerciales.gob.pe/En_Vigencia/EEUU/Documentos/docs/APC-Peru-USA_CO-Exportaciones_dePeru_aUSA_FORMAT_O.doc	https://www.acuerdoscomerciales.gob.pe/En_Vigencia/Canada/Documentos/espanol/CEO-ESPANOL.doc	https://www.acuerdoscomerciales.gob.pe/En_Vigencia/Chile/Documentos/docs/Certificado_de_Origen.pdf	https://www.acuerdo-scomercial.es.gob.pe/En_Vigencia/China/Documentos/espanol/Anexos_espanol/Anexo_5_Certificado_Origen_espanol.pdf	https://www.acuerdoscomerciales.gob.pe/En_Vigencia/Corea_Sur/Documentos/Espanol/04_KPFTA_Pr cedimientos_Origen_Ane xo_4B.pdf	https://www.acuerdoscomerciales.gob.pe/En_Vigencia/Mexico/Documentos/docs/Mexico.pdf	https://www.acuerdoscomerciales.gob.pe/En_Vigencia/Cuba/Documentos/certificado_de_origen_24_01_13.pdf	https://www.acuerdoscomerciales.gob.pe/En_Vigencia/Guatemala/Documentos/exportar_importar/Certificado_de_Origen.pdf	https://www.acuerdoscomerciales.gob.pe/En_Vigencia/Costa_Rica/Documentos/espanol/costa_rica.pdf	https://www.acuerdoscomerciales.gob.pe/En_Vigencia/EFTA/Documentos/espanol/Anexo_5_Ape ndice_3a_Certificado_de_Ci rculacion.pdf	https://www.acuerdoscomerciales.gob.pe/En_Vigencia/Comunidad_Andina/Documentos/ALADI_CAN_MERCOSUR.pdf	https://www.acuerdoscomerciales.gob.pe/En_Vigencia/Mercosur/Documentos/aladi_can.pdf	https://www.acuerdoscomerciales.gob.pe/En_Vigencia/Panamá/Documentos/Panamá_certificado_origen.pdf	https://www.mincetur.gob.pe/wp-content/uploads/documentos/comercio_exterior/certificacion_de_origen/certificacion_por_entidades/acuerdoscomercial/perusingapur/05A_Annex_Data_Elements_Certification_Origin_Spa.pdf

Note: Own elaboration of the research, adapted from MINCETUR

Contribution of Individual Authors to the Creation of a Scientific Article (Ghostwriting Policy)

-Harold Angulo was the main author and did the writing of the original project, the formal analysis, carried out the methodology and visualization

-Christian Corrales, performed data conservation, did the conceptualization, wrote, and edited.

Sources of Funding for Research Presented in a Scientific Article or Scientific Article Itself

No funding was received for conducting this study.

Conflict of Interest

The authors have no conflict of interest to declare.

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