

## **Preferential Origin**

### **Cumulation between the Community and Pan Euro Med States**

Cumulation makes it easier for manufactured goods to meet their relevant origin rules and, therefore, to qualify for preferential rates of duty.

Under diagonal cumulation materials originating in other countries in a group can be counted as if they originated in the country of final manufacture and of final destination. It can only be applied if the countries of final manufacture and of final destination have concluded free trade agreements, containing identical rules of origin, with all the countries participating in the acquisition of originating status, i.e. with all the countries from which all the materials originate.

Materials originating in a country that has not concluded an agreement with the countries of final manufacture and of final destination are treated as non-originating.

The Official Journal of the European Union C 219/20 dated 12 September 2009 contains the matrix that shows exactly which Pan Euro Med countries have signed up terms with each other and the applicable dates. The latest change is that the West Bank and Gaza Strip (Occupied Territories) have signed up with the EC and vice versa with effect from 1 July 2009.

This matrix can be accessed at <http://eur-lex.europa.eu/JOIndex.do?ihmlamg=en>

The members of the Pan Euro Med group are: the European Community, Algeria, Egypt, Faeroe Islands, Iceland, Israel, Jordan, Lebanon, Morocco, Norway, Switzerland (including Liechtenstein), Syria, Tunisia, Turkey, West Bank and Gaza Strip.

Any enquiries on the above should be directed to:

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